



# REIGNIER CATHOLIC SCHOOL

PO Box 5147, 99 Guppy Road, Greenmeadows, Napier

Telephone (06) 844 2144

30 May 2017

S G Signal  
Staples Rodway Audit Limited  
P O Box 46  
HASTINGS

## REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2016

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Reignier School (the School) for the year ended 31 December 2016 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 2016; 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 Public Sector – Public Benefit Entity Standards, 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).

### General representations

To the best of our knowledge and belief:

- the resources, activities, *and entities* 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.

## **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(3) 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 2016; 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.
- we believe the significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- 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 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 Public Sector – Public Benefit Entity Standards, 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 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; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.
- 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 2016. 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 30 May 2017, 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, surrounding the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

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

PATRICK JONES  
Chairperson



Julia Johnson  
Principal



# *Reignier School*

*Annual Report  
For the year ended  
31 December 2016*



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# Reignier School

## Statement of Responsibility

For the year ended 31 December 2016

The Board of Trustees has pleasure in presenting the annual report of Reignier School, incorporating the financial statements and the auditor's report, for the year ended 31 December 2016.

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

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

In the opinion of the Board and management, the annual financial statements for the year ended 31 December 2016 fairly reflect the financial position and operations of the School.

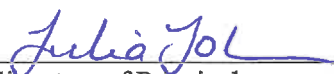
During the 2012 year the Ministry of Education introduced a new payroll system, Novopay, which has resulted in many errors. To the best of our knowledge, all material matters are properly reflected in the financial statements.

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

Patrick Jones  
Full Name of Board Chairperson

Julia Johnson  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

30 May 2017  
Date

30 May 2017  
Date

# Reignier School

## Statement of Comprehensive Revenue and Expenses for the year ended 31 December 2016

	Note	2016 Actual	2016 Budget (Unaudited)	2015 Actual
<b>Revenue</b>				
Government Grants	2	1,269,763	1,412,310	1,220,763
Local Fundraising	4	31,567	11,812	24,880
Other Income	5	44,999	33,348	24,791
International Students	6	41,783	40,000	42,174
Use of Land and Buildings		255,816	255,816	239,412
Interest and Dividends	3	<u>7,732</u>	<u>8,906</u>	<u>10,161</u>
		1,651,660	1,762,192	1,562,181
<b>Expenses</b>				
Other Income Expenditure	5	17,142	5,348	18,733
International Students	6	1,823	5,560	2,709
Learning Resources	7	1,122,251	1,299,676	1,103,945
Administration	8	94,346	83,579	88,361
Property	9	355,568	342,601	344,267
Depreciation	10	<u>40,411</u>	<u>39,342</u>	<u>42,106</u>
		1,631,541	1,776,106	1,600,121
<b>Net surplus / (Deficit)</b>		<u>20,119</u>	<u>(13,914)</u>	<u>(37,940)</u>
Other Comprehensive Income		-	-	-
<b>Total Comprehensive Revenue and Expenses for the Year</b>		<u>20,119</u>	<u>(13,914)</u>	<u>(37,940)</u>

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

**Reignier School**  
**Statement of Changes in Net Assets/Equity**  
**for the year ended 31 December 2016**

	2016 Actual	2016 Budget (Unaudited)	2015 Actual
<b>Equity at 1 January</b>	<u>341,239</u>	<u>377,618</u>	<u>379,179</u>
Total comprehensive revenue and expense for the year	20,119	(13,914)	(37,940)
<b>Total Recognised income and expenses</b>	<u>20,119</u>	<u>(13,914)</u>	<u>(37,940)</u>
<b>Equity at 31 December 2016</b>	<u><u>361,358</u></u>	<u><u>363,704</u></u>	<u><u>341,239</u></u>
Retained Earnings	361,358	363,704	341,239
<b>Equity at 31 December 2016</b>	<u><u>361,358</u></u>	<u><u>363,704</u></u>	<u><u>341,239</u></u>

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



**Reignier School**  
**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	11	346,607	319,824	309,455
Accounts Receivable	12	83,496	98,379	96,766
Prepaid Expenses		2,540	2,500	2,536
Inventories		83	80	131
		<u>432,726</u>	<u>420,783</u>	<u>408,888</u>
<b>Current Liabilities</b>				
Accounts Payable	14	89,198	91,297	106,620
Income Received in Advance	15	50,000	35,000	38,000
Provision for Cyclical Maintenance	16	13,408	14,700	12,479
		<u>152,606</u>	<u>140,997</u>	<u>157,099</u>
<b>Working Capital Surplus or (Deficit)</b>		280,120	279,786	251,789
<b>Non-Current Assets</b>				
Property, Plant & Equipment	13	166,370	157,238	149,078
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	16	73,419	73,320	59,628
Teachers Laptop Leases		11,713	-	-
		<u>85,132</u>	<u>73,320</u>	<u>59,628</u>
<b>Net Assets</b>		<u>361,358</u>	<u>363,704</u>	<u>341,239</u>
<b>Equity</b>		<u>361,358</u>	<u>363,704</u>	<u>341,239</u>

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

**Reignier School**  
**Cash Flow Statement**  
**for the year ended 31 December 2016**

	<b>2016 Actual</b>	<b>2016 Budget (Unaudited)</b>	<b>2015 Actual</b>
<b>Cash Flows From Operating Activities</b>			
Government Grants	307,482	285,670	308,350
Locally Raised Funds	60,766	45,160	30,455
International Students	50,394	34,440	50,769
Goods and Services Tax (net)	7,671	(0)	(4,019)
Payments to Employees	(165,952)	(162,142)	(205,706)
Payments to Suppliers	(184,857)	(186,606)	(167,286)
Interest and Dividends Received	7,853	8,906	10,280
Net Cash from / (to) the Operating Activities	<u>83,357</u>	<u>25,428</u>	<u>22,843</u>
<b>Cash Flows from Investing Activities</b>			
Purchase of Assets	(46,205)	(25,478)	(31,892)
Net Cash from / (to) the Investing Activities	<u>(46,205)</u>	<u>(25,478)</u>	<u>(31,892)</u>
<b>Net Increase (Decrease) in cash and cash equivalents</b>	<u><u>37,152</u></u>	<u><u>(50)</u></u>	<u><u>(9,049)</u></u>
<b>Represented By:</b>			
Cash and cash equivalents at the beginning of the year	309,455	263,580	318,504
Net movement in cash and cash equivalents	<u>37,152</u>	<u>(50)</u>	<u>(9,049)</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>346,607</u></u>	<u><u>263,530</u></u>	<u><u>309,455</u></u>

*The above Cash Flow Statement should be read in conjunction with the accompanying Notes*

## **Reignier School**

### **Notes to the Financial Statements for the year ended 31 December 2016**

#### **1. Statement of Accounting Policies**

For the year ended 31 December 2016

##### **a) Reporting Entity**

Reignier School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### **Reporting Period**

The financial statements 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 PBE Accounting Standards (PBE IPSAS) 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**

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. These financial statements are the first set of financial statements presented in accordance with the new PBE accounting standards.

###### **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**

In preparing these financial statements the School has made estimates and assumptions concerning the future in regard to asset lives, provisions for cyclical maintenance and impairment of assets. Where these estimates and assumptions are considered critical by the School, they are disclosed in the relevant note below.

## **Reignier School**

### **Notes to the Financial Statements for the year ended 31 December 2016**

#### **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.

##### **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 buildings.

##### **Donations**

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

##### **Interest Income**

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

#### **d) Use of Land and Building 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 value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant received 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) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represents fair value.

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

## **Reignier School**

### **Notes to the Financial Statements for the year ended 31 December 2016**

#### **g) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School will not be able to collect all amounts due according to the original terms of the debt. This impairment loss is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected and has been included under Other Expenditure in the Statement of Comprehensive Revenue and Expense, if not otherwise shown separately.

#### **h) Inventories**

Inventories are consumable items held for sale, for example 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. The 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 write down.

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

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

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

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

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.

#### **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis.

Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and Equipment	3 - 10 years
Computer Hardware	5 years
Computer Software	3 years
Library Resources	12.5% Diminishing value

## **Reignier School**

### **Notes to the Financial Statements for the year ended 31 December 2016**

#### **j) Intangible Assets**

There are no intangible assets recorded as the value is less than 5% of the gross book value of property, plant and equipment and for convenience is recorded within the asset class 'Information and Communication Technology'.

#### **Software Costs**

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

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

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

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

#### **k) Accounts Payable**

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

#### **l) Employee Entitlements**

##### **Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### **m) 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.

## **Reignier School**

### **Notes to the Financial Statements for the year ended 31 December 2016**

#### **n) 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 the 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 10-year property plan (10YPP).

#### **o) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable and GST receivable. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education and provision for cyclical maintenance. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

#### **p) 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.

#### **q) Budget Figures**

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

#### **r) 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

# Reignier School

## Notes to the Financial Statements for the year ended 31 December 2016

	2016 Actual	2016 Budget	2015 Actual
<b>2. Government Grants</b>			
Operations Grant	303,670	285,670	302,969
Teachers Salaries Grant	959,403	1,126,640	897,606
Other Grants	5,071	-	17,330
Special Needs Grant	1,619	-	2,858
	<u>1,269,763</u>	<u>1,412,310</u>	<u>1,220,763</u>
<b>3. Interest &amp; Dividends</b>			
Bank of New Zealand	7,582	8,906	9,991
Hawke's Bay Power Consumers' Trust	150	-	170
	<u>7,732</u>	<u>8,906</u>	<u>10,161</u>
<b>4. Local Fundraising</b>			
Local funds raised within the School's community are made up of:			
	2016 Actual	2016 Budget	2015 Actual
<b>Income</b>			
St Vincent de Paul Donation	500	-	1,000
Pub Charity	5,000	-	-
Infinity Foundation	2,000	-	-
Donations	<u>24,067</u>	<u>11,812</u>	<u>23,880</u>
	<u>31,567</u>	<u>11,812</u>	<u>24,880</u>
<b>5. Other Income</b>			
<b>Revenue</b>			
Term Accounts	14,752	-	14,029
Trading	2,866	5,348	2,494
Income	1,019	-	330
School Camp Fees	<u>26,362</u>	<u>28,000</u>	<u>7,938</u>
	44,999	33,348	24,791
<b>Expenses</b>			
Term Accounts	14,314	-	16,880
Trading	<u>2,828</u>	<u>5,348</u>	<u>1,853</u>
	17,142	5,348	18,733
<b>Net Surplus for the year</b>	<u>27,857</u>	<u>28,000</u>	<u>6,058</u>



# Reignier School

## Notes to the Financial Statements for the year ended 31 December 2016

	2016 Actual	2016 Budget	2015 Actual
<b>6. International Student Revenue and Expenses</b>			
	2016	2016	2015
	Actual Number	Budget (Unaudited)	Actual Number
International Student Roll	4	4	4
Revenue			
International Student Levies	41,783	40,000	42,174
Expenses			
International Student Fees	1,823	5,560	2,709
<b>Surplus for the year International Students</b>	<u>39,960</u>	<u>34,440</u>	<u>39,465</u>
<b>7. Learning Resources</b>			
Library	8,630	7,545	7,894
Classroom Materials	20,806	24,736	22,497
Information & Communication Technology	11,608	9,500	17,047
Salaries	1,022,645	1,207,011	1,028,908
Staff Development	18,017	19,890	17,037
Extra Curricula Activities	<u>40,545</u>	<u>30,994</u>	<u>10,562</u>
	<u>1,122,251</u>	<u>1,299,676</u>	<u>1,103,945</u>
<b>8. Administration</b>			
Accident Compensation Levies	(81)	1,000	(471)
Audit Fees	4,472	4,472	3,900
Trustee Fees	4,910	5,000	4,890
Trustees Expenses	1,684	-	649
Communication	2,379	2,400	2,914
Consumables	5,377	5,500	5,280
Interest Paid	454	-	-
Advertising	-	1,000	-
Stationery & Postage	1,544	2,500	2,773
Other	13,111	7,953	8,277
Administration Wages	40,928	35,839	38,639
Insurance	3,441	4,176	3,661
Service Providers, Contractors & Consultancy	3,000	3,000	3,000
Sundry Expenses	9,320	6,739	11,042
Finance & Lease Costs	<u>3,807</u>	<u>4,000</u>	<u>3,807</u>
	<u>94,346</u>	<u>83,579</u>	<u>88,361</u>

## Reignier School

### Notes to the Financial Statements for the year ended 31 December 2016

	2016 Actual	2016 Budget	2015 Actual
<b>9. Property</b>			
Cleaning Materials	5,192	5,040	5,017
Power	12,151	12,000	10,836
Grounds	9,477	8,400	6,356
Water & Rates	861	1,016	811
Repairs & Maintenance	13,322	6,781	21,144
Cleaning - Wages	44,029	39,288	37,274
Use of Land & Buildings	255,816	255,816	239,412
Cyclical Maintenance Provision	14,720	14,260	23,417
	<u>355,568</u>	<u>342,601</u>	<u>344,267</u>

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

<b>10. Depreciation</b>			
Buildings/Grounds	8,017	7,442	7,574
Chairs	3,100	2,600	2,024
Desks/Tables	1,461	2,200	1,553
Maintenance Equipment	331	200	291
Musical Equipment	217	-	217
Other	444	1,700	444
Resource Units	3,498	3,000	3,282
Computer Software	1,791	-	448
Library	2,630	2,300	2,456
Technology	18,823	19,800	23,718
Whiteboards	99	100	99
	<u>40,411</u>	<u>39,342</u>	<u>42,106</u>

# Reignier School

## Notes to the Financial Statements for the year ended 31 December 2016

	2016 Actual	2016 Budget	2015 Actual
<b>11. Cash and Cash Equivalents</b>			
Current Account	21,528	30,413	30,350
Working Account	108,260	109,411	69,424
Term Saver Account	216,876	180,000	209,681
Credit Card	(57)	-	-
Net Cash and Cash Equivalents for Cash Flow	<u>346,607</u>	<u>319,824</u>	<u>309,455</u>
The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.			
<b>12. Accounts Receivable</b>			
GST	5,410	8,879	11,930
Interest Accrued	2,321	2,000	2,442
Accounts Receivable	13,188	13,500	10,902
Provision for Doubtful Debts	(5,079)	-	(5,079)
Staff Banking	11,929	-	-
Teacher Salaries Grant	<u>55,727</u>	<u>74,000</u>	<u>76,571</u>
	<u>83,496</u>	<u>98,379</u>	<u>96,766</u>
Receivables from Exchange Transactions	15,840	24,379	20,195
Receivables from Non-Exchange Transactions	<u>67,656</u>	<u>74,000</u>	<u>76,571</u>
	<u>83,496</u>	<u>98,379</u>	<u>96,766</u>

# Reignier School

## Notes to the Financial Statements for the year ended 31 December 2016

### 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Buildings and Grounds	38,957	-			(8,017)	30,940
Chairs	8,486	15,866			(3,100)	21,252
Desks and Tables	4,815	5,794			(1,461)	9,148
Maintenance Equipment	1,167	303			(331)	1,139
Musical Equipment	490				(217)	273
Other Equipment	2,881				(444)	2,437
Sports Equipment	-				-	-
Resource Units	17,171	3,236			(3,498)	16,909
Computer Software	5,522				(1,791)	3,731
Technology	52,292	28,662			(18,823)	62,131
Whiteboards	106				(99)	7
Library Resources	17,190	3,864	(20)		(2,630)	18,404
<b>Balance at 31 December 2016</b>	<b>149,077</b>	<b>57,725</b>	<b>(20)</b>	<b>-</b>	<b>(40,411)</b>	<b>166,371</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Buildings and Grounds	116,093	(85,152)	30,941
Chairs	61,208	(39,956)	21,252
Desks and Tables	49,701	(40,553)	9,148
Maintenance Equipment	5,201	(4,062)	1,139
Musical Equipment	9,100	(8,827)	273
Other Equipment	30,281	(27,844)	2,437
Sports Equipment	13,771	(13,771)	-
Resource Units	52,248	(35,339)	16,909
Computer Software	9,057	(5,326)	3,731
Technology	221,247	(159,117)	62,130
Whiteboards	29,424	(29,417)	7
Library Resources	66,868	(48,464)	18,404
<b>Balance at 31 December 2016</b>	<b>664,199</b>	<b>(497,828)</b>	<b>166,371</b>

# Reignier School

## Notes to the Financial Statements for the year ended 31 December 2016

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2015	\$	\$	\$	\$	\$	\$
Buildings and Grounds	39,632	6,900			(7,574)	38,958
Chairs	8,010	2,500			(2,024)	8,486
Desks and Tables	6,368				(1,553)	4,815
Maintenance Equipment	554	904			(291)	1,167
Musical Equipment	707				(217)	490
Other Equipment	3,325				(444)	2,881
Sports Equipment	-				-	-
Resource Units	20,453				(3,282)	17,171
Computer Software	-	5,970			(448)	5,522
Technology	47,306	28,703			(23,717)	52,292
Whiteboards	205				(99)	106
Library Resources	16,583	3,245	(182)		(2,456)	17,190
<b>Balance at 31 December 2015</b>	<b>143,143</b>	<b>48,222</b>	<b>(182)</b>	<b>-</b>	<b>(42,105)</b>	<b>149,078</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2015	\$	\$	\$
Buildings and Grounds	116,093	(77,135)	38,958
Chairs	45,342	(36,856)	8,486
Desks and Tables	43,907	(39,092)	4,815
Maintenance Equipment	4,898	(3,731)	1,167
Musical Equipment	9,100	(8,610)	490
Other Equipment	30,281	(27,400)	2,881
Sports Equipment	13,771	(13,771)	-
Resource Units	49,012	(31,841)	17,171
Computer Software	9,057	(3,535)	5,522
Technology	192,585	(140,293)	52,292
Whiteboards	29,424	(29,318)	106
Library Resources	64,080	(46,890)	17,190
<b>Balance at 31 December 2015</b>	<b>607,550</b>	<b>(458,472)</b>	<b>149,078</b>

# Reignier School

## Notes to the Financial Statements for the year ended 31 December 2016

	2016 Actual	2016 Budget	2015 Actual
<b>14. Accounts Payable</b>			
Accounts Payable	18,616	9,812	17,394
Employee Benefits - Salaries	55,727	74,000	76,571
Employee Benefits - Leave Accrual	7,380	-	5,180
Provision for Audit Fees	4,485	4,485	4,485
Provision for Accountancy Fees	2,990	3,000	2,990
	<u>89,198</u>	<u>91,297</u>	<u>106,620</u>
Payables for Exchange Transactions	<u>89,198</u>	<u>91,297</u>	<u>106,620</u>
The carrying value of payables approximates their fair value.			
<b>15. Income Received in Advance</b>			
International Student Fees	<u>50,000</u>	<u>35,000</u>	<u>38,000</u>
<b>16. Provision for Cyclical Maintenance</b>			
Provision at start of the year	72,107	72,000	62,065
Increase/(Decrease) Cyclical Maintenance Provision	14,720	14,720	23,417
Use of provision during year	-	-	(13,375)
Provision at end of the year	<u>86,827</u>	<u>86,720</u>	<u>72,107</u>
Current Liability	13,408	13,400	12,479
Non Current Liability	<u>73,419</u>	<u>73,320</u>	<u>59,628</u>
	<u>86,827</u>	<u>86,720</u>	<u>72,107</u>

The board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2016. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision 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:

No later than one year	4,129	-	-
Later than one year and not later than five years	<u>7,584</u>	<u>-</u>	<u>-</u>
	<u>11,713</u>	<u>-</u>	<u>-</u>

## **Reignier School**

### **Notes to the Financial Statements for the year ended 31 December 2016**

#### **18. Related Party Transactions**

The school is an entity controlled by 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 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 (Catholic Diocese of Palmerston North) 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 the 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(d). The estimated value of this use during 2016 is included in the Statement of Comprehensive Revenue and Expenses as "Use of land and buildings".

Nick Gouder, Patrick Jones and Andrew Graney are all members of the Board of Trustees and their spouses are employees of the school. Nick's mother is also a reliever. All have been employed on terms and conditions that are no more favourable than the board would have adopted if there was not a relationship to the Trustees. The recruitment process for teachers was according to school policy and was transparent and impartial.

## Reignier School

### Notes to the Financial Statements for the year ended 31 December 2016

#### 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.

	2016	2015
	\$	\$
Salaries and Other Short-term Employee Benefits (4.17 FTEs)	366,654	358,289
Post-employment Benefits	-	-
Other Long-term Benefits	-	-
Termination Benefits	-	-
	366,654	358,289

##### Remuneration

Board of Trustees and Committee members

The total value of the remuneration paid or payable to trustees of the Board and Committee members was as follows:

	2016 Actual	2016 Budget	2015 Actual
<b>Board of Trustees (FTEs)</b> .17	4,910	5,000	4,890

	2016 \$000	2015 \$000
<b>Principal</b>		
Salary and other payments	120-130	110-120
Benefits and other emoluments	3-4	3-4
Termination benefits	-	-

##### Other Employees

No other employee received total remuneration over \$100,000 (2015: nil).

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 as follows:

2016: nil, (2015: nil).

#### 21. Contingencies

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

The Board of Trustees has not been notified of any claims during the year.



## Reignier School

### Notes to the Financial Statements for the year ended 31 December 2016

#### 22. Commitments

##### a) Capital Commitments

As at 31 December 2016 the Board has not entered into any capital commitments. (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

(b) operating lease of computers.

	2016 Actual \$	2015 Actual \$
No later than one year	2,682	5,431
Later than one year and no later than five years	<u>187</u>	<u>2,373</u>
	2,869	7,804

#### 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.

## Reignier School

### Board of Trustees Details as at 31 December 2016

Name	Position	How position on Board gained	Occupation	Term expired/expires
Patrick Jones	Proprietor's Rep, Chairperson	Co-opted April 2009	Policy Consultant	
Julia Johnson	Principal	Appointed July 2007	Principal	
Andrew Graney	Proprietor's Rep	Appointed April 2012	Manager	Resigned June 2016
Sheryl Riceman	Staff Rep	Appointed May 2013	Teacher	
Victoria Walling	Parent Rep	Re-elected May 2016	Accountant	May 2019
Mike Signal	Parent Rep	Elected May 2013	Police Officer	Resigned June 2016
Bruce Allan	Parent Rep	Elected May 2013	Accountant	Resigned June 2016
Nick Gouder	Parent Rep	Re-elected May 2013	Logistics Manager	Resigned June 2016
Father Peter Head	Proprietor's Rep	Appointed June 2016	Parish Priest	
Vanessa Homan	Proprietor's Rep	Appointed June 2016		
Maria Labat	Parent Rep	Elected June 2016	Business Analyst	May 2019
Sarah Pilcher	Proprietor's Rep	Appointed June 2016	HR Adviser	
Chris Marwick	Parent Rep	Elected June 2016	Youth Worker	May 2019
Chris Fletcher-Jensen	Parent Rep	Elected June 2016	Self Employed	May 2019
Kevin Dooney	Parent Rep	Elected June 2016	Project Manager	May 2019
Christine Tantrum	Board Secretary	Appointed April 2016	Massage Therapist	
Kim Vercoe	Board Secretary	Appointed June 2015	Business Consultant	Resigned Mar 2016

# Analysis of variance reporting

School name: Reignier Catholic School		School number: 2663
Focus: Reading		
Strategic Aim: Excellent achievement in literacy		
Annual Aim: To increase the number of students achieving at or above the standard in Reading		
Target:		
<ul style="list-style-type: none"> <li>To accelerate progress for the 28 students across the school not achieving the national standard in Reading so that 18 will be at standard by the end of 2016</li> </ul>		
Baseline data:		
<ul style="list-style-type: none"> <li>82% of students are working at, above or well above the national standard in Reading</li> <li>18% of students were working below the standards in Reading</li> <li>84% of boys were working at or above the standards in Reading compared with 81% of girls</li> <li>91% of Maori students were achieving at or above the national standard in 2015</li> <li>63% of students met the national standard after one year at school</li> </ul>		

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Student entry data entered on achievement maps and wall maps at the beginning of the year and monitored by Literacy Curriculum team – The 18 targeted will be especially identified and tracked</p> <p>Wall maps used in Curriculum meetings to discuss and monitor progress which leads to collaborative practice sharing</p> <p>Tataiako goals for teachers set – Teachers connecting with whanau and students setting goals with whanau</p> <p>Professional readings shared in team meetings and reflected on</p> <p>Classroom data collated, analysed and reported to the BOT on each term</p> <p>Professional development provided for identified needs</p> <p>Connection with parents strengthened through blogs, reading starter packs</p> <p>Reading Recovery programme identifies at risk readers at 6</p> <p>Special needs are identified and external resourcing will be accessed, e.g. Teacher aides, RTLB, RT Lit</p>	<p>Overall we have 84% at or above the standard in reading which equates to 176 students. 15% (31) are below and 1% (3) are well below.</p> <p>86% of our Maori students are reading at standard and 100% of our pasifika students are reading at standard.</p> <p>Of the 17 students below in reading after 1 year at school at the end of 2015, we now have 7 of those students below after 2 years at school. 10 have shown accelerated progress and are now at standard.</p> <p>We have also reduced our tail further up the school. At the end of 2015 we had 10 students well below in reading. Apart from the 3 year 6 students who moved on, we now only have 3 well below. Compared to 2015 we have effectively shifted 23 students – 15 from below to standard, but also 4 from well below to either below or at standard.</p> <p>We continue to have a number of students (18) below standard at the 'After One Year at school' mark.</p>	<p>Improvement in the After 2 Years at school cohort attributed to Junior school collaborative teaching. Because of this approach, learners progress were forever being discussed by teachers, groups changing more often which supported progress, planning for needs was collaborative and specific.</p> <p>Connecting with learners and their whanau has continued to be a specific strategy to enhance progress in reading for all our students, but specifically for our Maori students. Parents are highly involved in their children's learning.</p> <p>Wall maps are used in Curriculum meetings to discuss and monitor progress which leads to collaborative practice sharing. Being specific around the data has improved teachers focus on shifting particular students. The conversations around the data walls have been robust and increase the urgency to move not just a cohort but individuals.</p> <p>Our data still shows a number of pupils not achieving standard after 1 year at school. We are confident that the data over time indicates that this is not a considerable issue, and that most students are at standard by after 3 years at school. However, these</p>	<p>Continue the collaborative teaching approach within the Junior School</p> <p>Visible learning across all curriculum areas will continue to be a major focus for next year</p> <p>Set targets focused on numbers of students again, rather than cohorts or percentages</p> <p>Apart from the 4 students leaving the school teachers have identified 11 of the 31 below to make accelerated progress in 2017.</p>

<p>Review of the changes made and the impact of those changes presented to the BOT with final year's data</p> <p>Visible Learning strategies will be introduced and progressions negotiated with students</p>		<p>students will be a particular focus in the targets set for 2017.</p> <p>Visible learning strategies have been introduced and learning intentions and success criteria have been co-constructed with the learners.</p>	
<p><b>Planning for next year: Set targets for next year based on numbers rather than percentages. Identify specific children to shift rather than aim for a percentage target. Continue Visible Learning within the reading programme so learners have a greater sense of where they are and what they need to do to improve.</b></p>			

# Analysis of variance reporting

School name: Reignier Catholic School	School number: 2663
Focus: Writing	
Strategic Aim: Excellent achievement in literacy	
Annual Aim: To increase the number of students achieving at or above the standard in Writing	
Target: <ul style="list-style-type: none"> <li>To accelerate progress for our whole school cohort so we have 80% of students achieving the standard in Writing</li> <li>To accelerate progress for our 2015 year 3 students so that 75% of students will be achieving the target in Writing at the end of year 4 in 2016</li> </ul>	
Baseline data: <ul style="list-style-type: none"> <li>73.5% of students are working at, above or well above the national standard in Writing. 26.5% are still below.</li> <li>68% of boys were working at or above the standards in Writing compared with 78% of girls</li> <li>78.2% of Maori students were achieving at or above the national standard in 2015</li> <li>88% of students met the national standard after 4 years at school</li> <li>78% of students met the national standard at the end of year 5</li> <li>40.5% of our students were not achieving the standard at the end of year 3</li> </ul>	



Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Collate and analyse beginning of the year data</p> <p>Teachers identify needs within classrooms through their class descriptions and achievement maps</p> <p>Self Identified goals for every student are negotiated and set</p> <p>Classroom programmes are modified according to needs</p> <p>Special needs are identified and teacher aide resourcing is allocated. External agency assistance is sought for identified students</p> <p>Regular communication with parents is achieved through blogs, eportfolios, student led sharing sessions, parent/teacher interviews and twice yearly reports</p> <p>Progress and achievement is monitored regularly. Formal assessment data is collated each term, analysed and reported to the BOT</p> <p>Spelling programme review to continue- build data on changes made and impact of those changes</p> <p>Professional readings sought by teachers to increase evidence based practice</p>	<p>Overall we have 81% at or above the standard in writing compared with 75% last year. 15.7% are below and 3% are well below. Compared with last year we have reduced the percentage of students below or well below from 26% to 18%. The number of students well below has halved.</p> <p>The number of Maori students below standard has not changed.</p> <p>The number of boys achieving below has dropped by 8. Some of these were outgoing Year 6 students. The number of girls achieving at standard has shown a positive shift.</p> <p>80% of the Year 4 cohort are at standard or above compared to 59% at the end of 2015. We have shifted 7 students from Below to At standard.</p> <p>It has been pleasing to see the general improvement in Writing which has increased the percentage of students at or above to the same level as Maths, and nearly the same as Reading. This has been a goal for a number of years.</p>	<p>The visible learning strategies put in place in classrooms has made a significant difference to students striving to reach the next milestone in their learning and having a good understanding about what they need to do to get there.</p> <p>Teacher professional development in Visible learning strategies have helped teachers to focus on developing a more facilitating role and encouraging students to question more, and drive the learning</p> <p>A review of the SENCO programme has increased the teachers ability to evaluate special needs programmes and identify the impact they have on individual learner's progress</p>	<p>Continue the collaborative teaching approach within the Junior School and develop across all areas of the curriculum</p> <p>Visible learning across all curriculum areas continues to be a major focus for next year</p> <p>Continue to be involved in the Taradale cluster group, sharing ideas etc.</p> <p>Continue to have robust discussion around data walls and student achievement</p> <p>Write the targets to make deliberate shifts for numbers of students rather than percentages, identifying which children will show accelerated progress after strategies are put in place and then tracking those students throughout the year.</p> <p>Apart from 8 children who are leaving the school teachers have identified 10 of the 39 students they would expect to make accelerated progress in 2017</p>



MINISTRY OF EDUCATION

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## Tātaritanga raraunga

<p>Across school moderation and collaboration in written language through the Taradale Cluster group</p> <p>Literacy Curriculum team continues to build data walls, track progress and build relationships with other schools</p> <p>Professional development for individual teacher needs identified and sought</p> <p>Teacher visits to other schools who have identified excellent reading programmes</p> <p>Visible Learning strategies will be introduced and progressions negotiated with students</p>			
<p><b>Planning for next year: Set number targets for next year. Continue Visible Learning within the Writing programme so learners have a greater sense of where they are and what they need to do to improve. Continue to collaborate with other schools within our cluster to increase teacher capability and moderation of data.</b></p>			



# Analysis of variance reporting

<b>School name:</b> Reigner Catholic School	<b>School number:</b> 2663
<b>Focus:</b> Maths	
<b>Strategic Aim:</b> Excellent achievement in Mathematics	
<b>Annual Aim:</b> To Increase the number of students achieving at or above the standard in Mathematics	
<b>Target:</b> <ul style="list-style-type: none"> <li>To accelerate progress in Maths across the whole school so that 85% are achieving at or above the standard in Maths</li> <li>To accelerate progress for our girls so that 85% are achieving at or above the standard</li> </ul>	
<b>Baseline data:</b> <ul style="list-style-type: none"> <li>80% of students are working at, above or well above the national standard in Maths</li> <li>84.2% of all students are achieving at or above the standard in maths in 2015</li> <li>93% of boys were working at or above the standards in Maths compared with 76% of girls.</li> <li>84% of Maori students were achieving at or above the national standard in 2015</li> </ul>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Continue to develop leadership in Maths for our DP's by them being involved in the Maths Leadership group through Advisors Plus</p> <p>Continue to use Advisors Plus professional learning model to provide professional development and learning for the teachers</p> <p>Review data from PATs and strategy testing</p> <p>Develop a needs analysis from the data identifying strengths and weaknesses of cohorts</p> <p>Each class to identify target groups and set their targets for progress and achievement across their class</p> <p>Readings and research will be used to develop best practice</p> <p>Coaching practices will continue to be a focus for development:</p> <ul style="list-style-type: none"> <li>• developing observation and questioning skills to ensure consistent teacher implementation of new pedagogies</li> <li>• Effective tracking and review processes</li> </ul> <p>Teachers reviewing visible learning practice through their Teaching As Inquiry and reflecting on and</p>	<p>81% of learners are at or above the standard in Maths. The 4 well below standard in 2015 continue to be well below standard. The number below standard has shifted from 30 in 2015 to 35 in 2016. We have not achieved our target of getting 85% of our students to Standard.</p> <p>89% of Maori students are achieving at or above the standard in maths. 31% are above standard.</p> <p>We have 5 less boys in the school cohort and the number of boys below has doubled since the end of 2015. The girls' numbers remain the same. 77% of girls are at or above standard. We have not achieved our target of increasing the percentage of girls at or above. There has been effectively no change.</p>	<p>Although we have not reached our targets and there has been no significant shift in the data, Maths programmes continue to be robust and teachers work collaboratively to share responsibility for shifting students.</p> <p>The Maths curriculum team continue to have good discussions around Maths data. ERO identified a need to set targets for specific numbers of children rather than percentages, which may help us to increase the number of students showing accelerated progress.</p> <p>Actions have been carried out effectively.</p> <p>An emphasis on</p>	<p>Continue to build teacher capability through the Leadership team working with the Maths Advisor – Advisors Plus</p> <p>Continue to incorporate Visible Learning strategies into the Maths programmes so students are further developing self-directed learning</p> <p>Build the 2017 targets on numbers of students rather than percentages and identify individuals to shift. Set timelines for showing progress.</p> <p>Apart from the 12 students who are leaving the school teachers have identified 16 of the 35 children below they would expect to make accelerated progress in 2017.</p>

<p>evaluating the effect of changes made</p> <p>Review of Maths Long Term plan and Implementation plan</p> <p>Data walls set up, tracked and analysed for progress</p> <p>Greater student voice around learning goals, progress and achievement and programmes for learning</p> <p>Major professional Learning focus is around Visible learning which will build on what teachers have been practising in Maths already</p> <p>Visible Learning strategies will be introduced and progressions negotiated with students</p>			
<p><b>Planning for next year: Set targets for next year based on numbers. Continue Visible Learning within the Maths programme so learners have a greater sense of where they are and what they need to do to improve. Leaders continue to work within a PD Leaders cluster group. Continue to support teachers with in school PD 3 times during the year.</b></p>			

**Reignier School**  
**Special & Contestable Funding**  
**for the year ended 31 December 2016**

**Kiwisport Funding**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2016, the school received total Kiwisport funding of \$2,994 (excluding GST).

In 2016 Reignier spent money on supporting Kiwisport events such as the Weetbix Try. Buses were provided for students to participate in Kiwisport activities around Hawkes Bay. Sporting equipment to complement the interest and growth in those sports across the school following the coaching was purchased as well. Focus for this was the increase for hockey, netball, cricket, football and softball. Significant gains in skill level and interest were made across the school.

# 2016 National Standards reporting (Due 1 March 2017)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
2663	Reignier Catholic School	March annual charter update	15	2

Reading all levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
All students	3	1.4%	31	14.8%	82	39%	94	44.8%	210
Maori	1	3.4%	3	10.3%	10	34.5%	15	51.7%	29
Pasifika					1	50%	1	50%	2
Asian			6	28.6%	6	28.6%	9	42.9%	21
NZ European/Pakeha/Other European	2	1.3%	22	14%	65	41.4%	68	43.3%	157
Male			18	18.9%	38	40%	39	41.1%	95
Female	3	2.6%	13	11.3%	44	38.3%	55	47.8%	115



# 2016 National Standards reporting (Due 1 March 2017)

School Number	Name	Report name	Excluded >= 1 March	Excluded: No OTI
2663	Reignier Catholic School	March annual charter update	15	2

Reading by levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No.
After 1 year at school			18	54.5%	9	27.3%	6	18.2%	33
After 2 years at school			7	15.2%	16	34.8%	23	50%	46
After 3 years at school					4	22.2%	14	77.8%	18
End of year 4	2	4.9%			15	36.6%	24	58.5%	41
End of year 5			3	10.7%	18	64.3%	7	25%	28
End of year 6	1	2.3%	3	6.8%	20	45.5%	20	45.5%	44

# 2016 National Standards reporting (Due 1 March 2017)

School Number	Name	Report name	Excluded >= 1 March	Excluded; No OTJ
2663	Reignier Catholic School	March annual charter update	15	2

Writing all levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
All students	6	2.9%	33	15.7%	130	61.9%	41	19.5%	210
Maori	1	3.4%	5	17.2%	17	58.6%	6	20.7%	29
Pasifika					2	100%			2
Asian	1	4.8%	4	19%	10	47.6%	6	28.6%	21
NZ European/Pakeha/Other European	4	2.5%	24	15.3%	101	64.3%	28	17.8%	157
Male	2	2.1%	22	23.2%	59	62.1%	12	12.6%	95
Female	4	3.5%	11	9.6%	71	61.7%	29	25.2%	115

# 2016 National Standards reporting (Due 1 March 2017)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
2663	Reignier Catholic School	March annual charter update	15	2

Writing by levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No.
After 1 year at school			8	24.2%	21	63.6%	4	12.1%	33
After 2 years at school			6	13%	36	78.3%	4	8.7%	46
After 3 years at school			5	27.8%	10	55.6%	3	16.7%	18
End of year 4	2	4.9%	6	14.6%	23	56.1%	10	24.4%	41
End of year 5	2	7.1%	2	7.1%	18	64.3%	6	21.4%	28
End of year 6	2	4.5%	6	13.6%	22	50%	14	31.8%	44



# 2016 National Standards reporting (Due 1 March 2017)

School Number:	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
2663	Reignier Catholic School	March annual charter update	15	2

Mathematics all levels	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
All students	4	1.3%	35	16.7%	114	54.3%	57	27.1%	210
Maori			3	10.3%	17	58.6%	9	31%	29
Pasifika					2	100%			2
Asian			2	9.5%	10	47.6%	9	42.9%	21
NZ European/Pakeha/Other European	4	2.5%	30	19.1%	84	53.5%	39	24.8%	157
Male			13	13.7%	53	55.8%	29	30.5%	95
Female	4	3.5%	22	19.1%	61	53%	28	24.3%	115

# 2016 National Standards reporting (Due 1 March 2017)

School Number	Name	Report name	Excluded >= 1 March	Excluded: No OTJ
2663	Reignier Catholic School	March annual charter update	15	2

	Well below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
<b>Mathematics by levels</b>									
After 1 year at school			3	9.1%	23	69.7%	7	21.2%	33
After 2 years at school			11	23.9%	24	52.2%	11	23.9%	46
After 3 years at school			6	33.3%	7	38.9%	5	27.8%	18
End of year 4	3	7.3%	3	7.3%	21	51.2%	14	34.1%	41
End of year 5	1	3.6%	4	14.3%	17	60.7%	6	21.4%	28
End of year 6			8	18.2%	22	50%	14	31.8%	44

## Principal's Speech 2016

**Tena Koutou Katoa.**

**Ka mihi nui kia koutou. Nau mai haere mai.**

**Good evening everyone and welcome to our 2016 end of year prizegiving.**

**Thank you children and teachers for the Christmas story. As usual it was great. Sarah, once again you manage to find something that is simple, reflective and brings the true meaning of Christmas to the forefront of our community. Aren't we lucky as a Catholic School we can celebrate freely without fear of reprisal.**

**Patrick has pretty much covered all the highlights for the year so I don't feel the need to reiterate what has already been said. So all I would really like to add are a couple of thank yous and a couple of farewells.**

**We have had another busy year. I used to think it was a sign of my age but even the children have commented this year on how fast it's all gone. Every term has held its rewards and challenges that have made the terms seem mighty short. This year has been a year of reflection and review. The collaborative classroom has been highly successful, mainly thanks to the team of Sheryl and Catherine. I would like to thank and acknowledge them both for their hard work and dedication. We look forward to continuing this next year and welcome Kara Leigh Jones to the team as well.**

**Patrick has talked about the external reviews we have had which have both left us in good heart and with a positive direction for the future.**

**A big thank you to our outgoing and new Board of Trustees whose expertise and strategic vision keep the school looking and moving forward. I would**

especially like to thank Patrick Jones our Board Chair for his direction and leadership of the board this year and on a more personal level his support and guidance to myself and the teaching team.

Thank you to teachers who work so hard to provide quality programmes and extra adventures for our children, our support staff, Karyn who keeps my world organised and sane, George and Cyree all who work supportively in the background. I would like to acknowledge our senior management team of Blair, Sheryl and Catherine who have provided much of the professional development this year and have helped to build professional learning and strengthen curriculum. Thank you Team. Thanks to all our part timers and relievers who are so loyal to the school and help us out throughout the year. I would especially like to mention Mel Davis who has been kind enough to step in for the last 6 weeks and work alongside Sarah in Room 1. Thanks Mel. We have something little up here for you to show our appreciation.

Tonight we need to farewell some people. Firstly Leah -

We especially thank Leah Nikolaison who has worked wonderfully well as a fixed term teacher within the piwakawaka team this year. She has built great relationships with her class and their whanau and has been a fantastic part of the whole teaching team. Unfortunately she will be leaving us and taking her gifts and talents around the corner. Congratulations Leah on a very successful first year of teaching. Room 1a have been very lucky to have had you as their teacher and we will all miss you. We wish you well in your travels next term and for your position at Greenmeadows next year. Please could you come forward so we can acknowledge you.



It is with great reluctance that we farewell Blair Jenyns who has been a huge part of our staff and leadership team over the last 3 years. Blair was appointed as a joint Deputy Principal alongside Sheryl and immediately made an impact with fresh ideas, his ability to mentor and support other staff and with his loyalty and support of myself and the team. Blair has embraced the special character of our school and has been a wonderful role model to our children. He has continued to strengthen the sport in the school, spending his spare time and lunchtimes organising games, running sports practices and having fun with the kids. Blair has brought enormous professional knowledge, especially in maths, enthusiasm, incredible hard work and a passion for teaching and education with him and I guess that although three years doesn't seem long enough, we can count ourselves lucky that we have had him in our midst at all. Mr J, the kids will miss you. We will all miss you. After being on loan from Taradale for three years we now sadly give you back. We wish you all the best for your future and we thank you for all you have contributed to Reignier.

Lastly, thank you all for another very successful year. We say farewell to all the families who are leaving the school. We thank you for being a part of our Reignier community and wish you all the best for the future. I wish you a safe and relaxing holiday and a very happy Christmas.

Ma te Atua koutou e tiaki.

God bless you all.

No reira, Tena Koutou Tena Koutou Tena Koutou Katoa.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF REIGNIER SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

The Auditor-General is the auditor of Reignier School (the School). The Auditor-General has appointed me, Stuart Signal, using the staff and resources of Staples Rodway Audit Limited, 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 20, 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 Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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 arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Board of Trustees details, the Analysis of Variance, the Special and Contestable Funding Report, the national Standards Reporting and the Principals Report which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

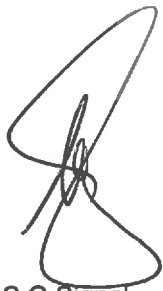
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



S G Signal  
Staples Rodway Audit Limited  
On behalf of the Auditor-General  
Hastings, New Zealand