

# **ST PAUL'S COLLEGE**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	183 Richmond Road, Ponsonby 1021
School Postal Address:	183 Richmond Road, Ponsonby 1021
School Phone:	09 376 1287
School Email:	<a href="mailto:accounts@stpaulscollege.co.nz">accounts@stpaulscollege.co.nz</a>
Ministry Number:	51

# ST PAUL'S COLLEGE

Financial Statements - For the year ended 31 December 2017

## Index

<b>Page</b>	<b>Statement</b>
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
<u>6 - 10</u>	Statement of Accounting Policies
<u>11 - 20</u>	Notes to the Financial Statements
21	Board of Trustees Members & Kiwisport Statement
<u>22 - 23</u>	Auditor's Report
24	Analysis of Variance Report

# St Paul's College

## Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

DENIS MICHAEL WOOD

Full Name of Board Chairperson



Signature of Board Chairperson

31/01/18

Date:

KIERAN FRANCIS FOLLY

Full Name of Principal



Signature of Principal

31/05/18

Date:

# St Paul's College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,019,702	2,724,363	2,906,770
Locally Raised Funds	3	238,688	242,409	214,787
Use of Land and Buildings Integrated		5,106,400	1,700,000	2,297,880
Interest Earned		3,825	1,830	1,927
Gain on Sale of Property, Plant and Equipment		314	-	1,495
International Students	4	9,235	-	-
		<b>8,378,164</b>	<b>4,668,602</b>	<b>5,422,859</b>
<b>Expenses</b>				
Locally Raised Funds	3	96,007	78,100	103,774
International Students	4	2,244	-	-
Learning Resources	5	2,396,510	2,327,330	2,509,455
Administration	6	279,128	300,402	276,260
Finance		2,326	2,700	3,969
Property	7	5,360,417	1,907,446	2,507,598
Depreciation	8	47,570	48,000	52,090
Loss on Disposal of Property, Plant and Equipment		3,562	-	1
Amortisation of Intangible Assets		1,807	-	1,807
		<b>8,189,571</b>	<b>4,663,978</b>	<b>5,454,954</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>188,593</b>	<b>4,624</b>	<b>(32,095)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>188,593</b>	<b>4,624</b>	<b>(32,095)</b>

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



**St Paul's College****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<b>281,938</b>	<b>331,718</b>	<b>314,033</b>
Total comprehensive revenue and expense for the year	188,593	4,624	(32,095)
<b>Equity at 31 December</b>	<b>470,531</b>	<b>336,342</b>	<b>281,938</b>
Retained Earnings	470,531	336,342	281,938
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>470,531</b>	<b>336,342</b>	<b>281,938</b>

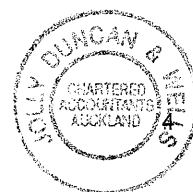
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**St Paul's College**  
**Statement of Financial Position**  
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	231,078	220,006	123,705
Accounts Receivable	10	250,675	192,336	141,400
GST Receivable		17,800	10,000	8,042
Prepayments		31,253	-	-
Inventories	11	618	2,000	1,651
		<u>531,424</u>	<u>424,342</u>	<u>274,798</u>
<b>Current Liabilities</b>				
Accounts Payable	13	237,705	310,000	172,540
Revenue Received in Advance	14	12,902	10,000	9,830
Provision for Cyclical Maintenance	15	12,000	10,000	11,250
Finance Lease Liability - Current Portion	16	12,559	15,000	18,406
Funds held in Trust	17	1,145	-	100
Funds held on behalf of TLIF Cluster	19	4,895	-	-
		<u>281,206</u>	<u>345,000</u>	<u>212,126</u>
<b>Working Capital Surplus/(Deficit)</b>		250,218	79,342	62,672
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	265,191	300,000	260,576
Leasehold Interest	18	28,909	30,000	30,716
		<u>294,100</u>	<u>330,000</u>	<u>291,292</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	66,466	55,000	63,100
Finance Lease Liability	16	7,321	18,000	8,926
		<u>73,787</u>	<u>73,000</u>	<u>72,026</u>
<b>Net Assets</b>		<u>470,531</u>	<u>336,342</u>	<u>281,938</u>
<b>Equity</b>		<u>470,531</u>	<u>336,342</u>	<u>281,938</u>

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



**St Paul's College**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		842,865	850,363	916,195
Locally Raised Funds		231,069	324,331	321,544
International Students		9,235	-	
Goods and Services Tax (net)		(9,758)	589	2,547
Payments to Employees		(234,204)	(377,019)	(420,652)
Payments to Suppliers		(667,788)	(699,159)	(837,021)
Cyclical Maintenance Payments in the year		(8,600)	(10,312)	
Interest Paid		(2,326)	(2,700)	(3,969)
Interest Received		3,825	3,455	3,551
		*		
Net cash from / (to) the Operating Activities		164,318	89,548	(17,805)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(1,661)	-	1,494
Purchase of PPE (and Intangibles)		(42,136)	(121,411)	(39,840)
Purchase of Investments		-	194,000	-
Proceeds from Sale of Investments		-	2,523	194,000
Net cash from / (to) the Investing Activities		(43,797)	75,112	155,654
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(19,088)	(18,610)	(16,515)
Funds Administered on Behalf of Third Parties		5,940	-	100
Net cash from Financing Activities		(13,148)	(18,610)	(16,415)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>107,373</b>	<b>146,050</b>	<b>121,434</b>
Cash and cash equivalents at the beginning of the year	9	123,705	73,956	2,271
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>231,078</b>	<b>220,006</b>	<b>123,705</b>

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

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



# St Paul's College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

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

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

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

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

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

##### ***Basis of Preparation***

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

##### ***Financial Reporting Standards Applied***

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

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

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

##### ***Measurement Base***

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

##### ***Presentation Currency***

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

##### ***Specific Accounting Policies***

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

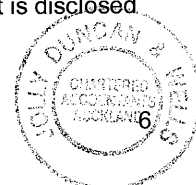
##### ***Critical Accounting Estimates And Assumptions***

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

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

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

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





**Critical Judgements in applying accounting policies**

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

**Classification of leases**

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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

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

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

**Other Grants**

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

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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



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

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

#### **i) Inventories**

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

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

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

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

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

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

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Electronic equipment	5 years
Furniture and fittings	20 years
Musical Instruments	10 years
Motor vehicles	5 years
Plant & equipment	10 years
Sporting equipment	5 years
Minor equipment	10 years
Leased assets held under a Finance Lease	3-5 years
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, annual leave earned to but not yet taken at balance date.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from attendance dues 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) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

#### **q) Provision for Cyclical Maintenance**

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

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



**r) Financial Assets and Liabilities**

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

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

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

**s) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	784,933	729,738	789,214
Teachers' salaries grants	2,088,216	1,874,000	1,986,639
Resource teachers learning and behaviour grants	7,894	-	-
Other MoE Grants	25,431	-	6,127
Other government grants	113,228	120,625	124,790
	<b>3,019,702</b>	<b>2,724,363</b>	<b>2,906,770</b>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	131,401	167,970	99,289
Fundraising	480	3,000	248
Other revenue	28,173	31,739	16,603
Trading	42,074	10,100	53,182
Activities	34,602	29,600	36,260
Curriculum Recoveries	1,958	-	9,205
	<b>238,688</b>	<b>242,409</b>	<b>214,787</b>
<b>Expenses</b>			
Activities	81,138	61,600	52,595
Trading	14,760	16,500	51,016
Fundraising (costs of raising funds)	109	-	163
	<b>96,007</b>	<b>78,100</b>	<b>103,774</b>
<i>Surplus for the year Locally raised funds</i>	<b>142,681</b>	<b>164,309</b>	<b>111,013</b>

## 4. International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	1	1	0
	<b>2017 Actual \$</b>	<b>2017 Budget (Unaudited) \$</b>	<b>2016 Actual \$</b>
<b>Revenue</b>			
International student fees	9,235	-	-
<b>Expenses</b>			
International student levy	405	-	-
Other Expenses	1,839	-	-
	<b>2,244</b>	<b>-</b>	<b>-</b>
<i>Surplus for the year International Students'</i>	<b>6,991</b>	<b>-</b>	<b>-</b>



## 5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	71,692	54,700	56,369
Information and communication technology	87,447	94,462	100,143
Library resources	1,149	1,100	1,105
Employee benefits - salaries	2,115,417	2,040,028	2,214,451
Resource/attached teacher costs	114,189	125,140	124,296
Staff development	6,616	11,900	13,091
	<u>2,396,510</u>	<u>2,327,330</u>	<u>2,509,455</u>

## 6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,255	7,200	7,152
Board of Trustees Fees	3,605	4,950	3,680
Board of Trustees Expenses	4,443	8,300	12,376
Communication	14,911	31,600	19,443
Consumables	21,347	23,620	12,607
Operating Lease	522	400	373
Legal Fees	13,520	2,000	-
Other	36,738	24,154	22,772
Employee Benefits - Salaries	152,066	172,678	155,823
Insurance	6,496	7,500	7,388
Service Providers, Contractors and Consultancy	18,225	18,000	34,646
	<u>279,128</u>	<u>300,402</u>	<u>276,260</u>

## 7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,109	10,000	10,859
Consultancy and Contract Services	48,255	45,000	43,794
Cyclical Maintenance Expense	12,716	10,000	9,038
Grounds	30,206	30,000	31,509
Heat, Light and Water	27,420	35,996	38,167
Repairs and Maintenance	72,597	31,850	25,913
Use of Land and Buildings	5,106,400	1,700,000	2,297,880
Security	3,955	4,600	4,523
Employee Benefits - Salaries	46,759	40,000	45,915
	<u>5,360,417</u>	<u>1,907,446</u>	<u>2,507,598</u>



## 8. Depreciation

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Electronic Equipment	22,388	27,900	30,340
Furniture and Fittings	7,355	6,300	6,833
Leased Assets	4,228	2,400	2,612
Library Resources	2,032	2,500	2,713
Motor Vehicles	5,356	5,000	5,356
Musical Instruments	83	50	68
Plant & Equipment	4,924	3,850	4,168
Sports Equipment	1,204	-	-
	<u>47,570</u>	<u>48,000</u>	<u>52,090</u>

## 9. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	200	300	300
Bank Current Account	230,228	99,706	14,654
Bank Call Account	650	60,000	53,178
Short-term Bank Deposits	-	60,000	55,573
Cash equivalents and bank overdraft for Cash Flow Statement	<u>231,078</u>	<u>220,006</u>	<u>123,705</u>

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

Of the \$231,078 Cash and Cash Equivalents, \$5,615 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

## 10. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	28,022	42,336	17,331
Receivables from the Ministry of Education	92,557	-	3,936
Teacher Salaries Grant Receivable	130,096	150,000	120,133
	<u>250,675</u>	<u>192,336</u>	<u>141,400</u>
Receivables from Exchange Transactions	28,022	42,336	17,331
Receivables from Non-Exchange Transactions	222,653	150,000	124,069
	<u>250,675</u>	<u>192,336</u>	<u>141,400</u>

## 11. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	618	2,000	1,651
	<u>618</u>	<u>2,000</u>	<u>1,651</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Electronic Equipment	69,352	13,956	(1,347)		(22,388)	59,573
Furniture and Fittings	73,639	12,448			(7,355)	78,732
Leased Assets	47,884	11,636			(4,228)	55,292
Library Resources	18,988	830	(3,562)		(2,032)	14,224
Motor Vehicles	15,623				(5,356)	10,267
Musical Instruments	535	434			(83)	886
Plant & Equipment	34,555	10,564			(4,924)	40,195
Sports Equipment	-	7,226			(1,204)	6,022
<b>Balance at 31 December 2017</b>	<b>260,576</b>	<b>57,094</b>	<b>(4,909)</b>	<b>-</b>	<b>(47,570)</b>	<b>265,191</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Electronic Equipment	266,763	(207,190)	59,573
Furniture and Fittings	144,756	(66,024)	78,732
Leased Assets	63,873	(8,581)	55,292
Library Resources	45,190	(30,966)	14,224
Motor Vehicles	51,087	(40,820)	10,267
Musical Instruments	4,043	(3,157)	886
Plant & Equipment	108,901	(68,706)	40,195
Sports Equipment	41,811	(35,789)	6,022
<b>Balance at 31 December 2017</b>	<b>726,424</b>	<b>(461,233)</b>	<b>265,191</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Electronic Equipment	81,278	18,414			(30,340)	69,352
Furniture and Fittings	76,228	4,244			(6,833)	73,639
Leased Assets	50,496				(2,612)	47,884
Library Resources	17,946	4,522	(767)		(2,713)	18,988
Motor Vehicles	20,979				(5,356)	15,623
Musical Instruments	93	510			(68)	535
Plant & Equipment	25,808	12,915			(4,168)	34,555
Sports Equipment	-				-	-
<b>Balance at 31 December 2016</b>	<b>272,827</b>	<b>40,605</b>	<b>(767)</b>	<b>-</b>	<b>(52,090)</b>	<b>260,576</b>

The net carrying value of equipment held under a finance lease is \$55,292 (2016: \$47,884)



**2016**

	<b>Cost or Valuation \$</b>	<b>Accumulated Depreciation \$</b>	<b>Net Book Value \$</b>
Electronic Equipment	254,333	(184,981)	<b>69,352</b>
Furniture and Fittings	132,308	(58,669)	<b>73,639</b>
Leased Assets	52,237	(4,353)	<b>47,884</b>
Library Resources	54,603	(35,615)	<b>18,988</b>
Motor Vehicles	51,087	(35,464)	<b>15,623</b>
Musical Instruments	3,609	(3,074)	<b>535</b>
Plant & Equipment	99,837	(65,282)	<b>34,555</b>
Sports Equipment	34,585	(34,585)	<b>-</b>

**Balance at 31 December 2016**

<b>682,599</b>	<b>(422,023)</b>	<b>260,576</b>
----------------	------------------	----------------

**13. Accounts Payable**

	<b>2017 Actual \$</b>	<b>2017 Budget (Unaudited) \$</b>	<b>2016 Actual \$</b>
Operating creditors	73,448	75,000	26,514
Accruals	25,129	75,000	8,683
Employee Entitlements - salaries	130,096	150,000	127,896
Employee Entitlements - leave accrual	9,032	10,000	9,447
	<b>237,705</b>	<b>310,000</b>	<b>172,540</b>

Payables for Exchange Transactions	237,705	310,000	172,540
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			

<b>237,705</b>	<b>310,000</b>	<b>172,540</b>
----------------	----------------	----------------

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	<b>2017 Actual \$</b>	<b>2017 Budget (Unaudited) \$</b>	<b>2016 Actual \$</b>
Other	12,902	10,000	9,830
	<b>12,902</b>	<b>10,000</b>	<b>9,830</b>



## 15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	74,350	74,350	65,312
Increase to the Provision During the Year	12,716	10,000	9,038
Adjustment to the Provision		-	-
Use of the Provision During the Year	(8,600)	(19,350)	
Provision at the End of the Year	<u>78,466</u>	<u>65,000</u>	<u>74,350</u>
Cyclical Maintenance - Current	12,000	10,000	11,250
Cyclical Maintenance - Term	66,466	55,000	63,100
	<u>78,466</u>	<u>65,000</u>	<u>74,350</u>

## 16. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	13,827	4,800	18,406
Later than One Year and no Later than Five Years	7,761	7,700	8,926
Later than Five Years	-	-	-
	<u>21,588</u>	<u>12,500</u>	<u>27,332</u>

## 17. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,145	-	100
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>1,145</u>	<u>-</u>	<u>100</u>

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

These funds are held in trust for the Special Character Levy, Attendance Dues and Bonds.

## 18. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the Board's interest in capital works assets owned by the Proprietor but paid for in whole or part by the Board of Trustees, either from Government funding or community raised funds.

A lease between the Board and the Proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the Proprietor or the closure of the school.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>The major capital works assets included in the equitable leasehold interest</b>			
Technology Block	28,909	30,000	30,716
<b>Total</b>	<b>28,909</b>	<b>30,000</b>	<b>30,716</b>

## 19. Funds Held on Behalf of the Teacher Led Innovation Fund Cluster

St Pauls College is the lead school and holds funds on behalf of the Teacher Led Innovation Fund (TLIF) cluster, a group of schools funded by the Ministry.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held at Beginning of the Year	-		
Funds Received from MoE	5,000		
Funds Spent on Behalf of the Cluster	(104)		
<b>Funds Held at Year End</b>	<b>4,895</b>	<b>-</b>	<b>-</b>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

### Current Assets

Cash at bank	4,895
<b>Equity</b>	<b>4,895</b>

## 20. Related Party Transactions

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

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

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

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

During the year the School incurred painting costs on Proprietor's non-integrated buildings which is recoverable from the Proprietor. The total value of all transactions for the year was \$18,346.73 (2016: \$0) and the amount outstanding at balance date is \$18,346.73 (2016: \$0).

During the year the School paid the Proprietor for the use of the Proprietor's non-integrated buildings. The total value of all transactions for the year was \$36,000 (2016: \$0) and the amount outstanding at balance date is \$36,000 (2016: \$0).

As per 2016 Mutare Ltd with the principal shareholder being Bruce Smith being a member of the BOT was contracted with approval of the BOT to restructure the financial management of the College on terms and condition no more or less favourable than those adopted in dealing with any party at arm's length in the same circumstances, this ended in March 2017.

## 21. Remuneration

### *Key management personnel compensation*

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,605	3,680
Full-time equivalent members	0.19	0.11
<i>Leadership Team</i>		
Remuneration	357,734	343,114
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	361,339	346,794
Total full-time equivalent personnel	3.19	3.11

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

### *Principal*

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

	<b>2017</b>	<b>2016</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration</b>	<b>2017</b>	<b>2016</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100-110	2.00	2.00
	<u>2.00</u>	<u>2.00</u>

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

## **22. 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:

	<b>2017</b>	<b>2016</b>
	<b>Actual</b>	<b>Actual</b>
Total	\$5,000	\$0
Number of People	1	0

## **23. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital items as follows:

(a) \$39,090 contract for LED sign to be completed in 2018, which will be fully funded by the Board of Trustees. \$19,545 has been spent on the project to date.

(Capital commitments at 31 December 2016: nil)

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating leases for laptops and equipment;

	2017 Actual \$	2016 Actual \$
No later than One Year	4,673	37,271
Later than One Year and No Later than Five Years		28,739
Later than Five Years		
	<u>4,673</u>	<u>66,010</u>

## 25. 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.

## 26. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	231,078	220,006	123,705
Receivables	250,675	192,336	141,400
Total Loans and Receivables	<u>481,753</u>	<u>412,342</u>	<u>265,105</u>

### Financial liabilities measured at amortised cost

Payables	237,705	310,000	172,540
Finance Leases	19,880	33,000	27,332
Total Financial Liabilities Measured at Amortised Cost	<u>257,585</u>	<u>343,000</u>	<u>199,872</u>

## 27. Events After Balance Date

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

## 28. Comparative Figures

Some comparative figures have been restated to ensure compliance with the Ministry of Education's Kiwi Park School model financial statements. Compliance with the model is compulsory. This change does not materially alter the financial statements.

**St Paul's College**  
**Board of Trustees Members**  
For the year ended 31 December 2017

<b>Name</b>	<b>Position on Board</b>	<b>How Gained</b>	<b>Term Expired/Expires</b>
Kieran Fouhy	Headmaster	Appointed Feb 2016	
Denis Wood	Chairman	Appointed May 2013	Feb 2019
Bernice Mene	Parent Rep	Appointed July 2016	Feb 2019
Br. Colin Divane	Parent Rep	Elected May 2016	Feb 2019
Bruce Smith	Proprietors Rep	Appointed May 2013	Feb 2019
Junior Fiu	Parent Rep	Elected May 2017	Feb 2019
Mark Bowden	Proprietors Rep	Appointed May 2013	Feb 2019
Ngapoko Katia	Parent Rep	Elected May 2013	Feb 2019
Patrick Kennelly	Staff Rep	Elected Feb 2017	Aug 2017
Tevita Uilou	Student Rep	Elected Sept 2015	Aug 2017
Matt Toua	Staff Rep	Elected Sep 2017	Aug 2018
Christian Tuipulotu	Student Rep	Elected Sep 2017	Aug 2018

**St Paul's College**  
**Kiwisport Statement**  
For the year ended 31 December 2017

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2017, the school received Kiwisport funding of \$5,035 exc GST; (2016:\$4,823). This funding was spent on the Sports Co-ordinator's salary.

**JOLLY DUNCAN & WELLS**  
**CHARTERED ACCOUNTANTS | BUSINESS ADVISORS**  
**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF ST PAUL'S COLLEGE'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 December 2017**

The Auditor-General is the auditor of St Paul's College (the School). The Auditor-General has appointed me, Brian Sheridan, using the staff and resources of Jolly Duncan & Wells, 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 2017, 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 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2018. 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.

**Partners**

Brian Sheridan  
Murray Wells

B.Com CA  
B.Com CA CMA



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 Statement of Responsibility, the List of Trustees, the Kiwi Sport Statement, the Analysis of Variance, and the National Standards 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.

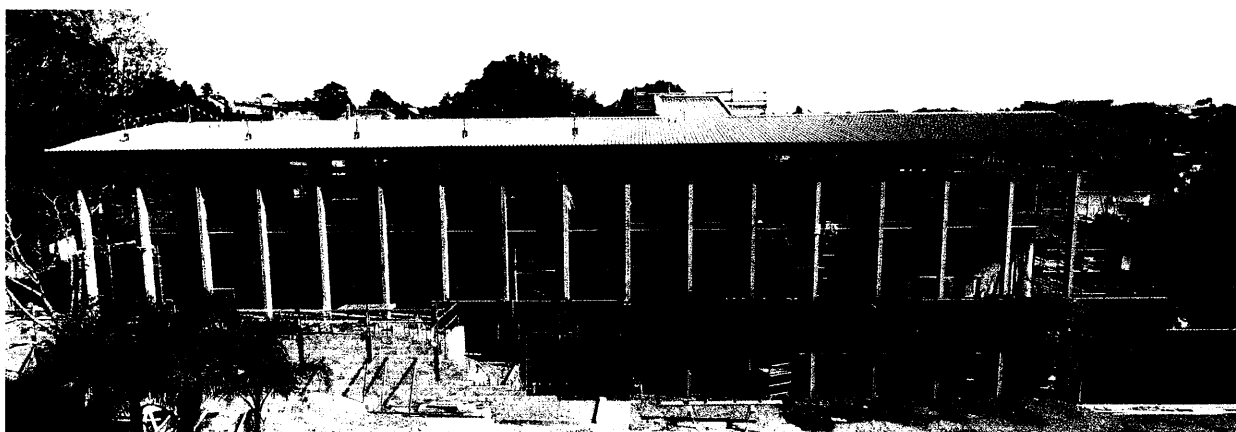
Other than the audit, we have no relationship with or interests in the School.



Brian Sheridan  
**JOLLY DUNCAN & WELLS**  
On behalf of the Auditor-General  
Auckland, New Zealand

# ANNUAL VARIANCE REPORT 2017

## ST PAUL'S COLLEGE PONSONBY AUCKLAND



*St Paul's College Middle School and Administration  
Official Opening March 23<sup>rd</sup> at 11.00am 2018*

### **2017 Goals:**

1. To strengthen the concept of enrolling the family through service hours for all boys.
2. To continue to strengthen the priority of the classroom having an independence of learning ethos.
3. To ensure that St Paul's College is an outward looking community open to what is best practise in a Catholic Secondary Boys College.

### **2018 Goals:**

1. To strengthen the concept of Leadership within all layers of the College Community
2. To continue the priority of the Classroom in everything we undertake at St Paul's College with particular emphasis on course endorsement in Senior forms.
3. To ensure that the College ethos, tradition and history is articulated to the College community.

## • Roll

**First of March 2017:** 231 students  
**First of August 2017:** 229 students.

**Note:** There is a steady growth in enrolment numbers in year 7, 8 and 9 for 2018.  
Very few enrolments were accepted in years 11, 12 and 13.

## • GOVERNANCE of the COLLEGE

St Paul's College was established by the Marist Brothers on Richmond Road site in 1903 and was known as Sacred Heart College. In 1955 the college became known as St Paul's College. In 2016 St Paul's College was formed as a company - St Paul's College Ltd.

The Directors of St Paul's College Ltd responsible for the proprietor duties of Property development and ethos identity:

- Mrs **Janne Pender** (Chair)
- Mr. **Mike Andrew**, Mr **Brett Davis**
- Mr. **Warren Long**, Mr. **John Green**,
- Mr. **Leo Davis**, Mr. **Terry Carter**
- Br. **David McDonald**
- Mr **Brian Nicholas**
- Mr **Geoff Long**

The College Board of Trustees is responsible for the duties of School Trusteeship. The members elected and appointed in May 2016 were:

- **Denis Wood** - Chair and Proprietor representative
- **Bruce Smith** (Proprietor representative), **Mark Bowden** (Proprietor representative)
- **Bernice Mene** (Parent Representative), **Br. Colin Divane** (Parent Representative)
- **Ngapoko Katia** (Parent Representative), **Junior Fiu** (Parent Representative)
- **Christian Tuipulotu** (Student Representative) **Matt Tou'a** (Staff Representative),
- **Kieran Fouhy** (Headmaster)
- **Tevita Uilou** completed his term as a Student Representative September 2017
- **Patrick Kennelly** completed his term as Staff representative in September 2017.

In 2017 the new board reviewed all school policies and implemented a 3 year staggered policy review strategy.

## ● Academic

The Priority of the classroom in all activities of the College is paramount. As a school we are seeking a culture of excellence of learning with in depth programmes at Senior Levels and support for other levels of ability. There will be an academic emphasis on the Sciences, Mathematics, English and Digital Technologies.

### **2015 Achievement:**

The focus for learning was on priority of the classroom and the learning behaviours which promote academic achievement.

- Year 11 pass rate 2015 = 73% (with 3 endorsed with merit, one with excellence)
- Year 12 pass rate 2015 = 92% (with 3 endorsed with merit, one with excellence)
- Year 13 pass rate 2015 = 77% (with 4 endorsed with merit, one with excellence)
- UE pass rate 2015 = 20%

### **2016 Achievement:**

The focus for learning was on improving University Entrance results in year 13.

- Year 11 pass rate 2016 = 90% (with 9 endorsed with merit, 1 with excellence)
- Year 12 pass rate 2016 = 92% (with 5 endorsed with merit, 1 with excellence)
- Year 13 pass rate 2016 = 87% (with 4 endorsed with merit, 3 with excellence)
- UE pass rate 2016 = 50%

### **Predicted 2017 Achievement:**

The focus for learning was on improving literacy in the junior school and using culturally responsive practices to raise NCEA endorsement in individual subjects.

- Year 11 pass rate 2017 = 94%
- Year 12 pass rate 2017 = 97%
- Year 13 pass rate 2017 = 85%
- UE pass rate 2017 = 62%

**Actual 2017 Achievement:** See Below (note junior school achievement in attached in appendix 1 at the end of this document.

## St Paul's Data Analysis 2017

**Roll Base Data:** Roll based data is based on the 2016 July 1 school roll as reported to the Ministry of Education. The report shows the percentages of students on the July 1 roll achieving NCEA Levels 1,2,3 and/or University Entrance at both School and National level.

ROLL BASED DATA:			
St Paul's College 2017		National School Data 2017	
Year 11	92.1%	Year 11	73.4%
Year 12	93.3%	Year 12	78.5%
Year 13	93.9%	Year 13	65.8%
University Entrance	72.7%	University Entrance	48%

ROLL BASED DATA: St Paul's College				
	2017	2016	2015	2014
Year 11	92.1%	90.2%	73.9%	78.4%
Year 12	93.3%	92.1%	92.1%	85.7%
Year 13	93.9%	87.5%	77.8%	66.7%
University Entrance	72.7%	50%	20%	18.2%

**Participation Base Data:** Participating candidates are those who have entered sufficient credits to achieve a NZQF-based qualification by the end of a given year.

PARTICIPATION BASED DATA:			
St Paul's College 2017		National School Data 2017	
Year 11	100%	Year 11	84.2%
Year 12	97.7%	Year 12	88.8%
Year 13	96.9%	Year 13	82.7%
University Entrance	75%	University Entrance	60.3%

PARTICIPATION BASED DATA: St Paul's College				
	2017	2016	2015	2014
Year 11	100%	90.2%	87.2%	82.9%
Year 12	97.7%	92.1%	92.1%	89.4%
Year 13	96.9%	96.6%	92.1%	75.9%
University Entrance	75%	55.2%	23.7%	20.7%

**Certificate Endorsement Data:** Certificate endorsement data is based on achievement at the students current level of study. Certificate endorsement may be achieved in retrospect however this data has not been included in this analysis. **Certificate endorsement is the senior focus for achievement in 2018.**

CERTIFICATE ENDORSEMENT DATA:					
St Paul's College 2017			National School Data 2017		
	Merit Endorsement	Excellence Endorsement		Merit Endorsement	Excellence Endorsement
Year 11	25.7%	5.7%	Year 11	35.6%	20.2%
Year 12	19%	2.4%	Year 12	27.1%	16.1%
Year 13	16.1%	6.5%	Year 13	27.9%	15.5%

CERTIFICATE ENDORSEMENT DATA: St Paul's College					
		2017	2016	2015	2014
Year 11	Merit	25.7%	24.3%	11.8%	24.1%
	Excellence	5.7%	5.4%	2.9%	0%
Year 12	Merit	19%	14.3%	11.4%	14.3%
	Excellence	2.4%	2.9%	2.9%	0%
Year 13	Merit	16.1%	14.3%	11.4%	4.5%
	Excellence	6.5%	10.7%	2.9%	9.1%

**Course Endorsement Data:** This is subject / course data based on students that gain 14 or more credits at Merit or Excellence. At least 3 of these credits must be gained through externally assessed standards and 3 credits from internally assessed standards. Note, this does not apply to Physical Education, Religious Studies and level 3 Visual Arts.

Level 1 Course Endorsements 2017	Merit	Excellence
Course	%	%
11ART : 11 Art	18.2	0.0
11ECO : 11 Economics	11.1	0.0
11ENF : 11 English	0.0	0.0
11ENG : 11 English	18.2	9.1
11GRA : 11 Graphics	16.7	0.0
11MAF : 11 Mathematics	0.0	0.0
11MAT : 11 Mathematics	0.0	0.0
11MED : 11 Media Studies	0.0	0.0
11RED : 11 Religious Education	8.6	11.4
11SCI : 11 Science	3.6	3.6
11SPS : 11 Sports Science	40.0	30.0
11TEC : 11 Technology	0.0	0.0

Level 2 Course Endorsements 2017	Merit	Excellence
Course	%	%
12ART : 12 Art	100.0	0.0
12ECO : 12 Economics	0.0	0.0
12ENF : 12 English	0.0	0.0
12ENG : 12 English	4.3	0.0
12GEO : 12 Geography	12.5	0.0
12GRA : 12 Graphics	0.0	0.0
12MAF : 12 Mathematics	0.0	0.0
12MAT : 12 Mathematics	0.0	0.0
12MED : 12 Media Studies	0.0	0.0
12RED : 12 Religious Education	16.3	11.6
12SCI : 12 Science	4.3	0.0
12SPS : 12 Sport Science	10.0	0.0
12TEC : 12 Technology	0.0	0.0

Level 3 Course Endorsements 2017	Merit	Excellence
Course	%	%
13ART : 13 Art	66.7	16.7
13CAL : 13 Calculus	0.0	0.0
13ECO : 13 Economics	0.0	0.0
13ENG : 13 English	6.7	6.7
13GEO : 13 Geography	8.3	0.0
13GRA : 13 Graphics	33.3	0.0
13HLT : 13 Health	0.0	0.0
13PHY : 13 Physics	11.1	0.0
13RED : 13 Religious Education	13.3	16.7
13SPS : 13 Sports Science	0.0	0.0
13STA : 13 Statistics	0.0	0.0

# **Annual Achievement Targets for 2018**

## **Literacy**

1. That 100% of students in year 7 will have reading, writing and mathematical capabilities above Level 2 of the NZC by December 2018.
2. That 100% of students in year 8 will have reading, writing and mathematical capabilities above Level 3 of the NZC by December 2018.
3. That 100% of students in year 9 will have reading, writing and mathematical capabilities above Level 4 of the NZC by December 2018.
4. That 100% of students in year 10 will have reading, writing and mathematical capabilities above Level 5 of the NZC by December 2018.

## **NCEA Achievement Targets (NZQA Roll Based)**

1. Increase the % of students gaining NCEA at their appropriate curriculum level
  - a. Year 11 - From 92% to 100% in 2018
  - b. Year 12 - From 92.1% to 100% in 2018
  - c. Year 13 - From 84.4% to 100% in 2018
2. That 100% of all students in year 13 will gain University Entrance
3. That 50% of all students in years 11 - 13 level will gain NCEA certificates endorsed with Merit or Excellence
4. All students will complete one external NCEA exam in subjects where available with an 85% achievement rate.
5. That 30% of all subjects gain course endorsement at Merit and Excellence level.

## **Maori Achievement**

1. Increase and maintain the % of Maori students gaining NCEA at their appropriate curriculum level
  - a. Year 11 - From 100% to 100% in 2018
  - b. Year 12 - From 100% to 100% in 2018
  - c. Year 13 - From 100% to 100% in 2018
2. To ensure that 100% of Maori students leave school with University Entrance

## **School Based Learning Strategies**

1. That all students receive homework weekly in all subjects and recorded by the teacher.
2. That all students meet learning checkpoints and classroom deadlines on the due date.
3. To track the progress all individual students within the school and create individual programmes of learning when needed.
4. To implement a junior diploma of learning in years 7-10.



## **New Curriculum Initiative in 2017:**

- The introduction of Chromebooks and laptops for all students and the introduction of blended learning.
- The introduction of a health science academy in year 11.
- The introduction of media studies at level 2.
- The introduction "write that essay" at years 7-10. A writing programme to improve the students ability to write more proficiently and formal.

## **In 2018:**

- 100% academic achievement at Years 11, 12 and 13 will be the overriding emphasis at the Senior Levels.
- 100% UE in Year 13 will be the standard.
- In Year 7 - 9 Project based technology will be introduced.
- In Year 9, students will be involved in STEM (Science, Technology and Maths subjects)
- Year 7 -10 emphasis placed on essay writing using "write that essay"
- All boys in Year 7 – 9 will learn two languages – Te Reo and Mandarin.

## **• Staffing**

**In 2017** the College employed 23 teachers and 13 support staff.

Many thanks to all the teachers and support staff for their generous service. There are some teachers leaving in 2017. A special mention to Mr Graham Lawry for his 39 years of service to the College in many areas.

A Long Serving Staff Board was established in the Chapel with 20 years' service at St Paul's College being recognised.

**In 2018**, there will be a restructuring of roles within the College staff.

1. The most significant ones are:
  - Deans of Year 7 & 8: **Mr Marty Willetts.**
  - Deans of Student Welfare: **Mr Matt Tou'a**
  - Deans of Student Behaviour (Year 9-13): **Mr Brett McMurdoch**
  - Deans of Student Learning (Year 9-13): **Mr Sam Tanielu**
2. There will be ambitious goals to direct and lead teachers at all levels of the College Curriculum.
3. There will be an intentional prioritising of instructional leadership in the classroom.

## ● Pastoral care and students welfare

Pastoral Care underpins the educational experience at St Paul's College. It involves a team of staff and a culture of direction and respect.

Pastoral care involves the active support of families.

### **In 2017**

- A strengthened emphasis on a healthy eating culture with the establishment of the breakfast club
- Empowerment of a student leadership to organise and create community, breakfast each morning.
- Senior, Junior Deans of learning behaviour to focus on the learning attitudes of the classrooms
- 100% attendance theme for all boys will be presented as a goal.

### **In 2018**

- ✓ Empowering student resilience in both academic and co curricula academic passport.
- ✓ Attendance goals of 95% and above for each year level and every term 100% awards given.
- ✓ Student leadership programme to be developed along with buddy systems and service groups.
- ✓ The Collection of data relating to Pastoral care will be refined and publicised to achieve better outcomes for academic achievement
- ✓ Greater emphasis will be placed on parents being present for meetings with Teachers or with Senior College Leaders.

## ● Catholic and Marist Tradition

St Paul's College has stayed true to its original bones of providing a relevant Catholic school in the centre of Auckland.

### **In 2017**

- A Special Catholic Character committee to form a team of student leaders to help DRS in her position.
- Champagnat Day to be celebrated - a Historical labelling of set of classrooms.
- Retreats to be undertaken- for seniors by seminarians.

### **In 2018**

- ✓ An external College review to be undertaken about St Paul's College Catholic Marist Tradition.
- ✓ The College 20 hours service commitment to the community from all students to become a cultural norm.
- ✓ The College Sacramental Programme will be made available to all students.
- ✓ College retreats will be held at all levels
- ✓ A greater use of the special character team of students will be instituted.

## • Sport

St Paul's men are natural athletes and there was a healthy participation in sporting activity. The sports played in 2017 included the following.

- ✓ Cricket 1st XI Captain: **Jacob Smith**
- ✓ Junior Touch Team Captain: **Vontae Hamiora**
- ✓ Senior Touch Team Captains: **Sione Moala**
- ✓ Basketball 1st V Captain: **Luke Kelemte**
- ✓ Basketball Under 17s Captain: **Levi Atiga**
- ✓ Basketball Captain U15A – **Ezekiel Alderton**
- ✓ Basketball Captain U15B – **Orlando Lima**
- ✓ Rugby 1st XV – Captain – **Sione Ngahe**
- ✓ Rugby U15s Captain Captain - **Dominique Simon**
- ✓ Rugby League 1st XII Captain – **Daetyn Tanuvasa**
- ✓ Rugby League Under 15s 9 aside Captain- **Shade Shepherd**
- ✓ Rugby Captain 2<sup>nd</sup> XV – **Keneti Rowe-Kurene**
- ✓ Softball IX Captain – **Keneti Rowe-Kurene**
- ✓ Badminton Junior Captain – **Lachlan Patelesio**
- ✓ Badminton Senior Captain – **Willie Tuaine**

### For 2017

- Every boy was expected to be involved in a sporting co curricula activity for his school.
- A healthy fitness culture will be encouraged through more internal cross-country meetings and an internal school competition.

### For 2018

- ✓ Every boy is expected to be involved in a sporting co curricula activity for his school, 100% sport participation rate target.
- ✓ Improved student education and data tracking for breakfast club/school fitness programs.
- ✓ Establish a "high performance group", 30 students by invitation/application only from year 9-13.
- ✓ A Basketball Academy established
- ✓ A weight lifting team to be entered into the Secondary Schools Championships
- ✓ A Round-the-bays run for fathers and sons for Men's health
- ✓ Year 7+ Year 8 weekly sport exchanges on Wednesday for Terms 1,2 and 3.

## • Music

The normalisation of music within St Paul's College is a key part of its culture. Boys will be educated in the reading of musical score.

The music faculty will be established in the old library premises.

### **2017:**

- Almost all year 7 & 8 students were involved in the music programme on various instruments.
- A successful community drive for instruments took place and gratefully received several good used instruments.
- The Concert Band entered KBB Auckland music competitions as non-competitor.
- The inaugural music performance night took place in the college hall.
- Year 10 Selevasio Tu'ima won the vocal category of the Stand Up Stand Out competition.
- St. Paul's music department was very involved in the Auckland Girls' Grammar School production of Grease.
- NZ Music Commission mentoring with Tommy Nee took place with the year 12 & 13 NCEA classes. Emphasis was on professional performance.

### **2018**

- ✓ Year 7 & 8 boys will all learn a musical instrument through the College music programme.
- ✓ Through a collaboration with Lewis Eady Music School, a Saturday music programme will be established.
- ✓ Regular Wednesday Assembly musical performances will take place
- ✓ The Concert Band to enter KBB as competitors in 2018
- ✓ The music department will be established in the Old Library building.

## ● Property

The most significant project for 2017 was the construction of the Middle School. Commenced **22 Nov 2016** with the new developments finishing **Jan 20th 2018**

**Architect:** Architectus Ltd.  
**Project Management:** Watershed NZ.  
**Construction:** Savory's Ltd.



*The College fields and courts will be the subject of further development*

## • Community Linkage

Another theme of St Paul's was that of looking outward and linkage with groups and institutions outside the College.

### In 2017

- We aimed to strengthen the linkage with the Community groups, school and Old boys in many ways. It is about the College looking outwards.
- Our year 7 & 8 are linked up on a weekly basis with a middle school in Herbei Province, China

### In 2018:

- ✓ The College will actively work to establish a "friends of St Paul's College Middle School"
- ✓ A College community sign will be established to inform the local community about the progress of St Paul's College.
- ✓ A communications Manager will be contracted to ensure St Paul's College is known in all the various Media outlets.
- ✓ The BOT will explore all options for the community use of the fields and facilities.
- ✓ A Saturday morning music school (Lewis Eady) will be established.
- ✓ The opening of a Middle school building and Administration on **Friday March 23<sup>rd</sup> at 11am** will be a major opportunity for all parents, Old boys and the local community.

## • Historical

2017 was the 200<sup>th</sup> Anniversary of the start of the Marist Tradition at the Cathedral of Fourviere. St Paul's College celebrates its 63<sup>rd</sup> year of operation in 2018.

### In 2017

- The College Year book **Confortare 183** was produced.
- We will name the "brown building adjacent to Richmond Road: L'Hermitage
- We will also name 7 more classrooms after brothers who have taught here.
- Photos of past achievers and history will be placed onto walls.

### In 2018

- ✓ Continuance of historical records of academic achievers, Sports teams and language achievers to be displayed.
- ✓ A visual history of St Paul's College to be undertaken on an annual basis.
- ✓ The College Chapel will be the place for names about Leadership, Academic achievement and ethos remembrance.
- ✓ The Opening of the College Middle School and Administrations will be on Friday 23<sup>rd</sup> March 2018 at 11.00am.
- ✓ A Gala fundraiser will be held on **March 23<sup>rd</sup> 2018**.

## • Thank you

I would acknowledge and thank all these who have built up St Paul's College in 2017.

- Our BOT members led by the Chair **Denis Wood**
- Our Proprietor Board members led by **Janne Pender**
- Our dedicated staff who have gone beyond their duties in the service of the boys they teach.
- Our Old boys and their continuous work at St Paul's College with sponsorship and connection.
- Our Marist Brothers Community for their faithful presence within the school.
- My thanks to the Senior Leadership team of St Paul's College – Mrs. **Raechelle Taulu** and Mr. **Laurence Caltaux**, supported by our Head boy **Tevita Uilou** and his Prefect Team
- My thanks to **Dianna** and my family.

This Annual Report is sponsored by Toshiba NZ Ltd - supplier of photocopiers to St Paul's College

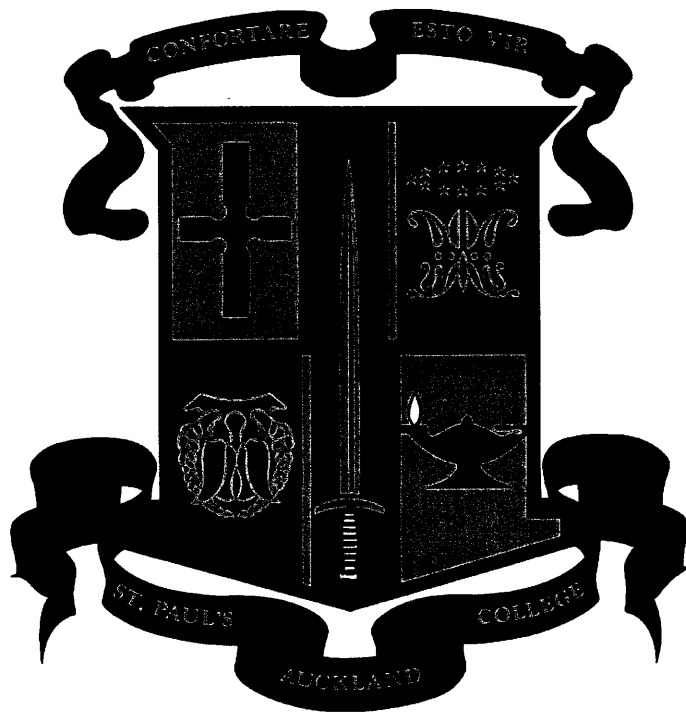
### **AD MULTOS ANNOS for 2017**



K. F. Fouhy  
Headmaster

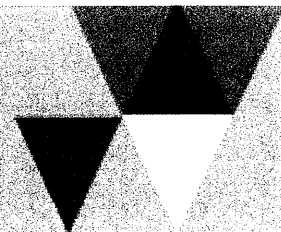


*Br. Marcel (Ex Deputy) and Graham Lawry (39  
years at St Paul's College)*



# Confortare Esto Vir





## Reporting commentary on students in years 1 to 8 that use *The New Zealand Curriculum*.

Date: 27/2/18

School name: St Pauls college (Ponsonby)

School number: 51

### NAG2A (b)(i) Areas of strength

National Standard subjects: Writing, Reading and Mathematics

Discussion:

#### Writing:

83% (34/41) of students are achieving At or Above standard across the year 7 and 8 cohort in writing, with 24% (10/41) students Above standard by the end of 2017

Priority learners

(30/37) of our Pasifika students are at or above the national standard.

As a part of our writing focus in year 7 and 8 the ALL's (Accelerating Learning Literacy) program continued at the beginning of term 2. This program was an excellent vehicle for the boys to reach their writing potential. It allowed a target group of 5 students individual time with our ALL's lead teacher every writing period. This meant we were able to work in smaller groups and intensify the learning being done. We gained great results from being part of this program and our Asttle writing scores increased greatly. We also have spent time explaining the LLP's to the boys and breaking down their Asttle next steps and how they relate to the LLP's along with the use of a year 7&8 writing log.

#### Reading:

73% (30/41) of our students are achieving at or above standard across the year 7 and 8 cohort in reading, with 36% (15/41) students Above standard.

Priority learners

(26/37) of our Pasifika students are at or above the national standard.

The use of CSI reading has helped the ability of our students to verbalise ideas and concepts from texts. This talk has given students a deeper knowledge of comprehension and finding clues from text to help their understand of varied texts. The students identified with extra learning needs have gained a good understand of reading through our steps to literacy program and the strategic use of teacher aides in the classroom. The use of IT and I-Pads during reading sessions has helped make reading real for the students and has again generated good discussions about how authors position their readers.

#### Mathematics:

85% (35/41) of our students are achieving at or above standard across the year 7 and 8 cohort in Mathematics, with 39% (16/41) students Above standard.

Priority learners

(31/37) of our Pasifika students are at or above the national standard.

The use of I-pads and the use of enquiry based maths has helped our students make links to maths through their prior knowledge and use of everyday real world maths problems. The continued use of mathematics has energised our students and the on-going use of online financial literacy programs like secret millionaires club have developed the students number knowledge and use of strategies.

<b>NAG2A (b)(i) Areas for improvement</b>
National Standard subjects:
<p>Discussion:</p> <p><b>Writing:</b>  We will start using write that essay project, but we need to add more teachers to our ALL's inquiry team. We need to start the All's program at the start of year so that we can get more than one cycle (15weeks) in a year. We need to introduce the boys to the LLp's and Asttle language sooner and more regularly through the year. We also need to use IT more effectively and introduce more digital story telling throughout the year.</p> <p><b>Reading:</b>  We need to start CSI reading earlier in the year so that the links can be established sooner for a better understanding of reading techniques. Also streaming classes for reading periods should have happened sooner in the year.  More communication between teachers and reading programs done throughout the school.  Better use of online resources and use of graphic organisers to when referring to reading techniques and different genres.</p> <p><b>Mathematics:</b>  Better use of the national standard exemplars so that students can get a better picture on what is expected from a student in their year level. Also better use of asttle exemplars and use of asttle language with a focus on boys writing their next asttle steps in their own words.  We need to find other appropriate forms of assessment to help develop better OTJ's eg introduction of PAT tests.</p>
<b>NAG2A (b)(ii) Basis for identifying areas for improvement</b>
<p>Discussion:</p> <p><b>Writing:</b>  17%(7/41) students are still well below or below the national standard. These boys could have been helped through the ALL's program if we were able to go through more than 1 cycle.</p> <p><b>Reading:</b>  26%(11/41) Students are still well below or below the national standard. The time taken to group and establish our reading programs should be shortened to get to these boys sooner. Also the steps to literacy program needed to align better with classroom work.</p> <p><b>Mathematics:</b>  14%(6/41) Students are still well below or below the national standard. We needed to make the LLp's and asttle maths levels and next steps very visible to give us better results as well as giving the student more information about where they are at and what they need to progress through the asttle steps, getting more exemplars visible and showing what the next steps look like, as we have seen by doing this with our writing it generates good discussion and boys are able to make links with what is required of them.</p>
<b>NAG2A (b)(iii) Planned actions for lifting achievement</b>
<p>Discussion:</p> <p><b>Writing:.</b></p>

Better use and of asttle testing and learning pathways, with more structured discussions between teacher student and parents.

Introduction of Solo taxonomy concepts

Continued Streaming of writing groups between year 7 and 8 through our literacy periods

Development of Vocabulary through more personalised homework tasks

Better use of Apps ,Chromebooks and google drive homework.

Accelerated Literacy Learning PD and broadening of ALL's team

**Reading:.**

Better use and of asttle testing and learning pathways, with more structured discussions between teacher student and parents.

Streaming of reading classes

Use of solo taxonomy concepts

Next learning steps displayed/recorded with relevant vocabulary with student.

Better use of Apps,Chrome books and google drive homework.

More regular use of CSI reading programme

**Mathematics:**

Introduction of Matheletics from the start of the year

Streamed maths classes

More interactive maths and project based learning

Use of solo taxonomy concepts

Better use of Apps, Chromebooks and google drive homework.

Making next steps and what they look like more visual in class