

# **ST. JOSEPH'S SCHOOL BOARD OF TRUSTEES**



## **ANNUAL REPORT**

**2021**

# **CONTENTS**

**Financial Statements**

**Independent Auditors Report**

**Analysis of Variance Report**

**Kiwisport Funding statement**

# ST JOSEPH'S SCHOOL (KAIKOURA)



## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

### School Directory

Ministry Number:	3530
Principal:	Judith Ford
School Address:	30 Ludstone Road, Kaikoura
School Phone:	03 319 5725
School Email:	<a href="mailto:office@stjkaikoura.school.nz">office@stjkaikoura.school.nz</a>

# ST JOSEPH'S SCHOOL (KAIKOURA)

Annual Report - For the year ended 31 December 2021

## Index

Page	Statement
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### Financial Statements

<u>1</u>	Statement of Responsibility
<u>2</u>	Members of the Board
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7 - 17</u>	Notes to the Financial Statements

### Other Information

Analysis of Variance

Kiwisport

Independent Auditor's Report

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## St Joseph's School (Kaikoura)

### Statement of Responsibility

For the year ended 31 December 2021

The Board of Trustees 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.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflect the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.



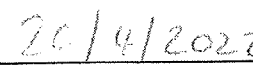
Presiding Member



Principal



Date



Date

# St Joseph's School (Kaikoura)

## Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Ormsby	Presiding Member	Elected	Sep 2022
Judith Ford	Principal ex Officio		
Marieke Ross	Parent Representative	Elected	Sep 2022
Lisa Moffat	Parent Representative	Elected	Sep 2022
Daniel Fleming	Parent Representative	Elected	Sep 2022
Terry Laugesen	Parent Representative	Elected	Sep 2022
Maria Adams	Proprietors Representative	Elected	Sep 2022
Sr Maureen	Proprietors Representative	Elected	Sep 2022
Emma Checketts	Staff Representative	Elected	Sep 2022
Tim Oughton	LSM		
Sophie Lewthwaite	Staff Representative	Elected	Feb 2021
Jason Ruawai	Parent Representative	Appointed	Feb 2021

On 7 May 2021 a Limited Statutory Manager was appointed to functions, powers and duties of the board, as an employer, to manage communications and to establish policies and procedures. The Board retains primary duty of care under Health and Safety Work Act 2015.

# St Joseph's School (Kaikoura)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	892,278	866,161	843,208
Locally Raised Funds	3	38,572	26,500	24,477
Use of Proprietor's Land and Buildings		92,357	92,357	118,386
Interest Income		359	300	1,137
		<u>1,023,566</u>	<u>985,318</u>	<u>987,208</u>
<b>Expenses</b>				
Locally Raised Funds	3	18,745	22,000	17,436
Learning Resources	4	736,288	742,994	714,100
Administration	5	101,291	82,750	62,355
Finance		1,629	-	2,263
Property	6	138,171	148,357	165,322
Depreciation	11	22,861	20,000	25,897
Loss on Disposal of Property, Plant and Equipment		344	-	2,167
		<u>1,019,329</u>	<u>1,016,101</u>	<u>989,540</u>
<b>Net Surplus / (Deficit) for the year</b>		4,237	(30,783)	(2,332)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>4,237</u>	<u>(30,783)</u>	<u>(2,332)</u>

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

# St Joseph's School (Kaikoura)

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		182,572	182,572	179,673
Total comprehensive revenue and expense for the year		4,237	(30,783)	(2,332)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,557	-	5,231
Contribution - Te Mana Tuhono		5,952	-	-
<b>Equity at 31 December</b>		196,318	151,789	182,572
Retained Earnings		196,318	151,789	182,572
<b>Equity at 31 December</b>		196,318	151,789	182,572

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



# St Joseph's School (Kaikoura)

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	115,288	123,176	129,959
Accounts Receivable	8	47,599	40,597	40,597
GST Receivable		9,354	5,142	5,142
Prepayments		11,078	4,369	4,369
Inventories	9	923	1,295	1,295
Investments	10	29,652	29,420	29,420
		213,894	203,999	210,782
<b>Current Liabilities</b>				
Accounts Payable	12	61,808	50,523	50,523
Finance Lease Liability	14	8,493	15,719	15,719
		70,301	66,242	66,242
<b>Working Capital Surplus/(Deficit)</b>		143,593	137,757	144,540
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	80,884	46,928	66,928
		80,884	46,928	66,928
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	20,574	21,524	17,524
Finance Lease Liability	14	7,585	11,372	11,372
		28,159	32,896	28,896
<b>Net Assets</b>		196,318	151,789	182,572
<b>Equity</b>		196,318	151,789	182,572

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

# St Joseph's School (Kaikoura)

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		251,754	248,940	236,291
Locally Raised Funds		37,971	26,500	24,477
Goods and Services Tax (net)		(4,212)	-	(996)
Payments to Employees		(132,502)	(120,293)	(124,235)
Payments to Suppliers		(129,330)	(162,230)	(119,080)
Interest Received		324	300	1,445
Net cash from/(to) Operating Activities		24,005	(6,783)	17,902
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(26,878)	-	(12,350)
Purchase of Investments		(232)	-	(15,811)
Net cash (to)/from Investing Activities		(27,110)	-	(28,161)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,557	-	5,231
Finance Lease Payments		(15,123)	-	(16,700)
Net cash (to)/from Financing Activities		(11,566)	-	(11,469)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(14,671)</b>	<b>(6,783)</b>	<b>(21,728)</b>
Cash and cash equivalents at the beginning of the year	7	129,959	129,959	151,687
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>115,288</b>	<b>123,176</b>	<b>129,959</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 which form part of these financial statements.

# St Joseph's School (Kaikoura)

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### 1.1. Reporting Entity

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

#### 1.2. Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

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

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

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

##### *Cyclical Maintenance*

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

#### *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 11.

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

### **1.3. 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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### ***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.

#### ***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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

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

### **1.8. Inventories**

Inventories are consumable items held for sale and comprised 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.

### **1.9. Investments**

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

### **1.10. Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

## Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10 years
Furniture and equipment	10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	8 years
Textbooks	3 years
Library resources	12.5% Diminishing value

### 1.11. 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.

### 1.12. 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.

### 1.13. Employee Entitlements

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **1.14. 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 provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

#### **1.15. Financial Instruments**

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

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

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

#### **1.16. Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

#### **1.17. 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.

#### **1.18. Budget Figures**

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

#### **1.19. 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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	239,039	234,247	238,281
Teachers' Salaries Grants	614,778	616,914	595,709
Other MoE Grants	38,461	15,000	9,218
	<u>892,278</u>	<u>866,161</u>	<u>843,208</u>

The School has opted in to the donations scheme for this year. Total amount received was \$15,750 (2020:\$15,600 ).

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	36,373	26,500	3,871
Fees for Extra Curricular Activities	1,187	-	11,499
Trading	235	-	1,022
Other Revenue	777	-	8,085
	<u>38,572</u>	<u>26,500</u>	<u>24,477</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	18,373	22,000	16,622
Trading	372	-	814
	<u>18,745</u>	<u>22,000</u>	<u>17,436</u>
<b>Surplus / (Deficit) for the year Locally raised funds</b>	<u>19,827</u>	<u>4,500</u>	<u>7,041</u>

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	20,106	33,850	28,096
Equipment Repairs	241	800	549
Library Resources	468	530	442
Employee Benefits - Salaries	699,059	690,114	671,363
Staff Development	16,414	17,700	13,650
	<u>736,288</u>	<u>742,994</u>	<u>714,100</u>

## 5. Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,300	3,000	3,000
Board Fees	3,765	4,000	3,170
Board Expenses	1,501	3,400	1,451
Intervention Costs & Expenses	37,849	-	-
Communication	2,832	3,600	3,012
Consumables	10,121	11,750	8,993
Operating Lease	1,724	17,000	3,247
Legal Fees	-	400	-
Other	100	200	132
Employee Benefits - Salaries	33,529	30,900	32,082
Insurance	2,840	4,000	3,473
Service Providers, Contractors and Consultancy	3,730	4,500	3,795
	<u>101,291</u>	<u>82,750</u>	<u>62,355</u>



## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,788	4,500	4,339
Cyclical Maintenance Provision	3,050	4,000	3,050
Grounds	7,356	11,000	10,535
Heat, Light and Water	4,787	5,500	4,875
Rates	2,649	3,500	2,834
Repairs and Maintenance	4,936	9,000	2,345
Use of Land and Buildings	92,357	92,357	118,386
Security	2,723	2,000	1,670
Employee Benefits - Salaries	17,525	16,500	17,288
	<u>138,171</u>	<u>148,357</u>	<u>165,322</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. 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.

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	115,288	123,176	129,959
Cash and cash equivalents for Statement of Cash Flows	<u>115,288</u>	<u>123,176</u>	<u>129,959</u>

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

## 8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Interest Receivable	45	10	10
Teacher Salaries Grant Receivable	47,554	40,587	40,587
	<u>47,599</u>	<u>40,597</u>	<u>40,597</u>
Receivables from Exchange Transactions	45	10	10
Receivables from Non-Exchange Transactions	47,554	40,587	40,587
	<u>47,599</u>	<u>40,597</u>	<u>40,597</u>

## 9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	923	1,295	1,295
	<u>923</u>	<u>1,295</u>	<u>1,295</u>

## 10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	29,652	29,420	29,420
Short-term Bank Deposits	29,652	29,420	29,420
Total Investments	<u>29,652</u>	<u>29,420</u>	<u>29,420</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	2,889	-	-	-	(420)	2,469
Furniture and Equipment	21,992	25,940	(1,062)	-	(3,783)	43,087
Information and Communication Technology	6,774	7,008	-	-	(2,357)	11,425
Leased Assets	27,093	13,462	(9,131)	-	(15,204)	16,220
Library Resources	8,180	600	-	-	(1,097)	7,683
<b>Balance at 31 December 2021</b>	<b>66,928</b>	<b>47,010</b>	<b>(10,193)</b>	<b>-</b>	<b>(22,861)</b>	<b>80,884</b>

The net carrying value of equipment held under a finance lease is \$16,220 (2020: \$27,093)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	53,362	(50,893)	2,469	53,363	(50,474)	2,889
Furniture and Equipment	142,928	(99,841)	43,087	129,438	(107,446)	21,992
Information and Communication Technology	63,891	(52,466)	11,425	85,766	(78,992)	6,774
Leased Assets	35,786	(19,566)	16,220	58,301	(31,208)	27,093
Library Resources	30,682	(22,999)	7,683	30,080	(21,900)	8,180
<b>Balance at 31 December</b>	<b>326,649</b>	<b>(245,765)</b>	<b>80,884</b>	<b>356,948</b>	<b>(290,020)</b>	<b>66,928</b>

## 12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	6,517	3,869	3,869
Accruals	3,300	4,156	4,156
Banking Staffing Overuse	2,136	307	307
Employee Entitlements - Salaries	48,040	40,587	40,587
Employee Entitlements - Leave Accrual	1,815	1,604	1,604
	<b>61,808</b>	<b>50,523</b>	<b>50,523</b>
Payables for Exchange Transactions	61,808	50,523	50,523
	<b>61,808</b>	<b>50,523</b>	<b>50,523</b>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	17,524	17,524	14,474
Increase to the Provision During the Year	3,050	4,000	3,050
Provision at the End of the Year	<b>20,574</b>	<b>21,524</b>	<b>17,524</b>
Cyclical Maintenance - Term	20,574	21,524	17,524
	<b>20,574</b>	<b>21,524</b>	<b>17,524</b>

#### 14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	9,408	17,024	17,024
Later than One Year and no Later than Five Years	8,313	11,859	11,859
Future Finance Charges	(1,643)	(1,792)	(1,792)
	<u>16,078</u>	<u>27,091</u>	<u>27,091</u>
Represented by			
Finance lease liability - Current	8,493	15,719	15,719
Finance lease liability - Term	7,585	11,372	11,372
	<u>16,078</u>	<u>27,091</u>	<u>27,091</u>

#### 15. 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 (Archdiocese of Wellington) 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 1.3. 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".

#### 16. Remuneration

##### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Assistant Principal, Heads of Junior and Senior School.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,765	3,170
<i>Leadership Team</i>		
Remuneration	219,367	232,056
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>223,132</u>	<u>235,226</u>

There are eight members of the Board excluding the Principal. The Board had held seven scheduled full meetings in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0 - 0	0 - 0

#### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	1.00
	-	1.00

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

#### 17. 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:

	2021 Actual	2020 Actual
Total	\$ -	\$ -
Number of People	-	-

#### 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

##### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

#### 19. Commitments

##### (a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2020: nil)

##### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

#### 20. Financial Instruments

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

##### Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	115,288	123,176	129,959
Receivables	47,599	40,597	40,597
Investments - Term Deposits	29,652	29,420	29,420
Total Financial Assets Measured at amortised cost	192,539	193,193	199,976

##### Financial liabilities measured at amortised cost

Payables	61,808	50,523	50,523
Finance Leases	16,078	27,091	27,091
Total Financial Liabilities Measured at Amortised Cost	77,886	77,614	77,614

#### 21. Events After Balance Date

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

## 22. Comparatives

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

## 23. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF ST JOSEPH'S SCHOOL (KAIKOURA)'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of St Joseph's School (Kaikoura) (the School). The Auditor-General has appointed me, John Hooper, using the staff and resources of John Hooper & Co, 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 3 to 17, that comprise the statement of financial position as at 31 December 2021, the statements of comprehensive revenue and expense, changes in net assets / equity and 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 2021; 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 10 May 2022. This is the date at which our opinion is expressed.

The basis of 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 of 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**

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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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 other information. The other information obtained at the date of our report is the list of board of trustee members, Kiwisport report and the analysis of variance report.

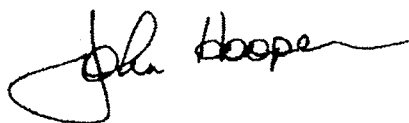
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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

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



#### **JOHN HOOPER**

John Hooper & Co

On behalf of the Auditor-General

Nelson, New Zealand





# Analysis of Variance Reporting



School Name:	St Joseph's School, Kaikoura	School Number:	3530
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Strategic Aim 1:	Strengthen our curriculum and student learning base to meet the learning needs of our students by providing a dynamic curriculum in a student-centred environment.
Annual Aim:	Improve student and whanau connection with our Church and Parish.
Target:	85% of students will attend a Sunday Mass and have served in Ministry in some way (readings, offertory, altar servers) Students will be able to say and understand key prayers - Hail Mary, Our Father Students will know the name of our Church, Parish and demonstrate an understanding of the Holy Trinity
Baseline Data:	50% of students offered to help at Sunday Mass in 2020. Only 25% of our students know the name of our Church and Parish, 65% of our students are able to demonstrate an understanding of the Holy Trinity.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Roster sent home for students/whanau to select which Sunday Mass they can help at.</p> <p>Sister Maureen invited to school liturgy/assembly to talk about the Sacramental programme and baptism and encourage students who have not been baptised to think about this option.</p> <p>Ensure all teachers have a clear understanding and resources to support targets</p> <p>Ensure all teachers have an individual improvement goal in the teaching of RE as part of their Growth Cycle.</p> <p>Teachers to assess students' knowledge of Catholic Faith.</p> <p>Develop and implement an action plan to show how the school will implement the Growth in Knowledge dimension of the NZCBC CSC review.</p> <p>Celebrate student participation in the Sacraments in liturgy/assembly with all students</p>	<p>29 families responded to the survey/roster sent home representing 47% of students. Some of the Masses were able to go ahead, however many were canceled due to the Covid restrictions.</p> <p>All teachers had an improvement goal around the teaching of RE. Students participation in the Mass and Sacraments was celebrated in the school newsletter, Facebook, Assembly and Liturgies.</p> <p>All year 2-8 students were able to say the Our Father and Hail Mary, some students also learnt the Our Father in Te Reo.</p>	<p>Unfortunately the Covid restrictions meant that many Masses were canceled. We did encourage families to participate in the online Masses run by the Parish and nationally and were still able to have 3 or our students receive the Sacraments of Initiation. We had outdoor liturgies when the weather permitted and we were also able to hold our end of year Mass outdoors. I will make some plans with the Parish around how we manage this in 2022, likely we will look at some outdoor week day Masses and continue with the Friday Liturgies outside.</p>	<p>Due to the current environment and the impact Covid is having on the ability for some to attend Mass we will encourage students to continue to help at Sunday Mass, however there will be an impact on attendance. We will look at this goal again in the future.</p>
<b>Planning for next year:</b>			
Encourage and support families to participate and be part of the Catholic Character of our school, ensure it is a focus while the disruptions of Covid are in our community.			



<b>Strategic Aim 2:</b>	Strengthen our curriculum and student learning base to meet the learning needs of our students by providing a dynamic curriculum in a student-centred environment.
<b>Annual Aim:</b>	Group of year 5 and 6 boys who are below the expected level will make accelerated progress and be at the expected level by the end of 2021.
<b>Target:</b>	100% of target group will make accelerated progress in reading and writing. Improved and positive attitude towards reading and writing. (Growth mindset)
<b>Baseline Data:</b>	<p>Year 5 reading - 3 boys below</p> <p>Year 5 reading - 3 boys below</p> <p>Year 6 writing - 3 boys below</p> <p>Year 8 writing - 1 boy below</p> <p>Year 8 reading - 1 boy below</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Assess all students in reading and writing.</p> <p>A teacher will be employed to work with the students in small groups or one on one to improve their mindset around literacy and accelerate learning.</p> <p>Teacher conferencing in the classroom</p> <p>Refer to Sue Hennessey possibly</p> <p>Teacher Aide support in the classroom</p>	<p>The boys were given support from a Teacher Aide throughout the year, this had a positive impact on their learning, however they did not make accelerated progress and are still below the expected level in reading and writing. We did note a significant improvement in the attitude towards learning in the year 8 student in both reading and writing, the year 8 student was achieving at the expected level at the end of the year. Attitude is an issue with the year 5 boys, we will continue to investigate and try to engage and excite them about reading and writing. Of the year 6 students, only 1 remained below in writing at the end of the year.</p>	<p>The disruption of the Covid lockdown in the middle of term 3 was significant for these boys. They took longer to settle back into school than other students, then we had school holidays and on their return to school in term 4 their attitude still had not improved.</p>	<p>.We will be trialling a new programme for some of these students this year - Toe-by-toe in the hope this programme will help the students make the progress required to be at the same level as their peers. We will continue Teacher Aide support also for these students.</p>

<b>Planning for next year:</b>			
Buy the Toe-by-Toe programme, fund TA support. This will be a target for 2022.			

<b>Strategic Aim 3:</b>	St Joseph's School will have meaningful partnerships at all levels.
<b>Annual Aim:</b>	Build on and improve positive relationships with whanau that influence and contribute to student learning and wellbeing.
<b>Target:</b>	<p>90% attendance at student learning conferences and meet the teacher, parents will regularly check their child's HERO profile.</p> <p>Students will encourage their parents to look at their learning and participate in conversations about their learning will happen at home.</p> <p>Parents and teachers will build purposeful relationships to support students' learning.</p> <p>Parents will feel confident in using HERO and understand the information.</p>
<b>Baseline Data:</b>	Attendance at student learning conferences was excellent in 2020, however many parents were not engaging with their child's HERO profile and this was mentioned in 2020 term 3 learning conferences. Engagement data only became available in 2021, No students are able to upload samples of work and comments on their HERO learning journey.



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Check that all parents are able to login to their child's HERO learning journey.</p> <p>Advertise and hold whanau market/meet the teacher (informal) and HERO information sessions.</p> <p>Create student logins for the senior students (Room 4 and 5) so they are able to select and upload their learning to share with parents.</p> <p>Ensure parents are well informed on when the end of year report is ready.</p> <p>Ensure print copies are available for those who would like them.</p>	<p>Support was given to those parents not able to log in or receive updates.</p> <p>The whanau market/meet the teacher was successful, however in the future we will hold these 2 events separately.</p> <p>Senior students are now able to login and are gaining confidence with uploading their work to HERO.</p> <p>Unfortunately we were not able to hold Student Led Conferences due to the Lockdown.</p>	<p>We did not hold student learning conferences due to the lockdown.</p> <p>Checks were made to analyse engagement and support given to parents if required.</p>	<p>Ensure there is a plan in place if parents are discouraged from coming onto site so relationships are strengthened during Covid rather than diminished.</p>
<b>Planning for next year:</b>			
<p>Make a plan for online conferences if it is not possible for parents to come onto school grounds and into classrooms.</p>			

# ST JOSEPH'S SCHOOL

TE WHARE KURA O HATO HOHEPA

30 Ludstone Road, Kaikoura 7300. Phone (03) 319 5725 email [office@stjkaikoura.school.nz](mailto:office@stjkaikoura.school.nz)  
Principal: Judith Ford



16 December 2021

To whom it may concern:

During 2021, the school received total Kiwisport funding of \$1445.58. This was spent on:

- Korfball Introduction Programme for students
- Skate Skool Workshop and tuition
- Skateboard Ramps

Thank you to Kiwisport for their continued support to get more kids more active more often.

Kind Regards

Judith Ford  
Principal