



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

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ST JOSEPH'S SCHOOL (PAPANUI)

Annual Financial Statements - For the year ended 31 December 2023

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St Joseph's School (Papanui)

Statement of Responsibility

For the year ended 31 December 2023

The Board 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 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Nathan Bradley

Aaron Richards

Full Name of Presiding Member

Full Name of Principal

Signed by:
Nathan Bradley
EE4012B46E81BBE7

Signed by:
Aaron Richards
AC53FAB38CDF8AD6

Signature of Presiding Member

Signature of Principal

30/05/2024

30/05/2024

Date:

Date:

St Joseph's School (Papanui)

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Bradley	Presiding Member	Elected	Sep 2025
Aaron Richards	Principal	ex Officio	
Leanne Anderson	Parent Representative	Elected	Sep 2025
Bernadette Leadley	Parent Representative	Elected	Sep 2025
Kieran Read	Parent Representative	Elected	Sep 2025
Shannon Bennett	Parent Representative	Elected	Sep 2025
Catherine Thornley	Proprietors Representative	Appointed	Apr 2023
Rick Loughlan	Proprietors Representative	Appointed	Sep 2026
Tim Malone	Proprietors Representative	Appointed	Sep 2026
Benjamin Walker	Proprietors Representative	Appointed	Sep 2026
Alice Johns	Staff Representative	Elected	Sep 2025

St Joseph's School (Papanui)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,918,265	2,790,521	2,757,853
Locally Raised Funds	3	349,104	129,000	279,874
Use of Proprietor's Land and Buildings		513,611	513,611	375,444
Interest		32,133	12,000	11,238
Total Revenue		3,813,113	3,445,132	3,424,409
Expenses				
Locally Raised Funds	3	63,636	-	62,619
Learning Resources	4	2,805,061	2,622,586	2,604,157
Administration	5	167,452	149,359	195,704
Interest		3,051	5,316	5,467
Property	6	695,798	706,731	637,970
Loss on Disposal of Property, Plant and Equipment		10,012	-	1,871
Total Expense		3,745,010	3,483,992	3,507,788
Net Surplus / (Deficit) for the year		68,103	(38,860)	(83,379)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		68,103	(38,860)	(83,379)

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 (Papanui)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		503,873	503,873	570,522
Total comprehensive revenue and expense for the year		68,103	(38,860)	(83,379)
Contribution - Furniture and Equipment Grant		79,232	-	16,730
Equity at 31 December		651,208	465,013	503,873
Accumulated comprehensive revenue and expense		651,208	465,013	503,873
Equity at 31 December		651,208	465,013	503,873

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 (Papanui)

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	93,510	170,477	124,283
Accounts Receivable	8	194,116	227,006	227,006
GST Receivable		11,812	441	441
Prepayments		42,307	16,346	16,346
Investments	9	500,608	390,000	390,000
		842,353	804,270	758,076
Current Liabilities				
Accounts Payable	11	250,742	231,770	231,770
Revenue Received in Advance	12	115,983	100,203	100,203
Provision for Cyclical Maintenance	13	-	-	5,994
Finance Lease Liability	14	21,548	31,023	31,023
Funds held in Trust	15	17,534	-	-
		405,807	362,996	368,990
Working Capital Surplus		436,546	441,274	389,086
Non-current Assets				
Investments	9	126,812	-	-
Property, Plant and Equipment	10	212,676	141,385	207,297
		339,488	141,385	207,297
Non-current Liabilities				
Provision for Cyclical Maintenance	13	97,162	104,927	79,791
Finance Lease Liability	14	27,664	12,719	12,719
		124,826	117,646	92,510
Net Assets		651,208	465,013	503,873
Equity		651,208	465,013	503,873

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 (Papanui)

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		761,061	640,306	735,584
Locally Raised Funds		272,501	54,000	244,999
International Students		114,150	75,000	69,360
Goods and Services Tax (net)		(11,371)	-	7,486
Payments to Employees		(487,839)	(420,456)	(519,767)
Payments to Suppliers		(485,532)	(309,340)	(441,846)
Interest Paid		(3,051)	(5,316)	(5,467)
Interest Received		32,156	12,000	8,260
Net cash from Operating Activities		192,075	46,194	98,609
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(53,849)	-	(35,133)
Purchase of Investments		(237,420)	-	-
Proceeds from Sale of Investments		-	-	40,000
Net cash (to)/from Investing Activities		(291,269)	-	4,867
Cash flows from Financing Activities				
Furniture and Equipment Grant		79,232	-	16,730
Finance Lease Payments		(28,345)	-	(37,982)
Funds Administered on Behalf of Other Parties		17,534	-	-
Net cash from/(to) Financing Activities		68,421	-	(21,252)
Net (decrease)/increase in cash and cash equivalents		(30,773)	46,194	82,224
Cash and cash equivalents at the beginning of the year	7	124,283	124,283	42,059
Cash and cash equivalents at the end of the year	7	93,510	170,477	124,283

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

St Joseph's School (Papanui)

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

St Joseph's School (Papanui) (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 2023 to 31 December 2023 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 whole 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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 10.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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 to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period to which they relate to. The grants are not received in cash by the School and are paid directly 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 where conditions exist

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 recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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. 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.

1.9. 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:

Furniture and equipment	3-10 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Textbooks	3 years
Library resources	12.5% Diminishing Value

1.10. 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.11. 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.

1.12. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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 by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

1.13. Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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.

1.14. 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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.15. Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.16. 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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	765,141	640,306	773,058
Teachers' Salaries Grants	2,150,215	2,150,215	1,984,795
Other Government Grants	2,909	-	-
	<u>2,918,265</u>	<u>2,790,521</u>	<u>2,757,853</u>

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	190,270	52,000	174,929
Fees for Extra Curricular Activities	42,147	-	46,303
Trading	6,195	2,000	8,265
Fundraising & Community Grants	27,809	-	11,147
Other Revenue	8,881	-	-
International Student Roll	73,802	75,000	39,230
	<u>349,104</u>	<u>129,000</u>	<u>279,874</u>
Expenses			
Extra Curricular Activities Costs	38,618	-	48,188
Trading	2,227	-	4,493
Fundraising & Community Grant Costs	10,141	-	6,842
International Student - Other Expenses	12,650	-	3,096
	<u>63,636</u>	<u>-</u>	<u>62,619</u>
	<u>285,468</u>	<u>129,000</u>	<u>217,255</u>

Surplus for the year Locally raised funds

During the year the School hosted 5 International students (2022:3)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	133,383	51,510	121,539
Equipment Repairs	-	-	174
Information and Communication Technology	18,189	19,700	4,032
Library Resources	4,070	5,500	5,031
Employee Benefits - Salaries	2,537,865	2,451,964	2,358,950
Staff Development	33,061	28,000	24,850
Depreciation	78,493	65,912	89,581
	<u>2,805,061</u>	<u>2,622,586</u>	<u>2,604,157</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,339	6,350	6,038
Board Fees	3,515	1,200	710
Board Expenses	6,925	4,500	18,586
Communication	1,872	1,000	2,670
Consumables	15,851	12,500	4,837
Operating Lease	2,106	-	3,160
Other	20,845	23,060	41,422
Employee Benefits - Salaries	93,658	86,649	118,281
Insurance	5,667	5,100	-
Service Providers, Contractors and Consultancy	10,674	9,000	-
	<u>167,452</u>	<u>149,359</u>	<u>195,704</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,118	7,300	8,710
Consultancy and Contract Services	41,329	39,000	39,768
Cyclical Maintenance	18,935	19,142	85,785
Adjustment to the Provision- Other Adjustments	(7,558)	-	-
Grounds	18,440	17,720	10,461
Heat, Light and Water	17,662	17,200	19,628
Rates	5,763	5,500	5,184
Repairs and Maintenance	47,801	54,000	65,605
Use of Land and Buildings	513,611	513,611	375,444
Security	3,501	1,200	-
Employee Benefits - Salaries	31,196	32,058	27,385
	<u>695,798</u>	<u>706,731</u>	<u>637,970</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	93,510	170,477	124,283
Cash and Cash Equivalents for Statement of Cash Flows	<u>93,510</u>	<u>170,477</u>	<u>124,283</u>

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

Of the \$93,510 Cash and Cash Equivalents, \$3,872 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	3,600	3,600
Receivables from the Ministry of Education	7,054	28,513	28,513
Interest Receivable	4,257	4,280	4,280
Teacher Salaries Grant Receivable	182,805	190,613	190,613
	<u>194,116</u>	<u>227,006</u>	<u>227,006</u>
Receivables from Exchange Transactions	4,257	7,880	7,880
Receivables from Non-Exchange Transactions	189,859	219,126	219,126
	<u>194,116</u>	<u>227,006</u>	<u>227,006</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	500,608	390,000	390,000
Non-current Asset			
Long-term Bank Deposits	126,812	-	-
Total Investments	<u>627,420</u>	<u>390,000</u>	<u>390,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	115,388	36,500	(5,756)	-	(29,539)	116,593
Information and Communication Technology	26,263	17,059	(2,517)	-	(10,504)	30,301
Textbooks	6,588	-	-	-	(3,819)	2,769
Leased Assets	43,097	40,035	-	-	(32,817)	50,315
Library Resources	15,961	290	(1,739)	-	(1,814)	12,698
Balance at 31 December 2023	207,297	93,884	(10,012)	-	(78,493)	212,676

The net carrying value of equipment held under a finance lease is \$50,315 (2022: \$43,097)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	682,662	(566,069)	116,593	678,047	(562,659)	115,388
Information and Communication Technology	208,950	(178,649)	30,301	202,243	(175,980)	26,263
Textbooks	11,733	(8,964)	2,769	11,732	(5,144)	6,588
Leased Assets	106,316	(56,001)	50,315	163,643	(120,546)	43,097
Library Resources	72,005	(59,307)	12,698	80,486	(64,525)	15,961
Balance at 31 December	1,081,666	(868,990)	212,676	1,136,151	(928,854)	207,297

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	40,063	38,376	38,376
Accruals	4,489	-	-
Employee Entitlements - Salaries	201,608	190,613	190,613
Employee Entitlements - Leave Accrual	4,582	2,781	2,781
	250,742	231,770	231,770
Payables for Exchange Transactions	250,742	231,770	231,770
	250,742	231,770	231,770

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,872	22,039	22,039
International Student Fees in Advance	93,913	53,565	53,565
Other Revenue in Advance	18,198	24,599	24,599
	115,983	100,203	100,203

13. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	85,785	85,785	-
Increase to the Provision During the Year	18,935	19,142	85,785
Other Adjustments	(7,558)	-	-
Provision at the End of the Year	97,162	104,927	85,785
Cyclical Maintenance - Current	-	-	5,994
Cyclical Maintenance - Non current	97,162	104,927	79,791
	97,162	104,927	85,785

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	23,862	35,066	35,066
Later than One Year and no Later than Five Years	28,975	13,639	13,639
Future Finance Charges	(3,625)	(4,963)	(4,963)
	49,212	43,742	43,742
Represented by:			
Finance lease liability - Current	21,548	31,023	31,023
Finance lease liability - Non current	27,664	12,719	12,719
	49,212	43,742	43,742

15. Funds Held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	17,534	-	-
	17,534	-	-

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

16. 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 (Catholic Diocese of Christchurch) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School 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 School 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".

Under an agency agreement, the School collects funds on behalf of the Proprietor (or vice versa). These include attendance dues payable to the Proprietor. The amounts collected in total were \$nil (2022: \$788). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$nil (2022: \$nil).

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,515	710
<i>Leadership Team</i>		
Remuneration	370,303	363,975
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	373,818	364,685

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee that meet every two months. As well as these regular meetings, including preparation time, the Presiding Member 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 10	0 - 10
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	2023 FTE Number	2022 FTE Number
100 - 110	6.00	4.00
	6.00	4.00

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

18. 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 members, 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:

	2023 Actual \$	2022 Actual \$
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$91,467 (2022:\$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Smartgrass Sports Court	111,467	20,000	91,467
Total	111,467	20,000	91,467

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

21. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	93,510	170,477	124,283
Receivables	194,116	227,006	227,006
Investments - Term Deposits	627,420	390,000	390,000
Total Financial assets measured at amortised cost	915,046	787,483	741,289

Financial liabilities measured at amortised cost

Payables	250,742	231,770	231,770
Finance Leases	49,212	43,742	43,742
Total Financial liabilities measured at amortised Cost	299,954	275,512	275,512

22. Events After Balance Date

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

23. Comparatives

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

24. New Service Provider

St Joseph's School (Papanui) changed financial service provider in 2023 and, due to this change, some prior year figures may not be directly comparable.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST JOSEPH'S PAPANUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of St Joseph's School (Papanui) (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 2023, 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 2023; 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 30th of May 2024. 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 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 for the financial statements

The Board 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 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities arise from section 134 of the Education and Training Act 2020.

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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 school 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 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 is responsible for the other information. The other information comprises the Statement of Responsibility, Presiding Members Report, Members of the Board Listing, Analysis of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

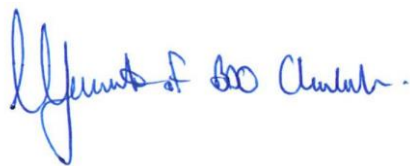
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

The school's Charter/Strategic Plan identifies four strategic goals. These goals are:

1. Students are provided with the knowledge and opportunities to be active members of the Church.
2. Embed the school's vision and virtues so it is a common narrative with all members of the school community.
3. Embed an effective teaching and learning model that reflects the revised curriculum, and best practice that is responsive to the individual learning needs of the child.
4. Deepen our sense of community through effective communication, creating opportunities to connect and grow collective pride.

Throughout the year the Principal reported on the school's success at advancing each of the goals. Notably, the school has made headway in communication of the school's vision and promotion of the school's virtues. The school's brand is now evident in all aspects of school life.

Communication has been a major focus of the school. The Board and Leadership Team undertook a range of activities to ensure that the school community were not only kept informed but had the opportunity to participate in a range of events. These activities included running curriculum evenings and providing parents the ability to provide feedback through surveys and face-to-face meetings. The school continues to enhance its use of its school online application to share students' achievement information, send out notifications and publish the school's newsletter. The school's website has also been updated to ensure that information is easily accessible and accurate.

St Joseph's School continues to work collaboratively with its parish to connect with its community. The parish and school leaders have undertaken to provide parishioners, parents and students with opportunities to connect and participate in parish life. This journey will continue in 2024 as the parish strengthens its brand and moves forward with the rebuilding of a new church.

The school's Board and Leadership Team are committed to providing high-quality learning. In 2023 the Board worked with its proprietor to renovate four old classrooms into a purpose-built learning environment for the Kanuka Team (Year 1-2). Plans were also initiated to renovate two other classroom blocks in the 2024 school year.

St Joseph's School has a talented leadership team that continues to ensure that our learners are provided with the best learning opportunities available. In 2023 the faculty continued their work of enhancing the English programme by entrenching structured literacy throughout the school. This has resulted in improved achievement outcomes across the school. At the end of the year, the faculty moved focus towards developing schoolwide practice in mathematics. This will continue to be an improvement focus for the 2024 school year.

On behalf of the school community, the Board would like to thank the Leadership Team, teachers and support staff for their passion and dedication in providing learners with a first-class Catholic Education. The Board would also like to acknowledge the community for their ongoing support in making St Joseph's School Papanui a great place to learn and work.

Recognition of cultural diversity and commitment to Te Tiriti O Waitangi

At St Joseph's School Papanui, we are also aware that our Catholic Faith has a cultural dimension. This is manifested in the school in a variety of ways e.g. the sign of the cross in Māori, school masses, and the large bilingual content in our Religious Education Curriculum.

We ensure the cultures, languages, well-being, and identities of all students are valued and visible in the life of the school. We value honourable relationships whereby Māori and all other New Zealanders (learners and community) recognise, and understand, that Te Tiriti o Waitangi is a commitment and promise to take the best possible care of each other (Education Council (2017)).

We aim to do this by:

- Strengthening our understanding of Te Tiriti o Waitangi and how we can honour the articles of Te Tiriti in our planning and teaching experiences.
 - a. Kāwanatanga – Honourable Governance
 - b. Rangatiratanga – Agency
 - c. Ōritetanga – Equity
- Developing culturally responsive practices, and curriculum, that reflect Aotearoa, New Zealand's rich cultural diversity and the unique status of tangata whenua.
- Providing learning where the well-being, language, and culture of Māori learners is celebrated and affirmed.
- Strengthening staff knowledge of te reo Māori and tikanga Māori within a Ngai Tahu context.
- Promoting the regular use of te reo and tikanga Māori in our learning communities.
- Giving children the opportunity to participate and perform in the school's kapa haka group

The board and staff consult triennially with members of our Māori community. We have developed a common understanding of the unique position of Māori in Aotearoa, New Zealand society. In doing so we have promoted the value of te reo and tikanga Māori with all learners. We monitor the progress and achievement of all Māori learners – ensuring equitable outcomes for Māori learners.

When a parent of a full-time learner requests that their child/ren be provided with instruction in te reo Māori, the Principal on behalf of the board will take all reasonable steps and:

- Discuss with the parents the ways the school currently involves te reo and tikānga Māori in school life and programmes;
- Discuss with parents the possibility of the learner having access to te reo Māori at home;
- Explore how other schools in the Kāhui Ako could support the school, learner, and whānau.

We also celebrate and value a variety of cultures by recognizing cultural differences as appropriate, for example,

- integration of cultural perspectives throughout unit studies across all levels
- convening parent support groups and meetings
- accessing cultural advisors, cultural dance/food festivals
- classroom programmes incorporating different greetings

- celebrating school liturgies and Masses to recognize our cultural difference

Equal Opportunity Employer

Good employer principles are used when managing all employee issues. Processes were undertaken to gather and monitor staff well-being. This included termly meetings to collectively review aspects of school operations and refine the Team Expectations.

During the year the board appointed the Principal as EEO officer. The Board of Trustees demonstrated its commitment to equal opportunities in all aspects of employment including recruiting, training, promotion and conditions of service:

- The school maintains an EEO database
- Employment processes are in place that attract people with diverse talent
- Employment processes are in place that ensure the individuals employed by the school are most suited to the position in terms of skill, experience, qualifications and attitude.
- Personnel practices are fair and free of any bias

Kiwisport

Kiwisport is a Government funding initiative that supports students' participation in organized sports. In 2023, the school received Kiwisport funding of \$3179.07 (excluding GST). Although all children are provided the opportunity to participate in some form of sport, the Kiwisport funding covered a range of sport-related costs. These costs included:

- Canterbury Sport Association fees
- North Zone Sport Association fees
- Leading the Zone Athletics event
- Sports equipment purchases
- Transport to zone sports events
- Sports venue hire
- Junior School sport lessons
- Subsidizing swimming lessons

Evaluation of Progress and Achievement

An analysis of target group achievement indicates the school successfully moved the proportion of children from working towards expectation to working at expectation by 35% for Writing, 17% for Reading and 12% for Mathematics.

Positive movement in Writing and Reading can be attributed to the ongoing work the school has undertaken to embed a structured literacy approach across the school. The structured literacy approach used in Writing and Reading ensures that students develop a solid foundation in English.

Overall student achievement data confirms that 83% of students are achieving at or above expectation in Writing, and 86% of students are achieving at or above expectation in Reading. School leadership has their sights firmly focused on continuing to improve student performance in these areas to achieve the 90% achievement threshold set by the school's board. Key to improving

overall levels of English across the school is the consistent implementation of The Code and Writing Revolution programme across the school. Much of this was driven by the Curriculum Team. Teaching teams have also been focused on analysing the needs of learners and providing a differentiated learning programme that caters for the diverse needs of learners. The ability to effectively deliver a differentiated learning programme has been dependent on teams' ability to work collaboratively. The support of our Learning Support Team has also been key in not only supporting teachers within the classroom context but also providing children with specialists in Literacy and English as a Second Language support. In 2024, the focus will be on entrenching the structured literacy approach throughout the school.

Overall, student achievement data confirms that 86% of students achieve at or above expectation in Mathematics. The Board have also set a 90% achievement threshold for this core subject. To achieve this strategic aim, the school is participating in The Learner First Mathematics professional development programme. The Board has set aside funding to continue to train all teachers in The Learner First approach and purchase learning resources that complement the programme.

Nathan Bradley

Nathan Bradley
Presiding Member

A handwritten signature in black ink, appearing to read 'A. Richards', written in a cursive style.

Aaron Richards
Principal

2023 Analysis of Variance

WRITING

Strategic Goal: Entrench an effective teaching and learning model of writing based on sound research and best practices that are responsive to the needs of individual children.

Annual Target: To accelerate the progress of all learners not performing at expectation in Writing. Acceleration is the progression of more than one academic year within 12 months. Of the 55 ākonga currently not performing at expectation, 27 will be working at expectation at the end of the year.

Key improvement strategies:

- Establishment of a Curriculum Team to drive improvement across the school
- Consistently implement The Code and The Writing Revolution throughout the school
- Enhance teachers' capability to provide deliberate acts of teaching that target identified needs
- Review the school's Writing expectations to ensure that they are consistent with the revised Curriculum
- Organise structured whole-school moderation sessions
- Use digital technologies to provide an authentic and purposeful context
- Focused collaborative team meetings every fortnight based on target learners
- The writing programme is contextualised and linked across the curriculum
- Teacher inquiry focuses on improving the writing of target learners

Outcomes:

Kahikatea (59% improvement)

- Year 3: All six target learners achieved the target by the end of the year.
- Year 4: 9 out of 10 target learners achieved the target by the end of the year.

Matai (17% improvement)

- Year 5: 3 out of 8 target learners achieved the target by the end of the year.
- Year 6: all 10 target learners continue working towards the expectation.

Totara (29% improvement)

- Year 7: all 9 target learners continue working towards the expectation.
- Year 8: 6 out of 12 target learners achieved the target by the end of the year.

Reading

Strategic Goal: Support the development of an effective teaching and learning model based on sound research and best practice that is responsive to the child's individual learning needs.

Annual Target: To accelerate the progress of all learners not performing at expectation in Reading. Acceleration is the progression of more than one academic year within 12 months. Of the 31 akonga currently not performing at expectation, 10 will be working at expectation at the end of the year.

Key improvement strategies:

- Provide teachers with Structured Literacy PLD
- Provide a Reading Recovery programme for targeted learners
- Focused collaborative team meetings every fortnight based on target learners
- Establishment of a Curriculum Team to drive improvement across the school
- Review the school's reading expectations to ensure they are consistent with the revised curriculum
- Teacher inquiry focuses on improving the reading of target learners
- Focused collaborative team meetings every fortnight based on target learners

Outcomes:

Kahikatea (20% improvement)

- Year 3: all 4 target learners continue working towards the expectation.
- Year 4: 2 out of 4 target learners achieved the target by the end of the year.

Matai (18% improvement)

- Year 5: 2 out of 7 target learners achieved the target by the end of the year.
- Year 6: all 2 target learners continue working towards the expectation.

Totara (14% improvement)

- Year 7: all 8 target learners continue working towards the expectation.
- Year 8: 2 out of 6 target learners achieved the target by the end of the year.

MATHEMATICS

Strategic Goal: Support the development of an effective teaching and learning model based on sound research and best practice that is responsive to the child's individual learning needs.

Annual Target: To accelerate the progress of all learners not performing at expectation in Mathematics. Acceleration is the progression of more than one academic year within 12 months. Of the 34 ākonga currently not performing at expectation, 11 will be working at expectation at the end of the year.

Key improvement strategies:

- Purchase Numicon resources
- Provide teachers with Numicon training
- ESOL children learn Mathematics concepts using an Acceleration approach with the ESOL teacher.
- Purchase additional mathematical equipment
- Review the school's Mathematics expectations in line with the revised curriculum
- Teacher inquiry focuses on improving the mathematics of target learners
- Focused collaborative team meetings every fortnight based on target learners
- Provide teachers with an opportunity to become familiar with the revised mathematics curriculum

Outcomes:

Kahikatea (0% improvement)

- Year 3: all 3 target learners continue to work towards expectation.
- Year 4: the 1 target learner continues to work towards expectation.

Matai (13% improvement)

- Year 5: 3 out of 8 target learners achieved the target by the end of the year.
- Year 6: all 8 target learners continue to work towards the expectation.

Totara (24% improvement)

- Year 7: 1 of the 5 target learners achieved the target by the end of the year.
- Year 8: 3 of the 9 target learners achieved the target by the end of the year.