

SAINT PAUL'S CATHOLIC SCHOOL
RICHMOND

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"You must shine among them like stars lighting up the sky" Saint Paul - Philippians 2:15

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1627

Principal: Maureen Phillips

School Address: 63 Salisbury Road, Richmond, 7020, New Zealand

School Postal Address: PO Box 3402, Richmond, 7022

School Phone: 03 544 2243

School Email: office@stpauls-richmond.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

INT PAULS CATHOLIC SCHOOL (RICHMOND)

Annual Financial Statements - For the year ended 31 December 2024

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Saint Pauls Catholic School (Richmond)

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

LESTER BENNS

Full Name of Presiding Member

Mareen Anne Phillips

Full Name of Principal



Signature of Presiding Member



Signature of Principal

7 July 2025

Date:

7 July 2025

Date:

Saint Pauls Catholic School (Richmond)

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Lester Binns	Presiding Member	Elected	Sep 2025
Maureen Phillips	Principal	ex Officio	
Rob O'Grady	Parent Representative	Elected	Sept 2025
Jonathon Deans	Parent Representative	Elected	Sep 2025
Cindy Ward	Parent Representative	Elected	Sep 2025
Mic Wan	Parent Representative	Elected	Sep 2025
Karla Biggs	Parent Representative	Elected	Sep 2025
Cicilla Wardhana	Proprietors Representative	Appointed	
Maria McTague	Staff Representative	Appointed	May 2025

Saint Pauls Catholic School (Richmond)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,577,388	679,542	2,345,961
Locally Raised Funds	3	199,849	69,496	155,634
Use of Proprietor's Land and Buildings		483,648	-	177,390
Interest		18,581	9,000	9,179
Total Revenue		3,279,466	758,038	2,688,164
Expense				
Locally Raised Funds	3	66,440	33,215	61,476
Learning Resources	4	2,329,556	365,689	2,075,102
Administration	5	213,526	193,758	167,892
Interest		5,416	-	2,984
Property	6	682,852	150,812	309,052
Total Expense		3,297,790	743,474	2,616,506
Net (Deficit)/Surplus for the year		(18,324)	14,564	71,658
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(18,324)	14,564	71,658

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

Saint Pauls Catholic School (Richmond)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		456,581	456,581	294,596
Total comprehensive revenue and expense for the year		(18,324)	14,564	71,658
Contribution - Furniture and Equipment Grant		78,992	-	62,264
Contribution - Te Mana Tūhono		-	-	28,063
Equity at 31 December		517,249	471,145	456,581
Accumulated comprehensive revenue and expense		517,249	471,145	456,581
Equity at 31 December		517,249	471,145	456,581

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.

Saint Pauls Catholic School (Richmond)

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	187,602	369,286	307,718
Accounts Receivable	8	236,541	190,586	190,586
GST Receivable		373	11,828	11,828
Prepayments		6,191	25,005	25,005
Investments	9	205,325	-	-
		636,032	596,705	535,137
Current Liabilities				
Accounts Payable	11	232,635	197,974	197,974
Revenue Received in Advance	12	7,535	25,132	25,132
Provision for Cyclical Maintenance	13	84,943	67,000	32,084
Finance Lease Liability	14	19,305	17,460	17,460
		344,418	307,566	272,650
Working Capital Surplus		291,614	289,139	262,487
Non-current Assets				
Property, Plant and Equipment	10	297,254	204,326	237,326
		297,254	204,326	237,326
Non-current Liabilities				
Provision for Cyclical Maintenance	13	33,495	11,088	32,000
Finance Lease Liability	14	38,124	11,232	11,232
		71,619	22,320	43,232
Net Assets		517,249	471,145	456,581
Equity		517,249	471,145	456,581

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

Saint Pauls Catholic School (Richmond)

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		798,018	687,624	680,006
Locally Raised Funds		157,816	69,496	148,104
International Students		12,113	-	29,478
Goods and Services Tax (net)		11,455	-	(8,245)
Payments to Employees		(540,977)	(383,647)	(418,222)
Payments to Suppliers		(360,993)	(320,905)	(346,122)
Interest Paid		(5,416)	-	(2,984)
Interest Received		16,020	9,000	9,179
Net cash from Operating Activities		88,036	61,568	91,194
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(67,677)	-	(64,655)
Purchase of Investments		(205,325)	-	-
Net cash (to) Investing Activities		(273,002)	-	(64,655)
Cash flows from Financing Activities				
Furniture and Equipment Grant		78,992	-	62,264
Finance Lease Payments		(14,142)	-	(13,370)
Net cash from Financing Activities		64,850	-	48,894
Net (decrease)/increase in cash and cash equivalents		(120,116)	61,568	75,433
Cash and cash equivalents at the beginning of the year	7	307,718	307,718	232,285
Cash and cash equivalents at the end of the year	7	187,602	369,286	307,718

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.

Saint Pauls Catholic School (Richmond)

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Saint Pauls Catholic School (Richmond) (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 2024 to 31 December 2024 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 \$33 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 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 19b.

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. 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	10–75 years
Furniture and Equipment	7–10 years
Information and Communication Technology	4–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



1.9. Impairment of property, plant and equipment

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.

1.10. 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.

1.11. 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.

1.12. 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.

1.13. 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 interior and exterior 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.

1.14. 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease 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.

1.15. 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.

1.16. Budget Figures

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

1.17. 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Other Government Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
758,635	679,542	680,654
1,782,784	-	1,650,690
35,969	-	14,617
2,577,388	679,542	2,345,961

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue
International Student Fees

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
56,933	33,000	37,362
64,299	21,496	51,621
10,337	5,000	5,922
25,877	10,000	42,464
10,725	-	8,352
31,678	-	9,913
199,849	69,496	155,634

Expenses

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
Other Locally Raised Funds Expenditure
International Student - Other Expenses

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
58,151	23,223	53,493
4,696	4,992	7,620
1,710	-	-
-	5,000	-
1,883	-	363
66,440	33,215	61,476
133,409	36,281	94,158

Surplus for the year Locally raised funds

4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Other Learning Resources
Staff Development
Depreciation

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
85,974	58,836	53,989
7,927	6,996	9,246
2,162,251	234,565	1,949,782
1,447	3,492	1,385
15,644	28,800	19,789
56,313	33,000	40,911
2,329,556	365,689	2,075,102

5. Administration

Audit Fees
Board Fees and Expenses
Operating Leases
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
9,017	5,400	4,775
11,311	11,504	10,573
1,755	22,404	2,004
45,520	26,000	24,295
136,536	117,000	115,538
2,917	4,400	3,431
6,470	7,050	7,276
213,526	193,758	167,892



6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	57,258	55,008	45,093
Cyclical Maintenance	16,542	14,004	6,917
Adjustment to the Provision- Other Adjustments	37,812	-	(2,651)
Heat, Light and Water	18,389	17,004	15,728
Rates	8,803	8,100	8,085
Repairs and Maintenance	22,680	11,096	13,542
Use of Land and Buildings	483,648	-	177,390
Other Property Expenses	17,162	21,600	30,130
Employee Benefits - Salaries	20,558	24,000	14,818
	<u>682,852</u>	<u>150,812</u>	<u>309,052</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	187,602	369,286	307,718
Cash and Cash Equivalents for Statement of Cash Flows	<u>187,602</u>	<u>369,286</u>	<u>307,718</u>

Of the \$187,602 Cash and Cash Equivalents, \$4,713 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.

Of the \$187,602 Cash and Cash Equivalents, \$2,822 of Other Revenue in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	36,307	24,034	24,034
Receivables from the Ministry of Education	9,723	10,690	10,690
Interest Receivable	2,561	-	-
Banking Staffing Underuse	-	8,082	8,082
Teacher Salaries Grant Receivable	187,950	147,780	147,780
	<u>236,541</u>	<u>190,586</u>	<u>190,586</u>
Receivables from Exchange Transactions	38,868	24,034	24,034
Receivables from Non-Exchange Transactions	197,673	166,552	166,552
	<u>236,541</u>	<u>190,586</u>	<u>190,586</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	205,325	-	-
Total Investments	<u>205,325</u>	<u>-</u>	<u>-</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	40,505	1,060	-	-	(4,921)	36,644
Furniture and Equipment	87,951	38,035	-	-	(17,071)	108,915
Information and Communication Technology	37,511	24,761	-	-	(13,164)	49,108
Leased Assets	28,475	58,385	(9,821)	-	(20,337)	56,702
Library Resources	4,606	1,954	-	-	(820)	5,740
Work in Progress	38,278	1,867	-	-	-	40,145
Balance at 31 December 2024	237,326	126,062	(9,821)	-	(56,313)	297,254

The net carrying value of equipment held under a finance lease is \$56,702 (2023: \$28,475)

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.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	61,803	(25,159)	36,644	61,803	(21,298)	40,505
Furniture and Equipment	348,199	(239,284)	108,915	309,104	(221,153)	87,951
Information and Communication Technology	131,705	(82,597)	49,108	123,247	(85,736)	37,511
Leased Assets	80,200	(23,498)	56,702	60,137	(31,662)	28,475
Library Resources	36,807	(31,067)	5,740	34,853	(30,247)	4,606
Work in Progress	40,145	-	40,145	38,278	-	38,278
Balance at 31 December	698,859	(401,605)	297,254	627,422	(390,096)	237,326

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	19,937	19,090	19,090
Accruals	8,867	10,807	10,807
Employee Entitlements - Salaries	197,481	163,466	163,466
Employee Entitlements - Leave Accrual	6,350	4,611	4,611
	232,635	197,974	197,974
Payables for Exchange Transactions	232,635	197,974	197,974
	232,635	197,974	197,974

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	4,713	4,663	4,663
International Student Fees in Advance	-	19,565	19,565
Other Revenue in Advance	2,822	904	904
	7,535	25,132	25,132

13. Provision for Cyclical Maintenance

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
Provision at the Start of the Year	64,084	64,084	59,818
Increase to the Provision During the Year	16,542	14,004	6,917
Other Adjustments	37,812	-	(2,651)
Provision at the End of the Year	118,438	78,088	64,084
Cyclical Maintenance - Current	84,943	67,000	32,084
Cyclical Maintenance - Non current	33,495	11,088	32,000
	118,438	78,088	64,084

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, including a painting quote.

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:

	2024	2024 Budget (Unaudited)	2023
	Actual		Actual
	\$	\$	\$
No Later than One Year	24,178	19,288	19,288
Later than One Year	43,930	11,823	11,823
Future Finance Charges	(10,679)	(2,419)	(2,419)
	57,429	28,692	28,692
Represented by:			
Finance lease liability - Current	19,305	17,460	17,460
Finance lease liability - Non current	38,124	11,232	11,232
	57,429	28,692	28,692

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 (Roman Catholic Archbishop of the Archdiocese of Wellington) 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".



16. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal and Acting Principal.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,130	2,870
<i>Leadership Team</i>		
Remuneration	415,067	186,950
Full-time equivalent members	3.00	1.25
Total key management personnel remuneration	<u>418,197</u>	<u>189,820</u>

There are eight members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 0	0 - 0
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	2024 FTE Number	2023 FTE Number
100 - 110	2.00	2.00
120 - 130	2.00	1.00
	<u>4.00</u>	<u>3.00</u>

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 board members, committee members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable was as follows:

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.



19. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	187,602	369,286	307,718
Receivables	236,541	190,586	190,586
Investments - Term Deposits	205,325	-	-
Total Financial assets measured at amortised cost	<u>629,468</u>	<u>559,872</u>	<u>498,304</u>

Financial liabilities measured at amortised cost

Payables	232,635	197,974	197,974
Finance Leases	57,429	28,692	28,692
Total Financial liabilities measured at amortised Cost	<u>290,064</u>	<u>226,666</u>	<u>226,666</u>

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.

INDEPENDENT AUDITOR'S REPORT

To the readers of Saint Paul's School's financial statements for the year ended 31 December 2024

The Auditor-General is the auditor of Saint Paul's School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, 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 2024, 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:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 7 July 2025. 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 information included in the Members of the Board report, Kiwisport Report, Analysis of Variance Report, Report on how the school has given effect to Te Tiriti o Waitangi and the Good Employer Policy Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *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.



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>The board recognises their responsibility in providing and maintaining:</p> <ul style="list-style-type: none"> • a safe work environment where risks to health and safety are minimised or eliminated • safe plant and structures • safe systems of work. <p>The board ensures that systems are in place for:</p> <ul style="list-style-type: none"> • safe use, handling, and storage of plant, substances, and structures • welfare support for workers • training and supervision to minimise health and safety risks • monitoring worker health and workplace conditions. <p>We fulfil our primary duty of care in these areas, and have policies and procedures that support safe practice in each area.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Saint Paul's Catholic School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination. <p>Our EEO programme includes:</p> <ul style="list-style-type: none"> • a policy statement and establishing objectives • consultation with staff to hear any concerns • creating an employee database (with informed consent for any EEO data collected) • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes. <p>Saint Paul's Catholic School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Saint Paul's Catholic School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. Staff are expected to uphold the special character of the school and demonstrate a strong commitment and practice of the Catholic faith.</p> <p>As a school we uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</p> <p>Our appointment process meets the requirements of the Children's Act 2014.</p>

	<p>The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.</p> <p>The appointment process for special character tagged positions determines acceptability before considering the applicant's overall suitability for the position.</p> <p>We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>We do this by:</p> <ul style="list-style-type: none"> • working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori • taking reasonable steps to make instruction available in tikanga Māori and te reo Māori • achieving equitable outcomes for Māori students • providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori. <p>Saint Paul's Catholic School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.</p> <p>Partnership</p> <p>Saint Paul's Catholic School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.</p> <p>We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. The key guiding document is 'Ngā Kawatau' which overviews the aspirations of the eight local Iwi.</p> <p>Protection</p> <p>Saint Paul's Catholic School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school. We actively engage with Ka Hikitia.</p> <p>We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.</p> <p>We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts .</p> <p>Participation</p> <p>Saint Paul's Catholic School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.</p> <p>Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation</p>

	of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori.
How have you enhanced the abilities of individual employees?	<p>Saint Paul's promotes high levels of staff performance through:</p> <ul style="list-style-type: none"> • performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees) • acknowledgement of staff achievements • salary units and classroom release time
How are you recognising the employment requirements of women?	<p>Saint Paul's Catholic School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination • providing work opportunities that provide for mothers seeking part time work while the support young children
How are you recognising the employment requirements of persons with disabilities?	<p>Saint Paul's Catholic School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination • providing permanent employment for a part time staff member who requires support due to disability

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?		✓

Giving Effect to Te Tiriti

Te Tiriti o Waitangi

Saint Paul's Catholic School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori. Guiding documents are evaluated against the aspirations of local Iwi as outlined in their guiding document Ngā Kawatau
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori with school planning documentation requiring planning to meet this aspiration
- achieving [equitable outcomes](#) for Māori students by ensuring the school pedagogy recognises culturally responsive teaching and learning practices that derive from research into how best to support tamariki Māori and their whānau
- providing opportunities for all learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Saint Paul's Catholic School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Saint Paul's Catholic School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori. The aspirations of local Iwi as outlined in their guiding document Ngā Kawatau are central to discussions for ongoing improvement in practice.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori.

Protection

Saint Paul's Catholic School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the

everyday life of our school. We actively engage with [Ka Hikitia Ka Hāpaitia](#) and Ngā Kawatau.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori through regular PLD. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts.

Participation

Saint Paul's Catholic School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori.



Saint Paul's Catholic School (1627)

2025 Statement of Variance: Progress Against 2024 Targets

School Name	Saint Paul's School	School Number	1627
Strategic Aims <i>As per the strategic plan</i>	<p>Goal One: Mātauranga Māori - Equip our students as biculturally capable and confident learners who are prepared to contribute to Aotearoa/New Zealand's future</p> <p>Goal Two: Agency - Embed a culture of agency across the school, fostering in students the capability to positively influence their own life and the world around them.</p> <p>Goal Three: Our Community - Strengthen genuine partnerships with our whānau and community that will improve learner outcomes</p> <p>Goal Four: Living Our Faith - Provide learning opportunities for our students to experience what it is to actively live their faith</p>		

Annual Target for Writing:
Accelerating learning for students not achieving at the expected level

Summary of Actions

Action 1

Review consistency across school in implementation of Ideal Structured Literacy Programme - Years 1-8

Action 2

Additional Literacy Support in Years 1- 6 (Steps / Ideal / Better Start Literacy Approach (BSLA)

Action 3

Provide mentoring of teachers in Structured Literacy

Action 4

Termly tracking of priority learners using Target Action Planning Doc

Action 5

Action plan developed in response to data

Outcomes in Writing for Target Group

Years 1 & 2 Writing:

At the start of 2024, 2 girls and 6 boys were working towards curriculum expectations.

At the end of 2024, 2 girls and 5 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are no children who identify as Māori and none who identify as Pasifika

At the end of 2024, 0 girls and 1 boy are now working at curriculum expectations. No Māori or Pasifika working towards.

Years 3 & 4 Writing:

At the start of 2024, 10 girls and 10 boys were working towards curriculum expectations.

At the end of 2024, 5 girls and 7 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 2 children who identify as Māori (0 girls and 2 boys) and 0 as Pasifika

At the end of 2024, 5 girls and 3 boys are now working at curriculum expectations. Māori 1 (0 girls and 1 boys) and 0 as Pasifika

Years 5 & 6 Writing:

At the start of 2024, 6 girls and 13 boys were working towards curriculum expectations.

At the end of 2024, 5 girls and 11 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 2 children who identify as Māori (1 girl and 1 boy) and 0 as Pasifika

Years 7 & 8 Writing:

At the start of 2024, 5 girls and 11 boys were working towards curriculum expectations.

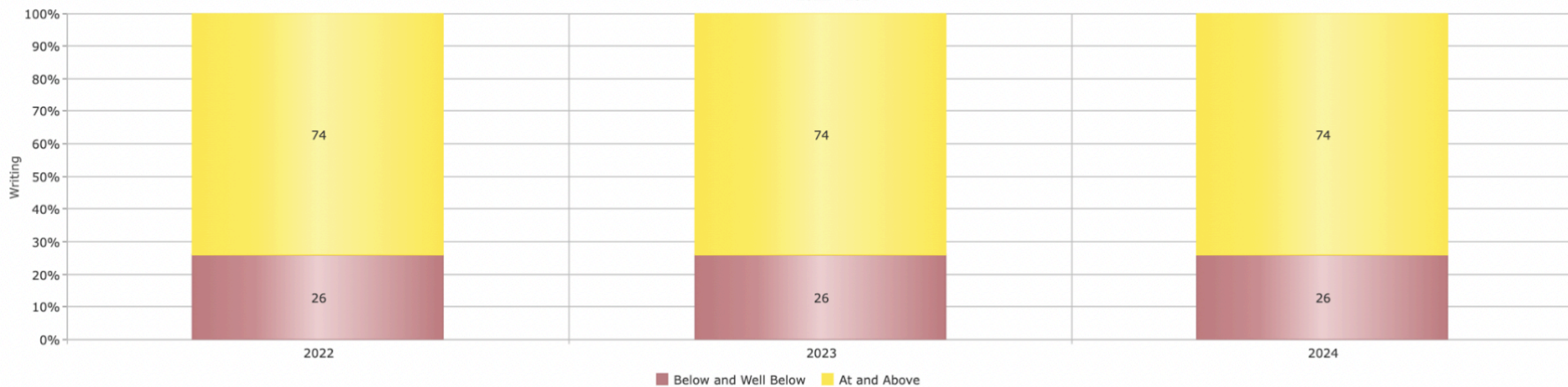
At the end of 2024, 5 girls and 11 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 2 children who identify as Māori (1 girl and 1 boy) and 1 as Pasifika (boy)

Outcomes in Writing for Whole School

All Students Achievement Writing 2022 - 2024

	2022	2023	2024
% At and Above	74	74	74
% Below and Well Below	26	26	26

Writing Achievement 2022 - 2024 2022 - 2024



	Below		At		Above		Total
	No	%	No	%	No	%	No
Y2	<u>9</u>	32%	<u>19</u>	68%			<u>28</u>
Y3	<u>9</u>	26%	<u>22</u>	63%	<u>4</u>	11%	<u>35</u>
Y4	<u>6</u>	12%	<u>39</u>	78%	<u>5</u>	10%	<u>50</u>
Y5	<u>12</u>	31%	<u>21</u>	54%	<u>6</u>	15%	<u>39</u>
Y6	<u>11</u>	23%	<u>26</u>	55%	<u>10</u>	21%	<u>47</u>
Y7	<u>23</u>	41%	<u>30</u>	54%	<u>3</u>	5%	<u>56</u>
Y8	<u>10</u>	23%	<u>32</u>	74%	<u>1</u>	2%	<u>43</u>
Total	<u>80</u>	27%	<u>189</u>	63%	<u>29</u>	10%	298

Reasons For the Variance

- Overall the trend in writing achievement is consistent (74%). Use of PaCT data has supported teachers in making consistent decisions about students' achievement in writing. It has also provided a common framework for teachers when moderating writing and making decisions about next steps.
- Continued evaluation through the school's Priority Learner Documentation ensures that priority learners in each group are clearly identified by all teachers. Individualised writing goals leads to focussed and timely feedback' - one small goal at a time with direct feedback on that goal before moving onto the next goal.
- Upskilling of teachers in the structured approach to literacy has led to a more consistent approach in support of learners with dyslexia
- Daily teaching of IDEAL spelling across Years 3-8 has lead to a more specific and systematic approach across the levels, supporting writing
- Years 7 & 8 approach to writing based on Jane Consedine: "The Write Stuff".
- Overall more effective evaluation of writing across the levels
- Ongoing Internal Evaluation of data at leadership level

Planning For The Year Ahead

- Continued use of PaCT data to strengthen consistency when moderating and making decisions about students' achievement in writing.
- Daily teaching of IDEAL spelling across Years 3-8 with a particular focus on strengthening practice at Years 7 & 8 with a key aim to engage learners in their individual goal setting
- Structured Literacy PLD for staff not yet trained, 7 teachers participating in Cohort 3, further teachers to be trained in Cohort 5 beginning Term 3 2025
- Continued use of school's Priority Learner Documentation to ensure focus on individual progress of learners who are not achieving at the level
- Gathering of data on students who are making a minimum of one year's progress

- Monitoring and tracking of how teachers have adjusted their practice to improve learning outcomes of students in implementing culturally responsive pedagogies in line with the school strategic plan
- Focus on raising levels of student attendance

Annual Target for Reading:

Accelerating learning for students not achieving at the expected level

Summary of Actions

Action 1

Consolidation of Ideal Structured Literacy Programme - Years 1-8

Action 2

Provision of additional Literacy Support in Years 1- 6 (Steps / Ideal / Jane & Jude with structured literacy)

Action 3

Provision of mentoring in Structured Literacy for Years 3-6

Action 4

Termly tracking of priority learners using Target Action Planning Doc

Outcomes in Reading for Target Group

Years 1 & 2 Reading:

At the start of 2024, 3 girls and 4 boys were working towards curriculum expectations.

At the end of 2024, 3 girls and 3 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are no children who identify as Māori and none who identify as Pasifika

At the end of 2024, 0 girls and 1 boy are now working at curriculum expectations. No Māori or Pasifika working towards.

Years 3 & 4 Reading:

At the start of 2024, 11 girls and 14 boys were working towards curriculum expectations.

At the end of 2024, 5 girls and 10 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 1 child who identify as Māori (1 boy) and 0 as Pasifika.

At the end of 2024, 5 girls and 4 boys are now working at curriculum expectations. Māori 1 child (1 boy) and 0 as Pasifika

1 child has left St Paul's

Years 5 & 6 Reading:

At the start of 2024, 4 girls and 9 boys were working towards curriculum expectations.

At the end of 2024, 4 girls and 8 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 2 children who identify as Māori (1 girl and 1 boy) and 0 as Pasifika

Years 7 & 8 Reading:

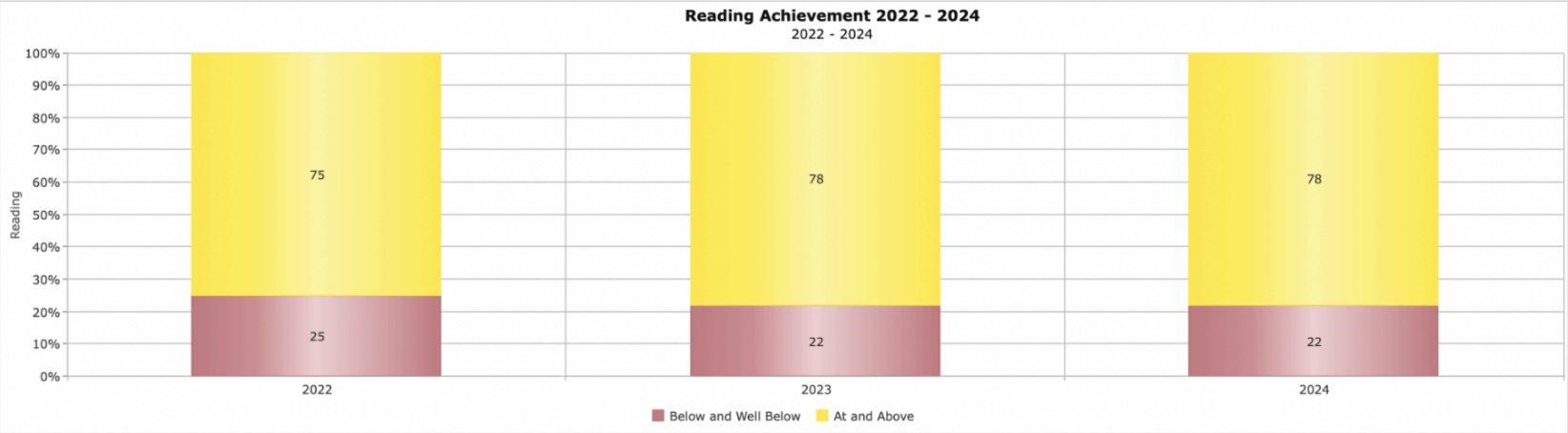
At the start of 2024, 3 girls and 6 boys were working towards curriculum expectations.

At the end of 2024, 3 girls and 3 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 2 children who identify as Māori (1 girl and 1 boy) and 1 as Pasifika (1 boy)

Outcomes in Reading for Whole School

All Students Achievement Reading 2022 - 2024

	2022	2023	2024
% At and Above	75	78	78
% Below and Well Below	25	22	22



	Below		At		Above		Total
	No	%	No	%	No	%	No
Y2	<u>10</u>	36%	<u>12</u>	43%	<u>6</u>	21%	<u>28</u>
Y3	<u>10</u>	29%	<u>19</u>	54%	<u>6</u>	17%	<u>35</u>
Y4	<u>6</u>	12%	<u>34</u>	68%	<u>10</u>	20%	<u>50</u>
Y5	<u>8</u>	20%	<u>23</u>	58%	<u>9</u>	23%	<u>40</u>
Y6	<u>10</u>	21%	<u>24</u>	51%	<u>13</u>	28%	<u>47</u>
Y7	<u>13</u>	23%	<u>30</u>	54%	<u>13</u>	23%	<u>56</u>
Y8	<u>9</u>	21%	<u>29</u>	67%	<u>5</u>	12%	<u>43</u>
Total	<u>66</u>	22%	<u>171</u>	57%	<u>62</u>	21%	299

Reasons For the Variance

- Overall the trend in Reading achievement is consistent in those achieving at or above (78%). Assessment tools across the levels inform next steps (Year 0-2 BSLA, PAT reading yrs 4-8 for comprehension, iDeal IRSR Assessments)
- Continued evaluation through the school's Priority Learner Documentation ensures that priority learners in each group are clearly identified by all teachers. Individualised reading goals lead to focussed and timely feedback' - one small goal at a time with direct feedback on that goal before moving onto the next goal.
- Implementation of Dibels Assessment in Reading to screen and assess need of readers Year 4 - 8
- Upskilling of teachers in the structured approach to literacy has led to a more consistent approach in support of learners with dyslexia
- Daily teaching of IDEAL spelling across Years 3-8 has lead to a more specific and systematic approach across the levels, supporting reading
- Use of Decodables across levels
- In class small group intervention for priority learners. PLD from Julie (Learning Solutions) introducing word wall and TIP charts.
- Overall more effective evaluation of reading across the levels
- Ongoing Internal Evaluation of data at leadership level

Planning For The Year Ahead

- Daily teaching of IDEAL spelling across Years 3-8 with a particular focus on strengthening practice at Years 7 & 8 with a key aim to engage learners in their individual goal setting
- Structured Literacy PLD for staff not yet trained, 7 teachers participating in Cohort 3, further teachers to be trained in Cohort 5 beginning Term 3 2025
- Continued use of school's Priority Learner Documentation to ensure focus on individual progress of learners who are not achieving at the level
- Monitoring and tracking of how teachers have adjusted their practice to improve learning outcomes of students in implementing culturally responsive pedagogies in line with the school strategic plan
- Gathering of data on students who are making a minimum of one year's progress
- Focus on raising levels of attendance through regular revisiting of Priority Learner documentation/evaluation and reviews of

planning.

- Assessment practises have been adapted to ensure that all children transitioning to St Paul's are screened at the beginning of the year using the Dibels Assessment, alongside PAT Reading Comprehension, in order to ensure that all ākonga requiring support are identified early in the year and systems are in place to support the learning of these ākonga.
- In depth analysis of PAT data is completed in teams through the use of the 'PAT Response to Data', this clearly identifies next steps for teaching and learning and influences planning.
- Updating the Assessment Map for Reading, including Dibels Assessments for screening and Intervention teaching and across school use of IRSR (Ideal Reading Skills Record)

Annual Target for Mathematics:

Accelerating learning for students not achieving at the expected level

Summary of Actions

Action 1

Trial new weekly structure for teaching and learning in maths (DMIC problem taught twice weekly. Introduction of Concept map and TIP charts)

Action 2

Termly tracking of priority learners in Maths using Target Action Planning Doc

Action 3

Weekly basic fact testing - untimed to assess students knowledge rather than what they can do under pressure. 1 timed test per term.evaluation each term)

Action 4

PLD with Sarah Thomas (Cognition) and Julie Beattie (Learning Solutions)

Outcomes in Mathematics for Target Group

Years 1 & 2 Mathematics:

At the start of 2024, 2 girls and 1 boy were working towards curriculum expectations.

At the end of 2024, 1 girl and 1 boy continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are no children who identify as Māori and none who identify as Pasifika

At the end of 2024, 1 girl and 0 boys are now working at curriculum expectations. No Māori or Pasifika working towards.

Years 3 & 4 Mathematics:

At the start of 2024, 12 girls and 5 boys were working towards curriculum expectations.

At the end of 2024, 6 girls and 3 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 1 children who identify as Māori (0 girls and 1 boys) and 0 as Pasifika (0 girls and 0 boys)

At the end of 2024, 6 girls and 3 boys are now working at curriculum expectations. Māori 0 (0 girls and 0 boys) and 0 as Pasifika (0 girls and 0 boys)

Years 5 & 6 Mathematics:

At the start of 2024, 6 girls and 8 boys were working towards curriculum expectations.

At the end of 2024, 6 girls and 7 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are

2 children who identify as Māori (1 girl and 1 boy) and 0 as Pasifika

At the end of 2024, 0 girls and 1 boy are now working at curriculum expectations. Māori 0 and 0 as Pasifika

Years 7 & 8 Mathematics:

At the start of 2024, 5 girls and 4 boys were working towards curriculum expectations.

At the end of 2024, 3 girls and 4 boys continue to work towards curriculum expectations. Of those children who continue to work below curriculum expectations there are 1 children who identify as Māori (1 girls and 0 boys) and 1 as Pasifika (0 girls and 1 boys)

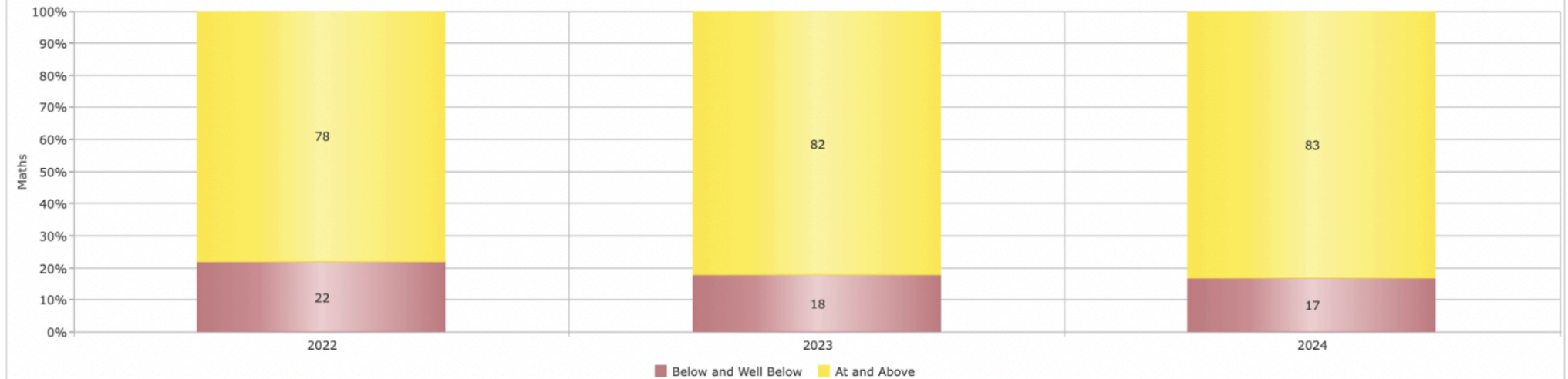
At the end of 2024, 2 girls and 0 boys are now working at curriculum expectations. Māori 0 (0 girls and 0 boys) and 0 as Pasifika (0 girls and 0 boys)

Outcomes in Mathematics for Whole School

All Students Achievement Maths 2022 - 2024

	2022	2023	2024
% At and Above	78	82	83
% Below and Well Below	22	18	17

Maths Achievement 2022 - 2024 2022 - 2024



	Below		At		Above		Total
	No	%	No	%	No	%	No
Y2	<u>4</u>	14%	<u>20</u>	71%	<u>4</u>	14%	<u>28</u>
Y3	<u>4</u>	11%	<u>26</u>	74%	<u>5</u>	14%	<u>35</u>
Y4	<u>6</u>	12%	<u>38</u>	76%	<u>6</u>	12%	<u>50</u>
Y5	<u>7</u>	18%	<u>23</u>	59%	<u>9</u>	23%	<u>39</u>
Y6	<u>13</u>	28%	<u>21</u>	45%	<u>13</u>	28%	<u>47</u>
Y7	<u>13</u>	23%	<u>29</u>	52%	<u>14</u>	25%	<u>56</u>
Y8	<u>4</u>	9%	<u>31</u>	72%	<u>8</u>	19%	<u>43</u>
Total	<u>51</u>	17%	<u>188</u>	63%	<u>59</u>	20%	298

Reasons For the Variance

- Overall the trend in Mathematics achievement is slightly improved with a 1% increase in those achieving at or above (83%). Assessment tools across the levels inform next steps (Yrs 4-8: Weekly Basic Facts test weekly, PAT Maths Test (Adaptive) yrs 4-8, Regular assessment in class against specified Progress Steps)
- Explicit teaching in Mathematics taught 1hr a day.
- Continued evaluation through the school's Priority Learner Documentation ensures that priority learners in each group are clearly identified by all teachers. Individualised goals in Mathematics lead to focussed and timely feedback' - one small goal at a time with direct feedback on that goal before moving onto the next goal.
- Overall more effective evaluation of Mathematics across the levels
- Ongoing Internal Evaluation of Mathematics data at leadership level

Planning For The Year Ahead

- Continued use of data to strengthen consistency when moderating and making decisions about students' achievement in Mathematics.
- Continued use of school's Priority Learner Documentation to ensure focus on individual progress of learners who are not achieving at the level
- Continued PLD with Sarah Thomas (Cognition)
- Mathematics PLD for all teachers to support the implementation of the updated Mathematics and Statistics Curriculum, 2 days scheduled for 2025
- Implementation of new planning template in line with the new curriculum, clearly identifying the Progress steps for kaiako.
- Monitoring and tracking of how teachers have adjusted their practice to improve learning outcomes of students in implementing culturally responsive pedagogies in line with the school strategic plan
- Gather data on students who are making a minimum of one year's progress, ind depth analysis of Term 1 2024 PAT Data v Term 1 2024 PAT Data
- Focus on raising levels of attendance

Variance Discussion in Response to Significant Roll Increase

When inquiring into the data, there was a notable variance in achievement between students who were current students of the school and those who had transitioned into the school. A high percentage of the students who transitioned in from other schools were at Intermediate level. The following data and analysis will support the school in their ongoing inquiry as to how we can best support these students through transition and towards success as learners.

Further Reasons For the Variance

- The school had roll growth in 2024, leading to an unusually large intake of pupils at Year 7/8.
- This cohort were identified as having a significant number of pupils not at expected level at intake in February
- Reading: of the 31 pupils who began at Yr 7/8, 12/31 of these pupils are Working Towards at the end of the year for reading - 35.5 % compared to the whole school data of 22% working towards. If we removed the 32 Year 7/8 NE pupils that had been at the school for 12 months or less - then whole school data for reading would be 80% at or above for reading in 2024.
- Writing: of the 31 pupils who began at Yr 7/8, 15/31 of these pupils are Working Towards at the end of the year for writing - 48% compared to whole school data of 26% working towards.
- Maths: of the 31 pupils who began at Yr 7/8, 8/31 of these pupils are Working Towards at the end of the year for maths - 26% compared to whole school data of 17% working towards.

	Reading	Writing	Maths
Whole School Data	22% working towards	26% working towards	17% working towards
Cohort Data	35.5% working towards	48% working towards	26% working towards

Planning For Ākonga Transitioning into St Paul's

In response to increasing numbers of ākonga transitioning into St Pauls, the following steps have been taken:

- Transition documentation is collected for all Intermediate pupils via the transition documentation, alongside the Kahui Ako KTAP for ākonga with additional needs. This is collated and informing class placements and informing class teachers and SENCO where appropriate.
- Connect with Leadership team at Waimea Intermediate around process and procedure for Transition and meeting the needs of ākonga.
- Reading: Term 1 (early) screening of all transition pupils with the DIBELS and iRSR to clearly identify reading levels. On entry (if arriving outside of the beginning of the year) screening with DIBELS and iRSR, further diagnostic assessments are then made available to teachers.
- Continue to monitor achievement of the Transition Cohort against the Whole School Data