

ST JOSEPH'S SCHOOL



IN GOD WE LEARN

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

**School Directory**

**Ministry Number:** 3532

**Principal:** Brenna Sugrue

**School Address:** 31 Wilkin Street, Temuka, 7920

**School Phone:** 03 615 8206

**School Email:** [office@stjotemu.school.nz](mailto:office@stjotemu.school.nz)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# ST JOSEPH'S SCHOOL (TEMUKA)

Annual Financial Statements - For the year ended 31 December 2024

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# St Joseph's School (Temuka)

## 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.

Charlotte Bawa

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

22/05/2025

Date:

Brenna Signe

Full Name of Principal

[Signature]

Signature of Principal

22/05/2025.

Date:

# St Joseph's School (Temuka)

## Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Charlotte Bowan	Presiding Member	Elected	Sep 2025
Brenna Sugrue	Principal	ex Officio	
Tania Teahen	Parent Representative	Elected	Sep 2025
Nicola Nimo	Parent Representative	Elected	Sep 2025
Debbie Dick	Parent Representative	Selected	Sep 2025
Jonathon Fitzgerald	Parent Representative	Selected	Feb 2024
David Johnston	Proprietors Representative	Appointed	Sep 2025
Fr Jolly Arackaparambil	Proprietors Representative	Appointed	Sep 2025
Lyndall Brown	Proprietors Representative	Appointed	Mar 2024
Rusty Sullivan	Proprietors Representative	Appointed	Sep 2025
Leigh McNamara	Staff Representative	Elected	Sep 2025

# St Joseph's School (Temuka)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,147,631	997,740	1,088,086
Locally Raised Funds	3	38,872	36,237	25,760
Use of Proprietor's Land and Buildings		131,223	96,936	96,936
Interest		12,246	3,000	9,318
Gain on Sale of Property, Plant and Equipment		2,676	-	-
<b>Total Revenue</b>		<b>1,332,648</b>	<b>1,133,913</b>	<b>1,220,100</b>
<b>Expense</b>				
Locally Raised Funds	3	11,005	11,150	6,229
Learning Resources	4	990,446	881,777	936,681
Administration	5	76,946	85,621	77,807
Interest		1,497	-	839
Property	6	223,400	181,733	178,575
Loss on Disposal of Property, Plant and Equipment		-	-	28
<b>Total Expense</b>		<b>1,303,294</b>	<b>1,160,281</b>	<b>1,200,159</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>29,354</b>	<b>(26,368)</b>	<b>19,941</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>29,354</b>	<b>(26,368)</b>	<b>19,941</b>

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 (Temuka)

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		253,061	253,061	210,615
Total comprehensive revenue and expense for the year		29,354	(26,368)	19,941
Contribution - Furniture and Equipment Grant		19,857	-	22,505
<b>Equity at 31 December</b>		302,272	226,693	253,061
Accumulated comprehensive revenue and expense		302,272	226,693	253,061
<b>Equity at 31 December</b>		302,272	226,693	253,061

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 (Temuka)

## Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	326,385	219,482	248,850
Accounts Receivable	8	62,552	67,076	67,076
Prepayments		5,915	9,898	9,898
Investments	9	23,339	22,030	22,030
		418,191	318,486	347,854
<b>Current Liabilities</b>				
GST Payable		9,796	9,177	9,177
Accounts Payable	11	84,388	85,310	85,310
Revenue Received in Advance	12	5,767	2,552	2,552
Provision for Cyclical Maintenance	13	35,052	16,966	1,667
Finance Lease Liability	14	6,509	5,493	5,493
		141,512	119,498	104,199
<b>Working Capital Surplus</b>		276,679	198,988	243,655
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	86,074	87,200	84,200
		86,074	87,200	84,200
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	52,112	55,879	71,178
Finance Lease Liability	14	8,369	3,616	3,616
		60,481	59,495	74,794
<b>Net Assets</b>		302,272	226,693	253,061
<b>Equity</b>		302,272	226,693	253,061

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 (Temuka)

## Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		338,521	300,474	335,879
Locally Raised Funds		39,254	36,237	26,615
Goods and Services Tax (net)		619	-	(8,473)
Payments to Employees		(155,862)	(138,314)	(162,213)
Payments to Suppliers		(158,866)	(203,965)	(154,372)
Interest Paid		(1,497)	-	(839)
Interest Received		12,210	3,000	9,150
Net cash from/(to) Operating Activities		74,379	(2,568)	45,747
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(8,605)	(26,800)	(25,503)
Purchase of Investments		(1,309)	-	(759)
Net cash (to) Investing Activities		(9,914)	(26,800)	(26,262)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		19,857	-	22,505
Finance Lease Payments		(6,787)	-	(4,680)
Net cash from Financing Activities		13,070	-	17,825
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>77,535</b>	<b>(29,368)</b>	<b>37,310</b>
Cash and cash equivalents at the beginning of the year	7	248,850	248,850	211,540
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>326,385</b>	<b>219,482</b>	<b>248,850</b>

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 (Temuka)

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

St Joseph's School (Temuka) (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.

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. 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 material.

#### 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:

Building Improvements	20 years
Furniture and Equipment	4-25 years
Information and Communication Technology	4-10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



### **1.10. 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.

### **1.11. 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.

### **1.14. Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, 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.



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

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are 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.

#### **1.16. 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.

#### **1.17. Budget Figures**

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

#### **1.18. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	335,048	300,474	322,018
Teachers' Salaries Grants	809,187	697,266	758,237
Other Government Grants	3,396	-	7,831
	<u>1,147,631</u>	<u>997,740</u>	<u>1,088,086</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	15,102	18,837	6,326
Fees for Extra Curricular Activities	5,326	2,500	4,504
Fundraising and Community Grants	16,873	13,400	12,726
Other Revenue	1,571	1,500	2,204
	<u>38,872</u>	<u>36,237</u>	<u>25,760</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,721	7,200	5,360
Fundraising and Community Grant Costs	1,284	3,950	869
	<u>11,005</u>	<u>11,150</u>	<u>6,229</u>
<i>Surplus for the year Locally raised funds</i>	<u>27,867</u>	<u>25,087</u>	<u>19,531</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	46,972	67,708	39,198
Employee Benefits - Salaries	910,956	778,619	870,798
Other Learning Resources	119	1,650	1,572
Staff Development	7,387	10,000	5,159
Depreciation	25,012	23,800	19,954
	<u>990,446</u>	<u>881,777</u>	<u>936,681</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,755	5,500	5,491
Board Fees and Expenses	4,450	6,750	7,046
Other Administration Expenses	19,583	26,932	21,255
Employee Benefits - Salaries	38,830	41,480	38,866
Insurance	2,064	1,695	2,034
Service Providers, Contractors and Consultancy	3,264	3,264	3,115
	<u>76,946</u>	<u>85,621</u>	<u>77,807</u>



## 6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	31,147	31,300	30,500
Cyclical Maintenance	14,557	12,816	14,605
Adjustment to the Provision- Other Adjustments	(238)	-	-
Heat, Light and Water	14,032	10,000	10,529
Rates	4,200	4,600	3,635
Repairs and Maintenance	9,419	5,450	2,657
Use of Land and Buildings	131,223	96,936	96,936
Other Property Expenses	2,754	5,150	5,967
Employee Benefits - Salaries	16,306	15,481	13,746
	<u>223,400</u>	<u>181,733</u>	<u>178,575</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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	326,385	219,482	248,850
Cash and Cash Equivalents for Statement of Cash Flows	<u>326,385</u>	<u>219,482</u>	<u>248,850</u>

Of the \$326,385 Cash and Cash Equivalents, \$3,827 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 \$326,385 Cash and Cash Equivalents, \$1,940 of Other Revenue in Advance is held by the School, as disclosed in note 12.

## 8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	3,127	3,619	3,619
Interest Receivable	286	250	250
Teacher Salaries Grant Receivable	59,139	63,207	63,207
	<u>62,552</u>	<u>67,076</u>	<u>67,076</u>
Receivables from Exchange Transactions	286	250	250
Receivables from Non-Exchange Transactions	<u>62,266</u>	<u>66,826</u>	<u>66,826</u>
	<u>62,552</u>	<u>67,076</u>	<u>67,076</u>

## 9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	23,339	22,030	22,030
Total Investments	<u>23,339</u>	<u>22,030</u>	<u>22,030</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	14,964	2,639	-	-	(1,074)	16,529
Furniture and Equipment	46,513	1,802	-	-	(8,894)	39,421
Information and Communication Technology	12,561	6,774	-	-	(7,683)	11,652
Leased Assets	6,460	14,878	-	-	(6,799)	14,539
Library Resources	3,702	811	(18)	-	(562)	3,933
<b>Balance at 31 December 2024</b>	<b>84,200</b>	<b>26,904</b>	<b>(18)</b>	<b>-</b>	<b>(25,012)</b>	<b>86,074</b>

The net carrying value of equipment held under a finance lease is \$14,539 (2023: \$6,460)

### 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	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	23,986	(7,457)	16,529	21,347	(6,383)	14,964
Furniture and Equipment	198,580	(159,159)	39,421	196,779	(150,266)	46,513
Information and Communication Technology	46,632	(34,980)	11,652	39,857	(27,296)	12,561
Leased Assets	23,070	(8,531)	14,539	26,637	(20,177)	6,460
Library Resources	19,763	(15,830)	3,933	19,045	(15,343)	3,702
<b>Balance at 31 December</b>	<b>312,031</b>	<b>(225,957)</b>	<b>86,074</b>	<b>303,665</b>	<b>(219,465)</b>	<b>84,200</b>

## 11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	9,515	9,011	9,011
Accruals	7,755	6,156	6,156
Banking Staffing Overuse	4,543	-	-
Employee Entitlements - Salaries	60,804	67,489	67,489
Employee Entitlements - Leave Accrual	1,771	2,654	2,654
	<b>84,388</b>	<b>85,310</b>	<b>85,310</b>
Payables for Exchange Transactions	84,388	85,310	85,310
	<b>84,388</b>	<b>85,310</b>	<b>85,310</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,827	1,721	1,721
Other Revenue in Advance	1,940	831	831
	<b>5,767</b>	<b>2,552</b>	<b>2,552</b>





### 13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	72,845	72,845	58,240
Increase to the Provision During the Year	14,557	12,816	14,605
Use of the Provision During the Year	-	(12,816)	-
Other Adjustments	(238)	-	-
Provision at the End of the Year	87,164	72,845	72,845
Cyclical Maintenance - Current	35,052	16,966	1,667
Cyclical Maintenance - Non current	52,112	55,879	71,178
	87,164	72,845	72,845

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	7,497	6,028	6,028
Later than One Year	8,918	3,875	3,875
Future Finance Charges	(1,537)	(794)	(794)
	14,878	9,109	9,109
Represented by:			
Finance lease liability - Current	6,509	5,493	5,493
Finance lease liability - Non current	8,369	3,616	3,616
	14,878	9,109	9,109

### 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 Bishop 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".



## 16. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,735	4,250
<i>Leadership Team</i>		
Remuneration	247,474	240,360
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	251,209	244,610

There are nine members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has Finance (three members) and Property (two 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	130 -140	120 - 130
Benefits and Other Emoluments	0 -5	0 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 -110	2.00	2.00
110 -120	1.00	-
	3.00	2.00

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

## 17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	326,385	219,482	248,850
Receivables	62,552	67,076	67,076
Investments - Term Deposits	23,339	22,030	22,030
Total Financial assets measured at amortised cost	<u>412,276</u>	<u>308,588</u>	<u>337,956</u>

### Financial liabilities measured at amortised cost

Payables	84,388	85,310	85,310
Finance Leases	14,878	9,109	9,109
Total Financial liabilities measured at amortised Cost	<u>99,266</u>	<u>94,419</u>	<u>94,419</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 JOSEPH'S SCHOOL TEMUKA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Saint Joseph's School Temuka (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit 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 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:

- 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
- 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 22 May 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 arises from the Public Audit Act 2001.

### **Other information**

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.



### **Sam Naylor**

Nexia Audit Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand



# St Joseph's School Temuka

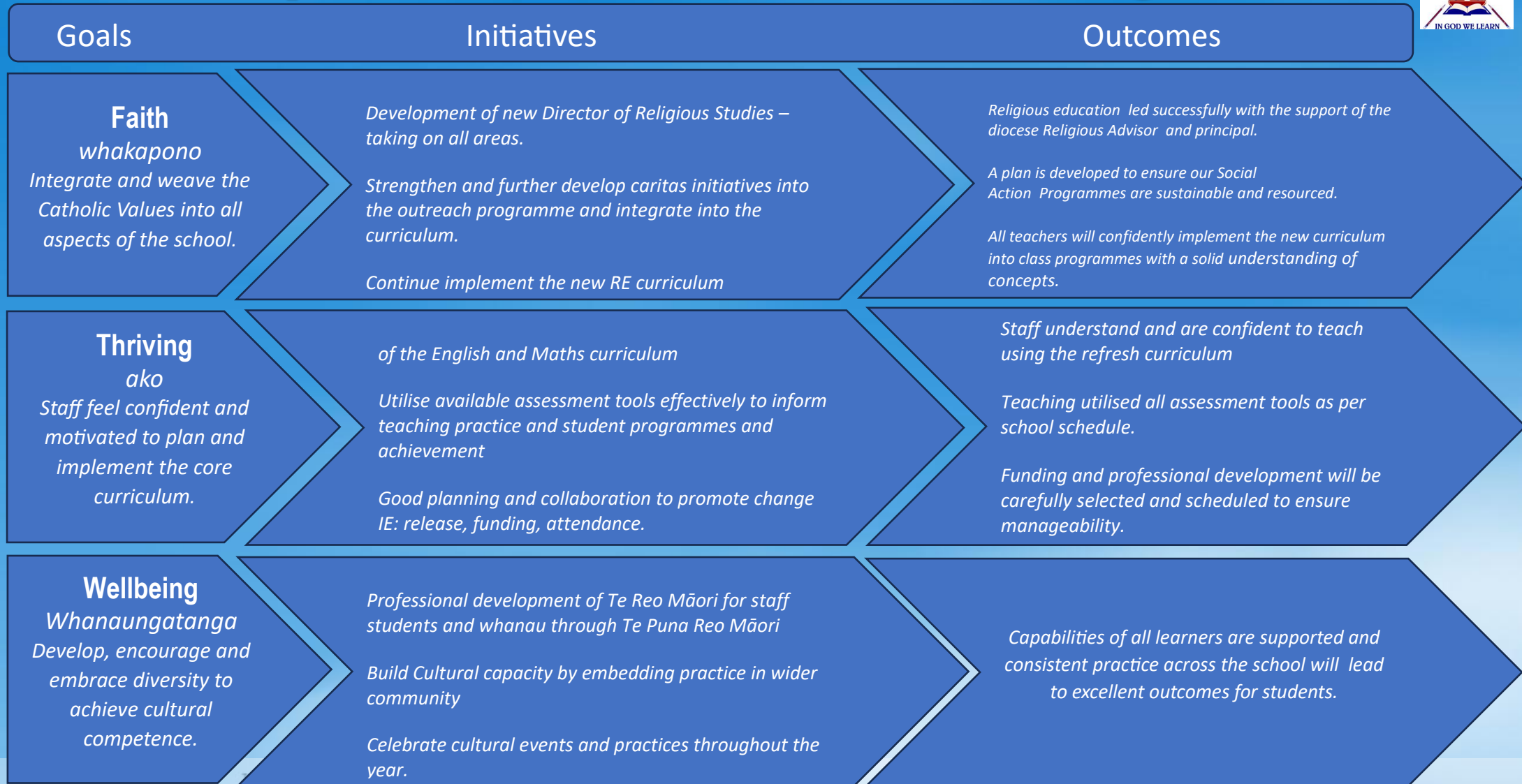
## Strategic Plan 2024-2025

### Annual Plan 2025



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# St Joseph's School Temuka Strategic Plan



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# St Joseph's School Temuka Strategic Plan Roadmap



## St Joseph's School Temuka *In God We Learn*

		2024								
Goals	Initiatives	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4	Success
Integrate and weave the Catholic Values into all aspects of the school.	Development of new Director of Religious Studies - taking on all areas.	Religious Advisors / DRS Meetings/ School Wide Programmes								Religious education led successfully with the support of the diocese Religious Advisor and principal.
	Strengthen and further develop the outreach programme and integrate into curriculum	Develop plan	Implement Outreach Programme							A plan is developed to ensure our Social Action Programmes are sustainable and resourced.
	Implement the new Religious Education curriculum in the classrooms.	Implement RE curriculum into classrooms across the school								All teachers will confidently implement the new curriculum into class programmes with a solid understanding of concepts.
Staff feel confident and motivated to plan and implement the core curriculum.	Implementation of the curriculum refresh	Maths and English								Staff understand and are confident to teach using the refresh curriculum
		Robb Proffitt -White Course								
		COL TOD Days			COL TOD Days	COL TOD Days	COL TOD Days			
	Utilise available assessment tools effectively to inform teaching practice, student programmes and achievement.	Breaking open and implement								Teachers utilise all assessment tools as per the school assessment schedule.
	Good planning to promote change iE: release, funding.	Annual planning and funding				Annual planning and funding				Funding and professional development will be carefully selected and scheduled to ensure manageability.
Develop, encourage, and embrace diversity to achieve cultural competence.	Professional development of Te Reo Māori for staff students and whanau through Te Puna Reo Māori.	Te Puna Reo Māori Programme/implantation into classrooms – Level 1								Capabilities of all learners are supported and consistent practice across the school will lead to excellent outcomes for students.
	Build Cultural capacity by embedding practice in wider community	Whanau Hui				Whanau Hui	Attendance plan implementation			
		Implement Engagement Plan				Implement Engagement Plan				
	Celebrate cultural events and practices throughout the year	Celebration of Language weeks for cultures in the school								
		Kapa Haka Group/ Pacifica Group School wide								

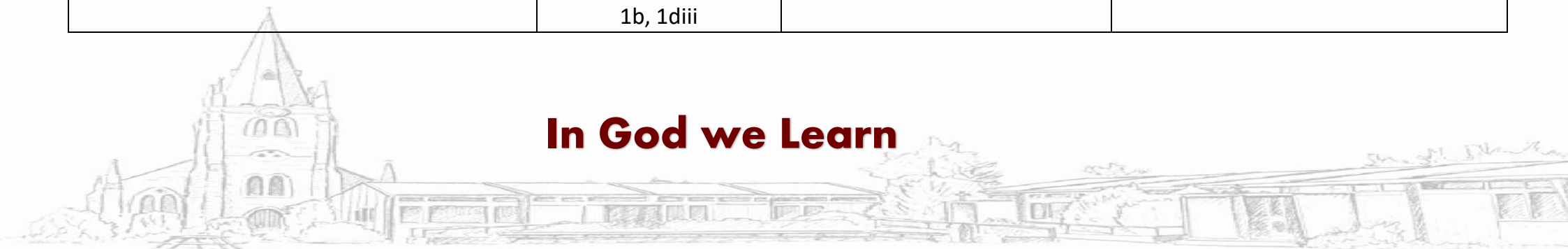
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# Measurement of Strategic Goals

<b>Goal: Integrate and weave the Catholic Values into all aspects of the school.</b>			
<b>Strategies/Initiatives</b>	<b>NELP, Board Objectives</b>	<b>Tools/Measures</b>	<b>What we expect to see/ Outcome</b>
<i>Development of new DRS – taking on all areas.</i>	Objective 3, Priority 6 Board objective 1b1 (including spiritual)	Survey for staff, Appraisal	<i>Religious education led successfully with the support of diocese RA and principal</i>
<i>Strengthen and further develop caritas initiatives into the outreach programme and integrate into the curriculum.</i>	Objective 1, Priority 2 Objective 4, Priority 7 Board objectives B2	Observation, Leadership team/staff judgement	<i>A plan is developed to ensure outreach programmes are sustainable and resourced.</i>
<i>Implement the new RE curriculum in the classrooms.</i>	Objective 3 Priority 6 Objective 1 Priority 2 Board Objectives 1a, b2iii	Unit plan analysis - End of term reflections on unit plan  Observation, Engagement in conversations.	<i>All teachers will implement the new curriculum into class programmes with a solid understanding of concepts.</i>
<b>Goal: Staff focus on the core curriculum: learning how to plan and implement</b>			
<b>Strategies/Initiatives</b>	<b>NELP, Board Objectives</b>	<b>Tools/Measures</b>	<b>What we expect to see</b>
<i>Implementation of English and Maths Curriculum</i>	Objective 2 Priority 4 Objective 3 Priority 6 Board objectives 1a, 2b, 2a, b2	Engagement in PLD - through school or COL Collegial conversations Evidence in planning	<i>Staff understand and are confident to teach using the refreshed curriculum</i>

<i>Utilise available assessment tools effectively to inform teaching practice, student programmes and achievement.</i>	Objective 3 Priority 6 Board Objectives 1a, 2b, 2a	Conversations about programmes and impacts assessment is making Data collected	<i>Teaching utilises assessment tools as per school schedule.</i>
<i>Good planning to promote change IE: release, funding, attendance</i>	Objective 3 Priority 6 Board objectives 1a,2b	Annual plan Staff feedback about scheduling/Calendar	<i>Funding and professional development will be carefully selected and scheduled to ensure manageability.</i>
<b>Goal: Develop, encourage and embrace diversity to achieve cultural competence.</b>			
<b>Strategies/Initiatives</b>	<b>NELP, Board Objectives</b>	<b>Tools/Measures</b>	<b>What we expect to see</b>
<i>Professional development of Te Reo Māori for staff students and whanau through Te Puna Reo Māori</i>	Objective 3 Priority 5 Objective 3 Priority 6 Board objectives 1b, 1dii	Hearing language change naturally occurring The stage teachers are working at will be evident with course - shift in teacher knowledge	<i>Capabilities of all learners are supported and consistent practice across the school will lead to excellent outcomes for students.</i>
<i>Build Cultural capacity by embedding practice in wider community</i>	Objective 1 Priority 2 Objective 2 Priority 3 Board Objectives 1a,1d	Whanau engagement Student involvement	
<i>Value and celebrate diversity within the school.</i>	Objective 1 Priority 1 Objective 2 Priority 3 Board Objectives 1b, 1diii	Student voice through a survey Evident with celebrations	

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# St Joseph's School Temuka

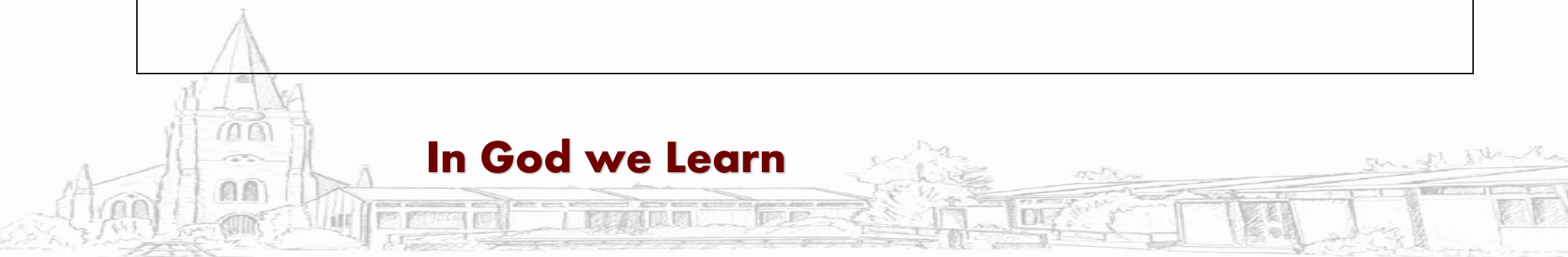
## 2024 Statement of Variance: Progress against Targets

School Name: St Joseph’s School Temuka		School Number: 3532	
Strategic Aim: Students thrive through an engaging learning environment			
Faith Wakapono – Integrate and weave Catholic Values into all aspects of the school. <div>1. Development of new DRS – taking on all areas.</div> <div>2. Strengthen and further develop caritas initiatives into the outreach programme and integrate into he curriculum.</div> <div>3. Implement the new RE curriculum in the classrooms.</div>			
Baseline Data <div>A new DRS was appointed to led Religious Education fully at the beginning of 2024.</div> <div>We had an unstructured outreach programme that needed to be refined and implemented into our school curriculum.</div> <div>A new Religious Education curriculum was rolled out for the beginning of 2024. We decided as a school to roll it out throughout the school even though some resources were unavailable.</div>			
Actions <div>What did we do?</div>	Outcomes <div>What happened?</div>	Reasons for Variance <div>Why did it happen?</div>	Evaluation <div>Where to next?</div>
<div>DRS was part of the DRS meetings held termly by the diocese.</div> <div>Also received some 1:1 PLD at beginning of the year.</div> <div>Internal review and Religious education self-review of programme implementation.</div>	<div>This gave the DRS clear ideas of curriculum and up to date resources. The DRS built her capacity as a leader of Religious Education.</div> <div>DRS lead first internal review.</div> <div>DRS also completed school wide data on the impact of class programmes.</div>	<div>DRS became more familiar with curriculum and was able to begin to guide teachers.</div> <div>DRS learning the process and implementing this to focus on change in the school. Developing blg picture thinking.</div> <div>We need to refine our review process to make it more</div>	<div>Continue to build DRS capacity with meetings and courses.</div> <div>Continue to develop DRS understanding of the whole curriculum not just the area she is teaching.</div> <div>DRS to be run the external review for school</div>

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Outreach programme established	The outreach programme was established and implemented into the school wide programmes.	meaningful- what impact has this had on student achievement etc.	
Religious Education Curriculum was integrated into school programmes.	All teachers taught from the new religious education curriculum and implemented programmes into their classrooms that reflected the new curriculum.	St Vinnie's group was established and rolls were given to students, ie visiting Vinnie's, working Vinnie's, baking/cooking Vinnie's. This gave them more ownership of the programme.  Teacher adapted well to the new curriculum implementation. All classes were being taught the new curriculum. Teachers have become more familiar with resources, website and programmes.	We felt that the caritas resources could be explored more and implemented more into our yearly programme.  With two new teachers in the school next year with little to no RE teaching experience we will have to ensure that they get the professional development they require and the guidance from DRS and syndicate leaders. We will also use the Diocese to assist with curriculum knowlge and sessions to continue to build teachers capacity.
<p><b><i>Thriving ako - Staff feel confident and motivated to plan and implement the core curriculum.</i></b></p> <ol style="list-style-type: none"> <li>1. Implementation of English and Maths Curriculum</li> <li>2. Understand the common practise model.</li> <li>3. Good planning to promote change IE: release, funding,</li> </ol>			

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### Baseline Data

Teachers have been on the Robb Proffitt White journey for one year. Learning about what explicit teaching and programme design looks like.

Structured literacy has been embedded into practice school wide for 4 years.

Teachers only days on Refresh curriculum and col days run by Cheryl Pym.

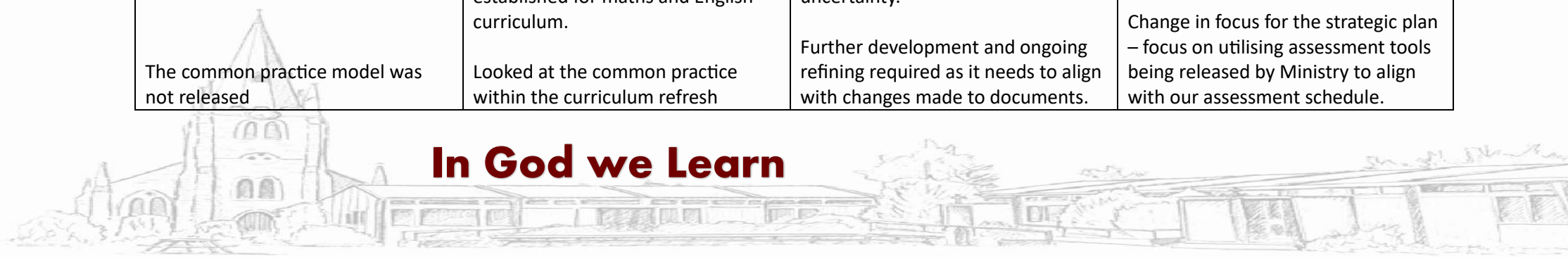
Teacher PLD around refresh curriculum and understanding the document whakapapa.

Staff had PLD to understand the concept behind the common practice model.

Budget were refined.

<b>Actions</b> What did we do?	<b>Outcomes</b> What happened?	<b>Reasons for Variance</b> Why did it happen?	<b>Evaluation</b> Where to next?
Teacher only days run around English and maths curriculum refresh.	Teachers had an understanding of the maths refresh curriculum. They were able to look at phases of learning and what that looked like in various age groups. Col led teacher led curriculum Professional development.	Teachers gained a solid understanding of the refresh resource. The pass in which it changed and needed to be implemented frustrated and overwhelmed teachers.	Teachers implement the programmes that we have developed to meet the curriculum refresh.
Robb Proffitt white courses were taken by staff members.	Teachers completing the Lerner first PLD then run PLD sessions during staff meetings.	The late arrival of the final english draft was frustrating and gave little time for implementation. Frustrations from year 7/8 teacher as phase three still not available in the English curriculum – what are they suppose to teach? This causes uncertainty.	Assessment tools are aligned to practice when they are released.  Continued PLD for all staff.
School wide practices were refined	Shared expectations were established for maths and English curriculum.		
The common practice model was not released	Looked at the common practice within the curriculum refresh	Further development and ongoing refining required as it needs to align with changes made to documents.	Change in focus for the strategic plan – focus on utilising assessment tools being released by Ministry to align with our assessment schedule.

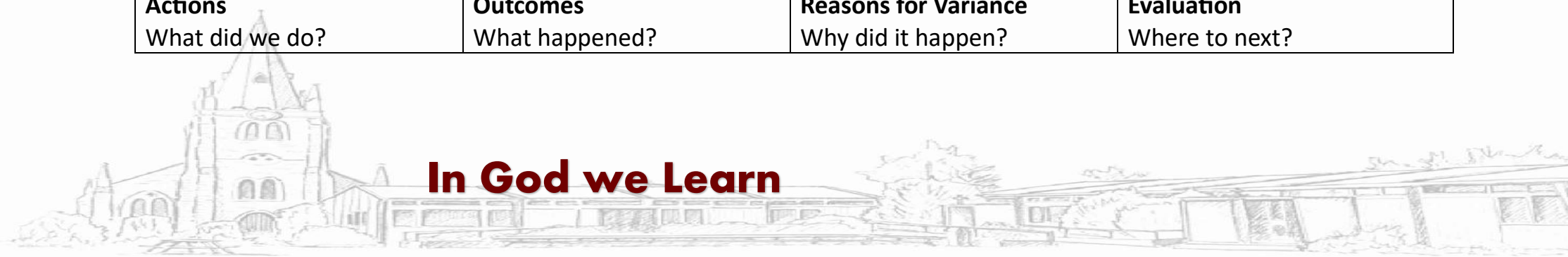
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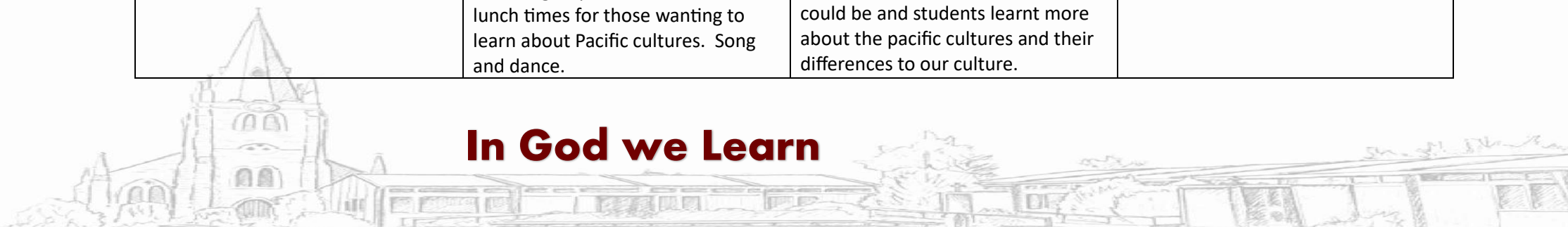
Budgets reflected the strategic plan	PLD opportunities/ courses were budgeted for and aligned with curriculum focus.	<p>No common practice Model was released.</p> <p>Changed focus in strategic plan to allow for utilising the new assessment tools that the Ministry is establishing.</p> <p>All staff accessed professional development required to make change.</p>	
<p><b><i>Wellbeing Whanaungatanga - Develop, encourage and embrace diversity to achieve cultural competence.</i></b></p> <ol style="list-style-type: none"> <li>1. Professional development of Te Reo Māori for staff students and whanau through Te Puna Reo Māori</li> <li>2. Build Cultural capacity by developing and engagement plan.</li> <li>3. Value and celebrate diversity within the school.</li> </ol>			
<p>Baseline Data</p> <p>Teachers had basic Te Reo and used occasionally in the school.</p> <p>Whanau engagement had been limited and decreased after Covid and in need of reestablishing connections.</p> <p>Cultural celebrations were developing in the school and embraced by all.</p>			
<b>Actions</b> What did we do?	<b>Outcomes</b> What happened?	<b>Reasons for Variance</b> Why did it happen?	<b>Evaluation</b> Where to next?

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<p>The school used Te Puna Reo as a guide to Professional development</p> <p>Teachers completed an inquiry of their Te Reo use.</p> <p>Classroom programmes reflected new learning.</p> <p>Whanau hui was organised for the end of term 1 and then changed to term 2.</p> <p>Consultation with local marae.</p> <p>Cultural celebrations held</p>	<p>All teachers took part in professional development on the Te Puna Reo sight.</p> <p>Most teachers did an inquiry into their use of Te Reo and how they changed their practice over the year. Teachers observed other teachers and their use of Te Reo.</p> <p>Changes implemented into daily programmes throughout the school.</p> <p>Letters were sent to all whanau asking for a whanui hui and shared kai evening.</p> <p>Principal spoke to Mike Reihana and Haami from local marae to ask for guidance.</p> <p>Matariki celebrations were part of our term 1 study. An evening was held to celebrate learning and show case Kapa haka in the school.</p> <p>Pasifika group continued to run at lunch times for those wanting to learn about Pacific cultures. Song and dance.</p>	<p>Most teacher adapted well to the changes and implemented programems into the school. Still room for improvement as not all classes were implementing to the same extent. Not all teachers did the inquiry and this has possibly affected staff members implementation and buy in.</p> <p>Te Reo was evident in most classes on a daily basis.</p> <p>Continue to work on positive ways to interact with whanau an</p> <p>Students school wide were engaged in their learning. Kapa haka performances senior and junior school were passionate and performed with mana. Parent engagement was high and most whanau and extended whanau were present. Any child wishing to be involved could be and students learnt more about the pacific cultures and their differences to our culture.</p>	<p>Continue to build our Te Reo capacity as a school. Get buy in from all staff members to ensure change is schoolwide.</p> <p>Set expectations up for school wide use of Te Reo and what that needs to look like in each class. Have personal goals aligned in performance goals to increase accountability.</p> <p>Continue to celebrate important cultural celebrations in the school.</p> <p>Source a kapa haka tutor for 2025 so the good practices and mahi can continue.</p> <p>Continue to run these groups for students to experience different cultures.</p>
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	<p>Students performed at FLAVA festival.</p> <p>Two students performed at multicultural day celebrations.</p>		<p>Class programmes and celebrations reflect our diversity in the school and changing demographics.</p>
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**In God we Learn**

# St Joseph's School Temuka

## School wide Progress



Most of our students are working at or above expectations for reading in the school. There is a gender disparity, with females outperforming males. Given our smaller student population, this inequality is more pronounced due to the contrasting numbers of female and male students.

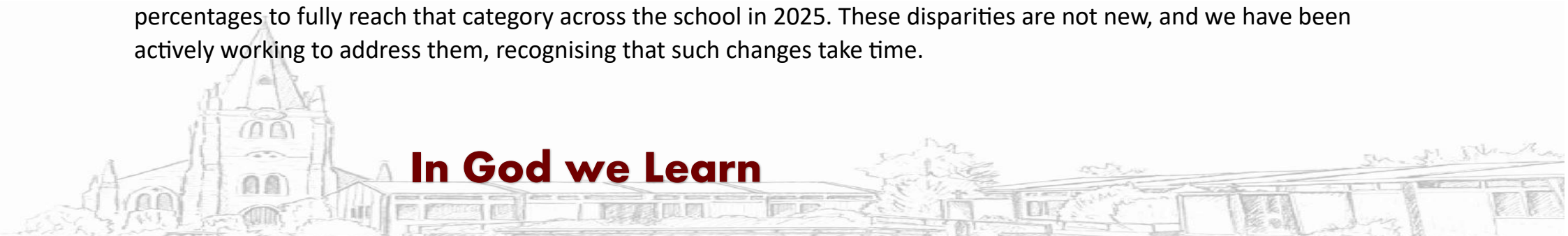
Most of our students are working at or above the expectations for writing in the school. There is a gender disparity, with females outperforming males. This gap is partly due to a cohort of neurodiverse and highly active male students, which has contributed to this disparity. Additionally, the smaller student population amplifies this inequality due to the differing numbers of male and female students.

Most of our students are meeting or exceeding expectations in mathematics. However, there is a disparity between all students and Māori students. Student neurodiversity has affected these results.

Many factors have influenced student achievement in the school, including neurodiversities, changing school demographics, and fluctuating numbers. A growing proportion of our students are part of our targeted analysis, and we are working diligently to meet their needs.

All our students' achievement levels are nearing the next tier of percentage performance, and we aim to improve these percentages to fully reach that category across the school in 2025. These disparities are not new, and we have been actively working to address them, recognising that such changes take time.

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# Annual Implimation Plan 2024 –Goal 1

**Integrate and weave the Catholic Values into all aspects of the school.**

Initiatives	Strategic actions	Resourcing/who /Timeframe	Measures of success
Development of New Director of Religious Studies – taking on all areas.	Development of new Director of Religious Education through on the job training. Supported through process. Working 1:1 with Religious Advisors to support programme implementation and guidance. Professional learning opportunities through Director of Religious Education Meetings.	DRS – handbook Guidance from Religious Advisors DRS/Principal/Religious Advisors Catholic Convention Wellington	Religious education led successfully with the support of the diocese Religious Advisor an principal
Strengthen and further develop caritas initiatives into the outreach programme and integrate into the curriculum	Continue to liaise with the Parish Council/ Parish office to strengthen ideas and ways we can assist parishioners. Continue to liaise with St Vincent De Paul group – set up a programme to assist them in more ways than we already are. Continue to develop a St Vinnies Group at school and ask for students input into outreach ideas. Use caritas resources to integrate strengthen our outreach programme.	Principal Parish council Parishioners Activities co-ordinator - Wallingford Home St Vinnies group in Temuka	A plan is developed to ensure our Social Action Programmes are sustainable and resourced.
Implement the New Religious Education curriculum in the classroom.	Staff meeting - understand purpose and progression. PLD – new concepts for religious education and what it might look like in my class. Revise planning and assessment documentation Religious advisors to work with the staff - New teaching staff to the school – up to speed on new curriculum Teacher only day focus – what makes a good prayer session. What should we see at St Joseph's Temuka.	DRS Principal Staff Diocese Religious Advisors	All Teachers will confidently implement the new curriculum into class programmes with a solid understanding of concepts

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# Annual Implimation Plan 2024 –Goal 2

## Staff focus on the core curriculum: learning how to plan and implement

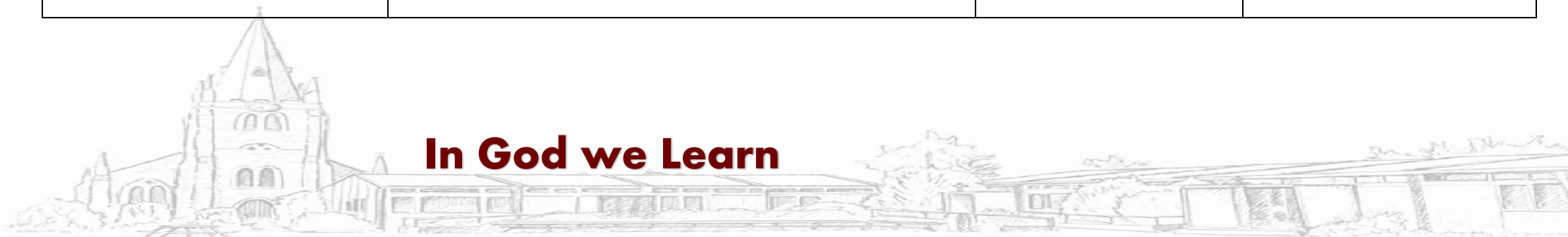
Initiatives	Strategic actions	Resourcing/who /Timeframe	Measures of success
Implementation of the English and Maths curriculum	<p>Teacher only days held with COL – Rob Proffitt-White maths Assessment and planning – Learner First</p> <p>Professional development through numicon and maths no problem websites, zooms etc.</p> <p>Schoolwide PLD sessions digging deeper to streamline processes in school. Shared vocabulary development.</p>	<p>Principal Staff Maths Led Teams Literacy led Teams</p>	<p>Staff understand and are confident to teach using the refresh curriculum.</p>
Utilise available assessment tools effectively to inform teaching practice, student programmes and achievement.	<p>Investigate phonics assessments – released in January, how this is to be implemented and when etc</p> <p>PAT testing – wait to hear expectations and decide how to implement testing through paper or online versions.</p> <p>Stay up to date with Ministry changes</p>	<p>Principal Staff Literacy Team Maths Team COL Leads</p>	<p>Teaching utilises all assessment tool as per the schools assessment schedule.</p>
Good planning to promote change ie: release, funding.	<p>Manage Budgets so they will meet needs of Professional development in key areas to support the annual plan.</p> <p>Develop a attendance plan aligned with he STAR guidelines and implement.</p>	<p>Principal Budget Team Management Team</p>	<p>Funding and professional development will be carefully selected and scheduled to ensure manageability.</p>

# Annual Implimation Plan 2024 –Goal 3

## Develop, encourage and embrace diversity to achieve cultural competence

Initiatives	Strategic actions	Resourcing/who /Timeframe	Measures of success
Professional development of Te Reo Māori for staff students and whanau through Te Pauna Reo Māori.	Professional Learning Sessions – introduction to the course  Professional Learning Sessions – Syndicates will meet to complete the teacher learning from Te Puna website. Syndicates plan for next weeks teaching in classrooms.	Te Puna Reo website Cultural Leadership Teacher Principal	Capabilities of all learners are supported and consistent practice across the school will lead to excellent outcomes for students.
Build Cultural capacity by embedding practise in wider community	Whanau survey Support from local iwi and Marae. Make connections with local iwi and Marae – by asking for guidance with a Local Cultural celebration involving all local schools. Connections for whanau through Te Puna Te Reo site. Work towards a local cultural celebration.	Principal Cultural Leadership Teacher Management Team Te Puna Reo site	Capabilities of all learners are supported and consistent practice across the school will lead to excellent outcomes for students.
Celebrate cultural events and practices throughout the year.	Kapa haka Group – building to FLAVA festival competitive this year Continued development of junior programme - Kapa Haka, wiata and games Celebration of cultural events that whanau in our school community belong to continue to add to this when we have other cultures join our Kura. Matariki celebration in term 2 – celebration of terms learning	Principal Kapa Haka Tutor Cultural Leadership Teacher	Capabilities of all learners are supported and consistent practice across the school will lead to excellent outcomes for students.

**In God we Learn**



## **Appendix 1**

How we prioritised our goals to make determine our key areas of change:

We clarified our vision for the school.

Talked about our current state.

Strengths and challenging.

Used assessment data.

Consulted our stakeholders through survey/feedback.

Looked at key areas of change as a leadership team and Board of Trustees.

We looked at key areas of change in relation to the national educational learning priorities.

From that prioritised Board objectives.

From that information we made an informed decision.

Shared our vision with whanau.

## **Appendix 2**

In the ongoing development of our strategy and direction moving forward for the school in regard to reflecting local Te Kunga Matau and Māori and Taha Māori in our curriculum policy plans and our strategy we have approached mana whenua to see how we might go about beginning the process and have started our journey. They continue to be stretched for the resources and are overwhelmed with developing the curriculum for this large area. We understand these constraints and are working at their pace and following their lead for this implementation. We will continue to build relationships and hope work alongside them in the future to develop our strategic plan. We therefore continue to prioritize building relationships as the key focus at this stage in order to give the time required for mana whenua to be ready for next steps. Staff will engage in any professional development offered.

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Staff have all engaged in Te Reo professional development this year and this is becoming a more consistent practice in the school

One of our strategic goals this year is to develop, encourage and embrace diversity to achieve cultural competence. We have three initiatives to help us reach this goal. All staff are upskilled with ongoing professional development in Te Reo Māori through the Te Puna Reo Māori website. Students will be working through Level 1 of the Te Puna Māori programme and whanau will be able to connect through the website also. We intend to build our cultural capacity by building relationships with our whanau and wider Temuka community. We are hoping to have a cultural celebration day locally this year. All cultures in the school will be celebrated through events throughout the year.

Our neurodiverse students' needs continue to be a challenge to meet with the lack of resourcing locally. Waiting lists are a constant barrier and developing wrap around plans for these students continues to be challenging. We continue to refine our school-wide plan for behaviour that continues strengthen our approach and investigated their needs. We have begun to incorporate our Ross Greene training and CPS into this behaviour plan.







# St Joseph's School Temuka

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19 February 2025

## Kiwisport 2024 Audit

Kiwisport is a Government funded Initiative to support students in organised sport. During 2024, the school received Kiwisport funding of \$1,956.92 excluding GST.

The funding was spent on:

- Kickboards for swimming
- PALS Workshop
- Skateboard ramp materials
- SC Primary Sports Association subscription
- Volleyballs, basketballs and ball inflater
- Student improvising workshop
- Swimming lessons

St Joseph's School Temuka



**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?	The board: takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<p>Considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements</p> <p>ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest</p> <p>promotes high levels of staff performance through:</p> <p>performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</p> <p>acknowledgement of staff achievements</p> <p>salary units and classroom release time.</p> <p>deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>We look at all applicants for positions and determine the best person for the job. We have a selection panel who short list and then come together and collectively interview for a position. Robust systems are in place to make this system fair and impartial.</p> <p><i>Recruitment and appointments</i></p> <p><i>The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position</i></p>
How are you recognising,  – The aims and aspirations of Maori,	<p>Te Tiriti o Waitangi</p> <p>Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. St Joseph's School</p>

<ul style="list-style-type: none"> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<p>Temuka recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.</p> <p>Under the Education and Training Act 2020, a primary objective of the St Joseph's School Temuka board is giving effect to te Tiriti o Waitangi. We do this by:</p> <p>working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori</p> <p>achieving equitable outcomes for Māori students</p> <p>providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.</p> <p>St Joseph's School Temuka 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>
How have you enhanced the abilities of individual employees?	<p><i>We have appointed teachers in the school to positions such as acting junior syndicate leader and tutor teacher for mentoring a PRT1 teacher. Valuing leadership opportunities for all. One teacher has been appointed with the DRS role. WE are very conscious of wellbeing and monitoring staff levels of stress and helping out when required with non-contact days etc.</i></p> <p>Our caretaker has a child that has needed operations and he has been able to work flexi hours so he can meet needs of child and school.</p>
How are you recognising the employment requirements of women?	The school recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
How are you recognising the employment requirements of persons with disabilities?	The school recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
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?	✓	