

St Patrick's School Masterton

Annual Report

2021



SCHOOL MISSION

Preparing for the future in a Catholic environment

Table of Contents

Page

Section 1 - Annual Report

1. Board report	3
2. Student opportunities & engagement	4
3. Analysis of Variance	5

Section 2 - Financial Statements

1. Statement of Responsibility	1
2. Statement of Comprehensive Revenue & Expenses	2
3. Statement of Changes in Net Assets/ Equity	3
4. Statement of Financial Position	4
5. Statement of Cash Flows	5
5. Notes to the Financial Statements	6
6. Independent Auditor's Report	19

Board of Trustees – 2021 Annual Report

Kia ora koutou,

It is my pleasure to present the 2021 Annual Report and take this opportunity to share some of the highlights from the past year.

With the ever-changing needs of society, the school curriculum also needs to adapt these changes. The school has had a focus on “future focused life skills” within the curriculum. This has seen the development of a student profile based around the three school values of strength, kindness, and excellence. The profile shows the expected outcomes that a student will experience and develop as they journey through the school from new entrant to year 6. The curriculum is taking shape with further work continuing into 2022.

Through a joint application with Chanel College to the Masterton Trust Lands Trust, we were able to start implementing the “Zones of Regulation” programme across the school. This programme aims to help children manage and understand their emotions and behaviour. It was launched to the wider community mid-way through 2021 and has been well received by the community, staff, and students. The programme is a key component of teaching and learning and improvements are already being noticed.

Once again, we have been fortunate enough to have a number of building and equipment developments take place with support and funding from the Archdiocese, and the PTA. These have included shade sails, office refurbishment, learning support offices, a new boundary fence, and painting the inside of the hall.

As we know, Covid-19 has changed the landscape of society, which has also been evident at school. The whole team should be commended for their efforts and adapting to change in order to deliver quality education to the students. It really has shown the school virtues and learner qualities are such a natural part of how the school operates.

Congratulations to Steve and the team for an outstanding year. A big thank you to all the staff for creating a fantastic learning environment, we really appreciate all the work you do. The PTA are also an amazing group of hardworking people who raise money for the many additional things we have around the school. To all the volunteers who donate their time and expertise during the school year, we are eternally grateful and could not do it without you!

Finally, I would like to thank my fellow Trustees; Father Bruce England, Hellen Johnston, Michael Murphy, Scott Andrew, Ryan Soriano, Ali Philps, Brilly Panikulam, Mark Brown, Steve Wheeler, Claire Hills, and Terri-Ann Coltham for their ongoing dedication and commitment. A special thank you to Rosie Martin for her contribution as our Minute Secretary.

God bless

James O'Connor

Board of Trustees Chair

Student Opportunities & Engagement

During 2021, despite the ongoing restrictions of COVID, children at St. Patrick's have again had the opportunity to be engaged in a wide range of activities that enrich all aspects of the curriculum and also provide further opportunities for learning, personal growth and social development.

Whole school opportunities

- Winter & Summer sports teams
- Choir & music tuition including guitar and brass
- Enviro-Schools group
- EOTC opportunities – including Tough Guy & Gal
- Matariki & Waitangi Day celebrations
- Book, National Conservation, Bullying Free NZ & Te Reo Maori celebration weeks

Our senior leaders have also had the opportunity to learn and practise leadership skills through a range of roles.

Leadership opportunities

- Strength & Kindness Team
- House Captains
- Liturgy Leaders
- Enviro Leaders
- Choir Leaders
- Kapa Haka/ Cultural Leaders
- Library Leaders
- Office Monitors
- Road Patrollers

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,326. The funding was spent on employing a teacher aide to co-ordinate school sports teams and organise sport during the school lunchtime. During the year, children of all ages were given the opportunity to try a range of both indoor and outdoor sports. Emphasis was given to encouraging both older and younger children to participate. Sports offered included Rippa-rugby, touch-rugby, rugby, soccer, netball, hockey, mod/softball, t-ball, cricket and dodge ball. Senior Year 4-6 children also had the opportunity to continue to participate in a 'Tough Guy & Gal' event. It has been clear that there has been a declining number of children participating in sport during this last year.

St Patrick's Primary School

Analysis of Variance

2021

Introduction

This report is a part of the St Patrick's School Annual Report for 2021. The analysis of variance describes how the school has addressed the board's priorities for improving student achievement and all other directions and priorities that were set out in the 2021 School Charter. It also highlights areas of further, ongoing development which will be used to help set the school direction for 2022

This report includes:

	Page
> The review of the 2021 School Annual Plan	6
> 2021 Student achievement target analysis:	
• Reading & Writing Year 3	15
• Writing Year 5 & 6	17
• Social Competence Year 4-6	18



St Patrick's School Annual Plan Review 2021

School vision: 'Learners who show love for God's creation & are the best they can be'

Strategic Goal 1:	Implement a curriculum that empowers and engages students for the future	Initiative:	Catholic social teaching focused curriculum	Leader: Chris Connor
Outcome:	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
Measure:	Establish a mid-point measure of how well CST teaching is being implemented and an overview of strengths and gaps			

Planned Actions	Evaluation of what actually happened	Possible next steps
Upskilling of staff knowledge and understanding of the new termly themes based on principles of Catholic Social Teaching.	<ul style="list-style-type: none"> Start of the year, teacher-only days allowed the staff time to work together to develop a shared common understanding of what Catholic Social Teaching (CST) means here at St Patrick's school. This included designing a shared definition and school wide overview of themes. Meetings with RE Advisor Kelly Ross, attended by Principal & DRS to organise staff meetings for the first half of the year that focused on the History and Foundations of Catholic Social Teaching. These meetings provided a historical basis for CST becoming a focus for the Catholic Church. Staff appreciated this understanding about the origins and its relevance in our world. Whole school singing on Monday mornings was adapted to begin with, with weekly bible reading, virtues prayers and songs relating to the current Catholic Social Justice theme and Liturgical year being taught. This was shared through the weekly school newsletter to give whanau and understanding of what their children were learning. Termly staff meetings took place where staff reviewed the previous terms CST theme and collaboratively planned ahead for the coming terms theme. In term 4 and blog entries were shared with the community which was a beneficial tool in sharing content from our RE lessons and of other activities/learning throughout the day. This was supported by positive community feedback on this. 	<ul style="list-style-type: none"> Finding an avenue to upskill a different leadership group within the school. For example, possibly looking at the role of Clause 47 Catholic tagged teachers. Investigating further the potential use of the 'Spotlight' blogging tool to share student learning and the impact it is having on them.
Regularly updating family/ whanau of the focus and content of the Catholic Social Teaching principles as they are being taught.		
Analysis of practice - planning and lesson observation		
Collecting evidence of impact on students - what difference is it making to them		
Using the new ETap 'Spotlight' tool to begin sharing evidence of understanding, with family/ whanau, of the principles of Catholic Social Teaching.		

Strategic Goal 1:	Implement a curriculum that empowers and engages students for the future	Initiative:	Future focused life skills curriculum	Leader: Steve Wheeler
Outcome:	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
Measure:	Staff are using and engaging Etap Spotlight to plan for and measure student progress.			

Planned Actions	Evaluation of what actually happened	Possible next steps
<p>Teaching staff to work together to breakdown each of the eight Learner Qualities at junior and senior level into:</p> <ul style="list-style-type: none"> - overall subheading - descriptor for each sub-heading 	<ul style="list-style-type: none"> A start of the year Teacher Only Day enabled staff to spend time breaking the eight Learner Qualities into junior and senior sub-descriptors. The purpose of this is to allow for more specific planning for teaching experiences. For each learner quality, there are two to three draft sub-qualities. Feedback from the school community led to a review of our "Student Profile". This explains the attributes, skills and knowledge that we aim for our children to have developed by the time they leave the school at the end of Year 6. It was decided that having further clarity would help the development of curriculum direction. Mid-way through the year the decision was made to change from 'Skool Loop' to the E-Tap app. This allowed our student management system, app and tool for reporting to parents all to be under the same system. All staff attended a Teacher-Only-Day led by Paula Jamieson, which was a huge success. The day focused on the use of creativity using the language of 'plan, design, create & make' can be incorporated into learning. The PLD was followed up with the development of a 'Creative Learning/ Maker' element to our school curriculum. This was an exciting element to help develop student agency as well as honing in on the learner qualities of creating but also curiosity, reflecting & collaboration. This was developed based on a junior and senior Perspective which built from one to the other, The school curriculum overview has been designed to be a visually friendly format and is displayed on our school website for both current and prospective parents to view. The school MOE PLD application for further support of 100 hours was approved. This enabled further focus upon support for 	<ul style="list-style-type: none"> Designing a school reporting framework Continuing to participate in PLD from the facilitators at 'Collaborative & Connected learning'. This will focus on the use of the 'Spotlight tool' to report on student progress.
<p>Teacher Only day (6 hours):</p> <p>Focus - collection of student evidence</p> <ul style="list-style-type: none"> - introducing students to Etap tool 'Spotlight' <p>School PLD (6 hours):</p> <p>Focus - problem solving of issues/ concerns based on learnt 'Spotlight' processes</p>		
<p>PLD plan to be implemented based on the implementation of the Etap tool 'Spotlight' focusing on:</p> <ul style="list-style-type: none"> - developing teacher and student 		

<p>sustainable practices</p> <ul style="list-style-type: none"> - reporting procedures - digital reporting templates - upskilling of teacher and admin staff 	<p>teachers in moving towards using our Etap student management system to share live reporting of students learning on a regular basis rather than in the form of mid and end of year reports.</p> <ul style="list-style-type: none"> • The work we undertook with our MOE funded facilitators 'Collaborative & Connected Learning' at the start of term 4 has seen us make some good progress in the move towards 'real-time reporting'. A key action that was initially decided upon was how we would use the E-tap app to share reporting to whanau. The outcome was that we would use the following tools: <ul style="list-style-type: none"> ○ <i>Blogging tool</i> - <i>sharing what is happening at school (events & activities)</i> ○ <i>Spotlight tool</i> - <i>reporting on individual progress & achievement. Will include comments about progress and next steps</i> • All staff took part in training on how to upload different blog posts for whanau members to be able to see what is happening at school. A second aim was to get them used to receiving this type of information through the E-tap app. Staff grew in confidence as the term progressed and became efficient in doing this as part of the daily routine.
---	---

Strategic Goal 2:	Establish a nurturing environment that enhances the holistic wellbeing of our community	Initiative:	Staff wellbeing	Leaders: Kim & Penny
Outcome:	Our community members experience growth in their well-being through learning how to care and look after themselves and others			
Measure:	Staff individually and as a collective have knowledge and understanding of how to maintain long-term wellbeing.			

Planned Actions	Evaluation of what actually happened	Possible next steps
<p>Collective staff sharing of ideas of how both the school as a collective and individual staff can support well-being:</p> <ul style="list-style-type: none"> - personal individual responsibility - hub and syndicate responsibility - whole school responsibility <p>Two lead teachers to participate in the Whakaoriori Kahui Ako PLD organised by the New Zealand Institute of Wellbeing & Resilience</p> <p>Administer with teaching staff (mid-year) NZCER teacher workplace survey. Analyse results and discuss findings.</p> <p>Administer with teaching staff (end-year) NZCER teacher workplace survey. Analyse results and discuss findings.</p> <p>Design a collective mind-set focused on wellbeing that staff agree to aim to live and work by</p>	<ul style="list-style-type: none"> School Kahui-Ako Within School (WSL) leaders immersed themselves in professional reading including 'The Educator's Guide to Whole-School Wellbeing (Quinlan & Hone, 2020)'. This identified the need to be effective by having wellbeing practices truly embedded across the school community. WSL leaders attended sessions organised by the Kahui Ako provided by CORE Ed and presented by Kath Delahunty. This focussed on looking at different models of wellbeing used in schools as well as using a strengths based approach to gain a greater understanding of self and relationships with others. Follow up staff meetings were held to share main ideas from the PLD. The staff as a collective identified that wellbeing is not 'a one size fits all' issue. Within this, we all had a responsibility to own our own wellbeing as well as support each other. School events to support staff well-being were organised throughout the year e.g. Easter morning tea, Easter egg hunt and Shrove Tuesday breakfast. All events were popular. Staff completed a wellbeing survey by CORE Education. Results were analysed for the participating schools across Masterton and then specifically the data for St Patrick's. Staff were shared the great things we already do, the strengths we have and areas we can improve upon. NZCER teacher workplace results were shared and compared to 2021 results. Positive progress in a number of areas was evident but also areas that still needed further work. 	<ul style="list-style-type: none"> Staff well-being retreat to be organised for the start of the year. NZCER teacher workplace survey to be completed again in 2022 with a focus upon areas of potential growth. Continue to work with the Kahui Ako and in particular Chanel College to develop ideas and resources.

Strategic Goal 2:	Establish a nurturing environment that enhances the holistic wellbeing of our community	Initiative:	Student wellbeing	Leader: Kim & Penny
Outcome:	Our community members experience growth in their well-being by understanding how to care & look after themselves & others			
Measure:	An increase of pro-social behaviour is evident amongst students.			

Planned Actions	Evaluation of what actually happened	Possible next steps
<p>Applications for programme funding completed:</p> <ul style="list-style-type: none"> - Ministry of Education Urgent Response Fund - Masterton TrustLands Trust Wellbeing Project <p>Source and purchase 'Zones of Regulations' resources and 'Emotion' books that support implementation of the programme</p> <p>Two lead teachers to be upskilled as experts in knowledge of and delivery of 'Zones of Regulation' programme and adapt this programme into our school curriculum.</p> <p>Lead teachers to upskill school staff focusing on their understanding of the 'Zones of Regulation' programme and what it will look like as part of our curriculum.</p>	<ul style="list-style-type: none"> Joint application between St Patrick's and Chanel College to Masterton Trust Lands Trust (MTLT) was successful to implement the Zones of Regulation across both schools. This is in response to pro-social behaviours being identified as an area that needs development. School Kahui-Ako within School (WSL) leaders took part in webinars through the United States with Leah Kuypers, the developer of the Zone of Regulation. This gave an overview of the programme and how it all fits together based on the four zones below. This was followed up with staff meetings to introduce the staff to the Zones of Regulation program. In Term 2 School Kahui-Ako Within School (WSL) leaders visited schools in Nelson that have implemented Zones. From the visits to Victory and Tahunanui Schools key learning taken were the close links between PB4L and Zones and the importance of a consistent clear message. The schools talked about the value of self & co-regulation 	<ul style="list-style-type: none"> Apply for funding for sensory support/ resources to support Zones programme. Completing the teaching of the initial Zones lessons, which were slowed by the impact of Covid. Putting together a plan for how zones will be taught in future years as new students join the school. Designing a display area about Zones in the corridor for students to see.

Lead teachers to support classroom teachers to begin implementing the 'Zones of Regulation' programme in classrooms	<ul style="list-style-type: none"> A joint whanau hui and student launch day were held with Chanel. This had a good turnout from families and there was a lot of positive feedback about the programme. All hubs now teach Zones of Regulation. There is a Zones component in each newsletter so that families can have the opportunity to discuss and reinforce at home. Anecdotally, staff are noticing an increased ability to use emotional vocabulary. A one-page summary of our socio-emotional curriculum focused on Zones has been designed and is part of our curriculum now. 	
---	---	--

Strategic Goal 2:	Establish a nurturing environment that enhances the holistic wellbeing of our community	Initiative:	PB4L Tier 2 systems and practices	Leader: Chris Day
Outcome:	Our community members experience growth in their well-being by understanding how to care and look after themselves & others			
Measure:	A reduction in behaviour incidents at Tier 2 level based on an overall improvement in student wellbeing and an increase in student self-regulation/management.			

Planned Actions	Evaluation of what actually happened	Possible next steps
PB4L Tier 2 team members attend four days training focused on the implementation of tier 2 in school: <ul style="list-style-type: none"> - Systems - Science of behaviour - Interventions - School & system planning 	<ul style="list-style-type: none"> PB4L leaders attend Tier 2 MOE training throughout the year: <ul style="list-style-type: none"> Day 1: Overview of Tier 2 systems & identifying students Day 2: Understanding functional behaviour assessment and setting up teams to strengthen classroom practice. Day 3: Tier 2 interventions and matching them to needs. Day 4: Consolidating the process & making it work in practice Data review team for 2021 established. Group purpose was to review data on a 2 weekly basis, identify general trends of concern & specific groups of students who require support. Over time, this group became more effective. 	<ul style="list-style-type: none"> Continue to aspire to consistent implementation of the school PB4L framework Review the school wide behaviour system focusing on the reward system Introduction of student PB4L
PB4L Tier 2 team members attend the PB4L conference in Wellington		

<p>School staff upskilled with learnt knowledge from PB4L trainings</p>	<ul style="list-style-type: none"> • PB4L leaders attended the PB4L conference in Wellington. Key findings confirmed that PB4L and Zones of regulation have the potential to work very well together. Another key point was the importance of relationships and consistency of practice, something we continue to aspire too. • PB4L team leader now meets with the SEN team (Principal, LSC, SENCO & RTLB) fortnightly to discuss data and support for identified children. This has brought individual knowledge together as one and enables sharing of ideas and practice. • Key learnings across the year have highlighted potential inconsistencies in our Tier 1 & Tier 2 systems. Clarification of school processes and consistency of implementation is needed. • A number of PB4L review sessions were implemented, which enabled for clarification of our PB4L framework, and where applicable, modified. 	<p>leaders for break times</p> <ul style="list-style-type: none"> • Investigating the use of restorative conversations when dealing with behaviour issues
---	---	--

Strategic Goal 3:	Maximise the potential of staff to develop their capabilities for teaching & learning	Initiative:	Collaborative teaching practises	Leader: John Murray
Outcome:	Our staff have the capability to be the best they can be, to help students aim for excellence in all that they do.			
Measure:	Staff understand how to work effectively together to support each other and deliver the school curriculum			

Planned Actions	Evaluation of what actually happened	Possible next steps
<p>Review & reflect on the collaborative practises developed in the hub structure during 2020:</p> <ul style="list-style-type: none"> - what has worked - what hasn't worked - what else could we think about <p>Investigate examples of best practice on the theme of collaboration:</p> <ul style="list-style-type: none"> - School visits - Links to reading - PLD <p>Staff to produce a collaborative document detailing our beliefs about what collaboration looks like at St Patrick's School</p>	<ul style="list-style-type: none"> • A Visit to Te Ao Marama School, Hamilton was arranged to view their collaborative documents and observe class practices. This extremely useful visit enabled leaders to see in practice examples of what we as a school were trying to achieve. Holding discussions with the Te O Marama staff about their journey also reassured and gave ideas of a pathway for us to take as a school. • Two senior leaders attended a Dr. Mark Osborne PLD that focused upon collaboration & co-teaching reaffirmed the direction we are heading in this area and gave a range of practical resources to use with staff to help them develop their understanding. • School staff all took part in a 'specific collaboration' survey. In this, the staff had to rate the potential for collaboration in 40 specific school activities and answer honestly about the current practises that they were using. The results illustrated to the staff where we were currently effective and where we needed to support each other to deliver the school curriculum in a collaborative environment • As a follow up to the above task the staff created a shared understanding of collaborative expectations and roles/responsibilities focusing on the key areas of planning, organisation, teaching delivery, assessment of instruction, and communication. It was evident that the staff felt positive about the content of the guidelines as it represented the good work we already did but also next steps of what to aim for to improve further. 	<ul style="list-style-type: none"> • Ensuring that the guidelines that are written in the collaborative expectations are lived and put into practice. • A school-wide focus on understanding the eight collaborative teaching style models and how and when they could be implemented.

Strategic Goal 3:	Maximise the potential of staff to develop their capabilities for teaching & learning	Initiative:	Leadership capability	Leader: Steve Wheeler
Outcome:	Our staff have the capability to be the best they can be, to help students aim for excellence in all that they do.			
Measure:	Leaders to be more self-aware of their role and able to recognise their strengths & weaknesses as collaborative leaders			

Planned Actions	Evaluation of what actually happened	Possible next steps
<p>Leadership team members to attend the four day 'Leading Edge PLD' led by Mark Sweeney that focuses upon:</p> <ul style="list-style-type: none"> -Building & influencing relationships -Core communication capabilities -Coaching & developing others -Problem solving -Knowing my shape as a leader <p>Principal & leadership team members to participate in a professional learning group, facilitated by Ed Hodgkinson from Evaluation Associates, focused on the theme of leadership:</p> <ul style="list-style-type: none"> - 4 two hour sessions (one per term) - 3 holiday sessions (one per term break) <p>Principal & leadership team members to work together an overview of what leadership looks like at St Patrick's School. (Review end of each term)</p> <p>Leadership team members to self-reflect and review discussion of strengths & weaknesses with the Principal.</p>	<ul style="list-style-type: none"> Two further leadership team members, following on from two in 2021, attended the four day 'Leading Edge PLD' led by Mark Sweeney that focused upon: <ul style="list-style-type: none"> -Building & influencing relationships -Core communication capabilities -Coaching & developing others -Problem solving -Knowing my shape as a leader <p>As in 2021, the team members found the course both useful and challenging.</p> <ul style="list-style-type: none"> Principal & leadership team members participated in a professional learning group, facilitated by Ed Hodgkinson from Evaluation Associates, focused on the theme of leadership. This included looking at professional readings as well as discussing roles as leaders at St Patrick's, successes etc. The sessions have been invaluable in bringing some in depth talking and thinking to the forefront. It was something that was not there before but with this now the team is starting to work better together which will in turn help our school development. The leadership team redesigned their team agreement based on the learnings from this year's PLD. This included time spent discussing personal journeys and identifying next steps. The group are aware that this is something that needs further time and work. 	<ul style="list-style-type: none"> Continuing to work as a leadership group with our current facilitator to further develop what has been started this year. Finding an avenue to upskill a different leadership group within the school. For example, possibly looking at the role of Clause 47 Catholic tagged teachers.



2021 Student Achievement Target Analysis

School vision: 'Learners who show love for God's creation & are the best they can be

St Patrick's School - 2021 Student Achievement Target Analysis

Student Achievement Target: **Reading & Writing** - Year 3

Annual Target: *To help those students, who are not yet at our school benchmarks in Reading & Writing, to make where possible accelerated progress in their learning*

Baseline data: Our baseline data is taken from the 2020 end of year school achievement analysis in which we have identified students who are potentially at risk of not meeting the school benchmarks for writing. At the end of 2020, in Reading **76%** and in Writing, **67%** of students were achieving at or above the school benchmarks and through analysis, the following groups of students who were identified to be targeted learners in 2021:

- Year 3 students (Reading) - 13 student
- Year 3 students (Writing) – 15 students

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p>Term 1: Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p>End of each term: Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and was not successful is recorded on the document.</p>	<p>School-wide data:</p> <p>73% reached the school expected level of achievement for reading in 2021</p> <ul style="list-style-type: none"> - <i>Reading achievement does grow significantly as the children progress through the school.</i> - <i>The majority of cohorts have progressed since the end of 2020</i> - <i>It is in the first two years of school that we are seeing the lowest levels of current achievement. This matches with the data that shows a significant number of children are starting school not developmentally ready for formal learning.</i> - <i>Once children have been at school for two+ years, then accelerated progress for a significant number occurs.</i> 	<p>Targeted teacher, teacher-aide support at various times has helped student's progress. This has included:</p> <ul style="list-style-type: none"> - Teachers used the new MOE phonics based 'Ready to Read' books - Small group teacher aide led phonics programme - RT-LIT support - ESOL language support 	<p>Continuation of successful differentiated and individualised learning programmes using support that is available.</p> <p>Daily, extra teacher led literacy support for students who are working with RT-LIT.</p>

Start of each term:
Teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.

End of the school year: Analyse end of year data to inform progress and planning for the next year.

64% reached the school expected level of achievement for **writing** in 2021

- *There is a general increase in writing achievement once children have been at school two + years.*
- *Male writing achievement is not at the same level as female achievement - this has been a trend for many years now!*
- *The Year 3 cohort made significant progress with 30% increase*

Year 3 targeted children - reading (13):

- 1 child left the school mid-way through the year
- 17% (2 children) are now above the expected level
- 50% (6 children) made the equivalent of one years progress but stayed below the expected level
- 33% (4 children) regressed in their learning & moved to well below the expected level. They have all now been picked up for RT-Lit support.

Year 3 targeted children - writing (15):

- 1 child left the school mid-way through the year
- 20% (3 children) are now at the expected level
- 13% (2 children) are now above the expected level
- 13% (2 children) made the equivalent of one years progress but stayed below the expected level
- 47% (7 children) regressed in their learning to move to well below the expected level. Four of these have now been picked up for RT-Lit support.

A number of students who regressed in their learning had other major factors in their lives that at times influenced their ability to be at school, be focused and participate in structured learning programmes.

For some students the impact of COVID-19 and the absence from school during lockdowns has again not helped with continuity of learning.

Student Achievement Target: Writing – Year 5 & 6

Annual Target: To help those students in their second year at school to be more ready for improving their level of achievement in Writing

Baseline data: Our baseline data is taken from the 2020 end of year school achievement analysis in which we have identified students who are potentially at risk of not meeting the school benchmarks for writing. At the end of 2020, in Writing, **67%** of students were achieving at or above the school benchmarks and through analysis, the following groups of students who were identified to be targeted learners in 2021:

- Year 5 students - 6 students
- Year 6 students - 11 students

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p>Term 1: Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p>End of each term: Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and was not successful is recorded on the document.</p> <p>Start of each term: Teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p>	<p>School-wide data:</p> <p>-67% reached the school expected level of achievement for writing in 2021</p> <ul style="list-style-type: none"> - <i>There is a general increase in writing achievement once children have been at school two + years.</i> - <i>Male writing achievement is not at the same level as female achievement - this has been a trend for many years now!</i> - <i>The Year 4 (80%) & 6 (78%) cohorts were the highest achievers</i> - <i>The Year 5 cohort regressed by 10%</i> - <i>The Year 6 cohort increased by 10%</i> <p>Year 5 targeted children (6):</p> <p>-33% (2 children) made the equivalent of one years progress but stayed below the expected level</p> <p>-66% (4 children) regressed & stayed well below the expected level</p> <p>Year 6 targeted children (11):</p> <p>-45% (5 children) are now at the expected level</p> <p>-36% (4 children) made the equivalent of one years progress but stayed below the expected level</p>	<p>Targeted teacher, teacher-aide support at various times has helped student's progress. This has included:</p> <ul style="list-style-type: none"> - ESOL language support - 1 to 1 online programmes e.g. 'STEPS' <p>A number of students who regressed in their learning had other major factors in their lives that at times influenced their ability to be at school, be focused and participate in structured learning programmes.</p>	<p>Continuation of successful differentiated and individualised learning programmes using support that is available.</p>

End of the school year: Analyse end of year data to inform progress and planning for the next year.	-18% (2 children) regressed & stayed well below the expected level	For some students the impact of COVID-19 and the absence from school during lockdowns has again not helped with continuity of learning.
--	--	---

Student Achievement Target: Year 4-6 Social Competence

Annual Target: *To develop the social and emotional competence of students in Year 4-6 to aid successfully managing emotional understanding and engaging positively in social settings*

Baseline data: Our collected data over the past year has shown a growing trend of defiance, fighting, disruption to learning. Incidents peak in the first block (9-11am) and at lunchtime (1-2pm) indicating that when they have unstructured, socially focussed experiences they do not have the skills to manage these situations. The results of the 2020 Year 4-6 student 'NZCER Well-being at School' survey identified a large group of children who were having problems with self-regulating their emotions and reducing regulation of emotions and maintaining control of their emotions. Also identified were difficulties with social skills. Results indicated that key areas were where children:

- were unable to name emotions
- were not good at listening to each other
- could not identify a way to stand up for themselves calmly
- had an inability to ask for help
- struggled to ignore each other when others are mean
- are not treating other with respect

What we planned to do:	What happened?	Why did it happen?	Where to next?
Term 1: Teachers identify specific actions for term 1 to meet the identified needs of targeted children.	Results from the Year 4-6 senior syndicate from the NZCER Wellbeing survey from 2020 to 2021 are shown below. This was the % who chose <u>always & mostly often</u> rather than sometimes or never: <ul style="list-style-type: none"> - children were unable to name emotions 37% to 25% (+12% improvement) - children were not good at listening to each other 26% to 18% (+8% improvement) 	The development and focus of the school SEN team (LSC, SENCO, Principal & RTLB) has led to the continuation of more intensive support for a wider range of students.	Further embedding of the Zones of Regulation programme across the school.

<p>End of each term: Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and was not successful is recorded on the document.</p> <p>Start of each term: Teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p>End of the school year: Analyse end of year data to inform progress and planning for the next year.</p>	<ul style="list-style-type: none"> - children who could not identify a way to stand up for themselves calmly 31% to 20% (+11% improvement) - children who had an inability to ask other students for help 24% to 21% (+3% improvement) - children who had an inability to ask other adults for help 21% to 14% (+7% improvement) - children who felt others are not treating other with respect 37% to 25% (+12% improvement) - children struggled to support each other when others are mean 14% to 17% (-3% regression) 	<p>The implementation of the Zones of Regulation programme across the school. This started for students in Term 4 but staff have been introduced to this across the whole year.</p> <p>The implementation of PB4L Tier 2 training has meant that staff are developing more skills and strategies for working with student behaviour.</p> <p>The employment of a teacher aide for pastoral care support, 8.30 – 11.30 has been a huge success in settling students with anxiety and other needs.</p>	<p>Re-employment of pastoral care teacher aide for the whole year to continue giving support to students.</p>
---	---	---	---

St Patrick's School

Annual Report

For the Year Ended 31 December 2021

SCHOOL DIRECTORY

Ministry Number: 3016
Principal: Steve Wheeler
Address: 132 Chapel Street Masterton 5810
PO Box 2021, Kuripuni, Masterton 5842
Phone: 06-377 5043
Email: office@stpatmsmn.school.nz

MEMBERS OF THE BOARD

Name	Position	How Position Gained	Term Expires
Steve Wheeler	Principal	ex Officio	
James O'Connor	Presiding Member/ Parent Rep	Elected	June 2022
Terri-Ann Coltham	Staff Rep	Elected	June 2022
Michael Murphy	Parent Rep	Elected	June 2022
Scott Andrew	Parent Rep	Elected	June 2022
A-i Philips	Parent Rep	Elected	June 2022
Brian Panikulam	Parent Rep	Elected	June 2022
Father Bruce England	Proprietors Rep	Elected	June 2022
Hellen Johnston	Proprietors Rep	Elected	June 2022
Mark Brown	Proprietors Rep	Elected	June 2022
Claire Lillis	Proprietors Rep	Elected	June 2022

ACCOUNTANT

Haglund Consultants Limited
1/392 Queen Street
Masterton 5840

St Patrick's School

Annual Report

For the Year Ended 31 December 2021

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

St Patrick's School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

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

Presiding Member



James O'Connor

13/5/2022

Date

Principal



Steve Wheeler

13/5/2022

Date

St Patrick's School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,049,181	519,388	1,894,609
Locally Raised Funds	3	57,710	26,300	30,262
Use of Proprietor's Land and Buildings		128,856	-	188,732
Interest Income		898	2,000	2,258
Gain on Sale of Property, Plant and Equipment		2,101	-	-
Other Revenue		784	-	2,143
		2,239,530	547,688	2,118,004
Expenses				
Locally Raised Funds	3	28,687	15,500	15,051
Learning Resources	4	1,798,979	256,030	1,607,764
Administration	5	125,357	131,150	118,957
Finance		1,026	75	1,264
Property	6	248,859	118,545	316,125
Depreciation	11	32,785	31,578	32,830
Loss on Disposal of Property, Plant and Equipment		280	-	1,693
Amortisation of Intangible Assets	12	5,093	-	5,093
		2,241,666	552,878	2,098,777
Net Surplus / (Deficit) for the year		(2,136)	(5,190)	19,227
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(2,136)	(5,190)	19,227

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 Patrick's School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		288,984	288,985	260,469
Total comprehensive revenue and expense for the year		(2,136)	(5,190)	19,227
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,155	-	9,288
Equity at 31 December		294,003	283,795	288,984

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 Patrick's School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	108,515	80,091	88,603
Accounts Receivable	8	128,833	121,720	121,720
GST Receivable		5,111	-	-
Prepayments		3,569	1,978	1,978
Inventories	9	1,281	1,370	1,370
Investments	10	73,380	74,796	72,796
		320,689	279,955	286,467
Current Liabilities				
GST Payable		-	2,307	2,307
Accounts Payable	13	160,460	126,185	126,185
Borrowings	14	1,379	287	287
Revenue Received in Advance	15	6,067	2,820	2,820
Provision for Cyclical Maintenance	16	9,603	9,221	9,221
Finance Lease Liability	17	6,135	13,333	6,833
		183,644	154,153	147,653
Working Capital Surplus/(Deficit)		137,045	125,802	138,814
Non-current Assets				
Property, Plant and Equipment	11	117,990	120,333	112,511
Intangible Assets	12	73,624	78,717	78,717
		191,614	199,050	191,228
Non-current Liabilities				
Provision for Cyclical Maintenance	16	32,408	33,929	33,929
Finance Lease Liability	17	2,248	7,131	7,131
		34,656	41,060	41,060
Net Assets		294,003	283,792	288,982
Equity		294,003	283,795	288,984

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

St Patrick's School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		652,673	519,388	616,552
Locally Raised Funds		52,600	26,300	36,122
Goods and Services Tax (net)		(7,418)	-	4,252
Payments to Employees		(375,424)	(285,930)	(404,234)
Payments to Suppliers		(267,984)	(235,295)	(203,540)
Interest Paid		(1,026)	(75)	(1,264)
Interest Received		851	2,000	2,463
Net cash from/(to) Operating Activities		54,272	26,388	50,351
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,500	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(37,609)	(32,900)	(29,938)
Purchase of Investments		(584)	(2,000)	(1,667)
Net cash from/(to) Investing Activities		(35,693)	(34,900)	(31,605)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,155	-	9,288
Finance Lease Payments		(6,915)	-	(2,168)
Loans Received/ Repayment of Loans		1,093	-	120
Net cash from/(to) Financing Activities		1,333	-	7,240
Net increase/(decrease) in cash and cash equivalents		19,912	(8,512)	25,986
Cash and cash equivalents at the beginning of the year	7	88,603	88,603	62,617
Cash and cash equivalents at the end of the year	7	108,515	80,091	88,603

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

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

St Patrick's School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

St Patrick's School (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.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools 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.

h) Inventories

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

i) 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

j) Property, Plant and Equipment

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

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

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

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 to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years

Leased assets held under a Finance Lease
Library resources

Term of Lease
12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

m) 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.

n) 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, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees.

p) 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 the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) Financial Instruments

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

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

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

r) Borrowings

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	481,508	442,007	457,640
Teachers' Salaries Grants	1,396,509	-	1,273,262
Other MoE Grants	156,524	77,381	129,362
Transport grants	-	-	469
Other Government Grants	14,640	-	33,876
	<u>2,049,181</u>	<u>519,388</u>	<u>1,894,609</u>

The school has opted in to the donations scheme for this year. Total amount received was \$34,050.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	20,832	11,700	11,655
Fees for Extra Curricular Activities	8,227	5,300	2,400
Trading	8,607	7,200	7,954
Fundraising & Community Grants	20,044	2,100	7,819
Other Revenue	-	-	434
	<u>57,710</u>	<u>26,300</u>	<u>30,262</u>
Expenses			
Extra Curricular Activities Costs	11,450	5,200	2,325
Trading	8,553	7,200	6,684
Fundraising and Community Grant Costs	4,875	2,100	5,337
Other Locally Raised Funds Expenditure	3,809	1,000	705
	<u>28,687</u>	<u>15,500</u>	<u>15,051</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>29,023</u>	<u>10,800</u>	<u>15,211</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	82,579	60,850	47,468
Equipment Repairs	9,287	13,000	2,414
Information and Communication Technology	11,373	10,000	13,415
Library Resources	365	1,250	2,215
Employee Benefits - Salaries	1,677,288	156,930	1,531,859
Staff Development	18,087	14,000	10,393
	<u>1,798,979</u>	<u>256,030</u>	<u>1,607,764</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,620	5,200	5,038
Board Fees	4,333	4,500	4,340
Board Expenses	7,347	8,450	5,413
Communication	1,201	1,750	1,816
Consumables	8,065	7,500	6,436
Operating Lease	4,750	6,100	6,520
Other	18,617	16,000	12,904
Employee Benefits - Salaries	62,089	69,000	63,368
Insurance	8,191	6,900	8,122
Service Providers, Contractors and Consultancy	5,744	5,750	5,000
	<u>125,957</u>	<u>131,150</u>	<u>118,957</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,352	7,000	9,634
Consultancy and Contract Services	8,208	2,800	5,595
Cyclical Maintenance Provision	9,776	17,245	22,786
Grounds	3,525	3,500	3,791
Heat, Light and Water	12,028	13,000	11,950
Rates	5,142	6,300	5,859
Repairs and Maintenance	17,426	7,000	11,793
Use of Land and Buildings	128,856	-	188,732
Security	2,577	1,700	1,303
Employee Benefits - Salaries	54,969	60,000	54,682
	<u>248,859</u>	<u>118,545</u>	<u>316,125</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	65,606	37,335	45,847
Short-term Bank Deposits	42,909	42,756	42,756
Cash and cash equivalents for Statement of Cash Flows	<u>108,515</u>	<u>80,091</u>	<u>88,603</u>

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

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	13,637	4,496	4,496
Interest Receivable	131	84	84
Teacher Salaries Grant Receivable	115,065	117,140	117,140
	<u>128,833</u>	<u>121,720</u>	<u>121,720</u>
Receivables from Exchange Transactions	13,768	4,580	4,580
Receivables from Non-Exchange Transactions	115,065	117,140	117,140
	<u>128,833</u>	<u>121,720</u>	<u>121,720</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	1,281	1,370	1,370
	<u>1,281</u>	<u>1,370</u>	<u>1,370</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	73,380	74,796	72,796
	<u>73,380</u>	<u>74,796</u>	<u>72,796</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	74,889	16,980	(399)		(13,999)	77,471
Information and Communication Technology	18,993	20,629			(11,220)	28,402
Leased Assets	13,076	1,333	(280)		(6,872)	7,257
Library Resources	5,553				(694)	4,859
Balance at 31 Dec 2021	<u>112,511</u>	<u>38,942</u>	<u>(679)</u>	<u>-</u>	<u>(32,785)</u>	<u>117,98^a</u>

	2021	2021	2021	2020	2020	2020
	Cost or	Accum.	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depre.	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	241,641	(164,170)	77,471	241,837	(166,948)	74,889
Information and Communicati	81,009	(52,607)	28,402	60,381	(41,388)	18,993
Leased Assets	20,836	(13,578)	7,258	20,622	(7,546)	13,076
Library Resources	41,541	(36,682)	4,859	41,541	(35,988)	5,553
Balance at 31 December	385,027	(267,037)	117,990	364,381	(251,870)	112,511

12. Intangible Assets

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

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 40 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor or the closure of the school.

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
The major capital works assets included in the equitable leasehold interest are:			
Hall	34,441	37,541	37,541
All Weather Track	4,034	4,184	4,184
Toilet/ Kitchen Block	35,148	36,992	36,992
Total	73,624	78,717	78,717

13. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	22,273	9,325	9,325
Accruals	11,118	10,128	10,128
Employee Entitlements - Salaries	116,580	96,721	96,721
Employee Entitlements - Leave Accrual	10,489	10,011	10,011
	160,460	126,185	126,185
 Payables for Exchange Transactions	 160,460	 126,185	 126,185
	160,460	126,185	126,185

The carrying value of payables approximates their fair value.

14. Borrowings

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Loans due in one year	1,379	287	287
	<u>1,379</u>	<u>287</u>	<u>287</u>

The school has borrowings/Credit Card Balances as at 31 December 2021 of \$1,379 (31 December 2020 \$287). The loan is from ASB Bank for the purpose of purchases via Credit Cards. The loan limit is \$1k per Credit Card (2). Interest is NIL provided the amount is paid by the following month.

15. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other revenue in Advance	6,067	2,820	2,820
	<u>6,067</u>	<u>2,820</u>	<u>2,820</u>

16. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	43,150	43,150	25,615
Increase/ (decrease) to the Provision During the Year	8,082	9,221	20,818
Use of the Provision During the Year	(9,221)	(9,221)	(3,283)
Provision at the End of the Year	<u>42,011</u>	<u>43,150</u>	<u>43,150</u>
Cyclical Maintenance - Current	9,603	9,221	9,221
Cyclical Maintenance - Term	32,408	33,929	33,929
	<u>42,011</u>	<u>43,150</u>	<u>43,150</u>

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	6,135	6,833	6,833
Later than One Year and no Later than Five Years	2,248	7,131	7,131
	<u>8,382</u>	<u>13,964</u>	<u>13,964</u>
Represented by			
Finance lease liability - Current	6,135	6,833	6,833
Finance lease liability - Term	2,248	7,131	7,131
	<u>8,382</u>	<u>13,964</u>	<u>13,964</u>

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members		
Remuneration	4,175	4,340
Leadership Team		
Remuneration	616,054	587,116
Full-time equivalent members	6	6
Total key management personnel remuneration	<u>620,229</u>	<u>591,456</u>

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also

been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100 - 110	3.00	0.00
	3.00	0.00

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

20. 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 number of persons to whom all or part of that total was payable was as follows:

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contract agreements for capital works:
(Capital commitments at 31 December 2020: NIL)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	4,980	4,428
Later than One Year and No Later than Five Years	17,015	7,011
	<u>21,995</u>	<u>11,439</u>

23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	108,515	80,091	88,603
Receivables	128,833	121,720	121,720
Investments - Term Deposits	73,380	74,796	72,796
Total Financial assets measured at amortised cost	<u>310,728</u>	<u>276,607</u>	<u>283,119</u>

Financial liabilities measured at amortised cost

Payables	160,460	126,185	126,185
Borrowings - Loans	1,379	287	287
Finance Leases	8,383	20,464	13,964
Total Financial Liabilities Measured at Amortised Cost	<u>170,222</u>	<u>146,936</u>	<u>140,436</u>

24. Events After Balance Date

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Independent auditor's report

To the readers of the financial statements of St Patrick's School (Masterton) for the year ended 31 December 2021

The Auditor-General is the auditor of St Patrick's School (Masterton) (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wairarapa Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 13 May 2022. 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 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- 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.

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 on page 1 but does not include the financial statements, and our auditor's report thereon.

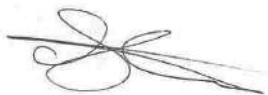
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Andrew Steel | **Moore Markhams Wairarapa Audit**
On behalf of the Auditor-General | Wellington, New Zealand