

# *St Patrick's School*

## *2023 Annual Report*



*SCHOOL MISSION: 'Preparing for the future in a Catholic environment'*

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# BOARD OF TRUSTEES - 2023 ANNUAL REPORT

**Vision:** 'Learners who show love for God's creation and are the best they can be'

**Values:** Kaha/Strength Atawhai/Kindness Kairangi/Excellence

Kia ora koutou,

*I take pleasure in presenting the 2023 Annual Report for St Patrick's School, Masterton.*

*Firstly, I would like to take the opportunity to pass on a huge thanks to all of the St Patrick's staff for a very successful year. This one has definitely felt more upbeat than the past couple..... let's take a moment to reflect and celebrate our successes:*

- With our fantastic food fair, whanau picnic and biathlon, Footsteps dance show, "On yer bike" challenge, Art Splash, cultural dress day, Kapa haka, Archbishop Martin visit, 18 Baptisms, 22 First communions, Matariki, Tough Guy/Gal we are demonstrating KAHAKA/STRENGTH as a community.*
- With our achievements in the National chess competition, cross-country, swimming sports, rippa-rugby and netball, two teachers becoming fully qualified, art selections for Aratoj, our reading recovery discontinuation rate, Matharapa, upskilling our Te Reo Māori (Tamariki & Kaiako), professional development of staff, Garden to Table we are demonstrating KAIRANGI/EXCELLENCE.*
- With our Hospice visits, PB4L, student wellbeing surveys, Bully-free day, Anzac Day participation, Wairarapa catholic schools day, All Saints Day, Fundraisers for Free Ambulance, Foodbank and Fill the Bus events (to name a few) and liaising and working with our Chanel family we are demonstrating ATAWHAI/KINDNESS.*

*The St Patrick's staff are truly a team that helps the school community to "Live our school values".*

*2024 is bringing change for the school, with new appointments, structures and the curriculum refresh - no doubt some of it exciting and some of it challenging.*

*The School's overall cash position is good. However, we have suffered an overall net loss this year. This illustrates the precariousness of schools finances. The Board is confident in our Principal's ability to confidently navigate the funding intricacies that all schools currently face as we support the learning journey of our tamariki.*

*Thank you again to not only the staff team but also our hard-working PTA, our Board and all of the additional, often unnoticed, volunteers - all of whom give their free time to the school. It takes a village to raise a child and without people like you, our tamariki would suffer.*

*Let us continue to support St Patrick's School as a wider community – help of any kind is greatly appreciated. We all need to take responsibility for the future learning and growth of our precious tamariki.*

*Kia maiea tō rā and God Bless*

*Ali Philps*

*BOT Presiding Member*



# ***2023 ANALYSIS OF VARIANCE***

## **Introduction**

This report is a part of the St Patrick's School Annual Report for 2023. 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 2023 School Charter. It also highlights areas of further, ongoing development, which will be used to help set the school direction for 2024.

This report includes:

- The review of the 2023 School Annual Plan
- 2023 Student achievement target analysis:
  - Reading
  - Writing
  - Maths

# ST PATRICK'S SCHOOL - 2023 ANNUAL PLAN REVIEW

<b>Strategic Goal 1:</b>	<b>Implement a curriculum that empowers and engages students for the future</b>	<b>Initiative:</b>	<b>New national Religious Education curriculum - 'To Tatou Whakapono - Our faith'</b>	<b>Leader: Chris Connor</b>
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whanau are at the centre of education <b>NELP Objective 2: Barrier free access</b> - great education opportunities and outcomes are within reach for every learner <b>NELP-Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
<b>Measure:</b>	Staff have a sound knowledge and understanding of the new RE curriculum 'To Tatou Whakapono - Our Faith' and are in a position to be confident to begin to implement this in classroom programmes			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
Lead teacher and other lead staff members to be upskilled in the planned changes within the refreshing of the RE curriculum 'To Tatou Whakapono - Our Faith' and design a within school PLD plan.	Regular Professional Development led by the Archdiocese focused on the new Religious Education and was attended by the Director of Religious Education and other key leaders. This focused on: - Comparisons were between the current curriculum and the new curriculum and the Bishop's foreword comments from both curriculums. - Achievement objectives and learning intentions of the new themes. - the cross themes woven through the 4 Main themes. - Touchstones for each year level are focus points: Y1-2 Whakatau-Welcomed, Yr 3-4 Aroha mai, Aroha atu- <b>Loved</b> , Yr 5-6 Oho Ake - <b>Inspired</b> . - Applying Pedagogy in RE - looking at trying to improve the creativity within planning lessons for RE, and assessment. This included formative, evaluation of lessons and the big picture of children's progress in the New Curriculum	The whole school to begin implementing the 'To Tatou Whakapono' curriculum with its new achievement objectives and structure.  This will include rewriting the content of our Catholic Social Teaching curriculum as this merges with the new RE curriculum.
School PLD: Focus - Implement a programme of support for the staff to be upskilled in the refresh of the NZ Curriculum.		
School Curriculum design: Focus - lead the staff in starting to redesign our school curriculum to match the changes in the refreshed NZ Curriculum.		



<b>Strategic Goal 1:</b>	<b>Implement a curriculum that empowers and engages students for the future</b>	<b>Initiative:</b>	<b>Wairarapatanga – ANZ histories curriculum</b>	Leader: Kim Teahan
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whanau are at the centre of education <b>NELP Objective 2: Barrier free access</b> - great education opportunities and outcomes are within reach for every learner <b>NELP-Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
<b>Measure:</b>	Staff have improved cultural capability focused on knowing stories & history that are important to us and that is used to inform and improve classroom practice			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
Teacher Only Day: All school staff learn about our local school, Masterton, Wairarapa stories and history. This includes a focus on both Maori and non-Maori contexts.	<ul style="list-style-type: none"> <li>- A successful Teacher Only Day inspired and upskilled staff with knowledge of local stories. These were then used at times in relevant teaching programmes.</li> <li>- Kahui Ako PLD helped all school staff to write their pepeha/mihimihi using frameworks from Nathan Riki. Over the year all staff presented them orally to their peers and displayed them in the staffroom. This certainly helped everyone grow in confidence and some also used them at powhiri or meetings where introductions were needed.</li> <li>- Staff have started to use ANZ Histories resources in learning programmes. For example in term 1 through work on 'A Sense of Place - Turangawaewae me te kaitiakitanga' local stories were successfully included. General feedback also mentioned that students found the story type delivery engaging.</li> <li>- The Catholic Special Character Evaluation for Development document from the NZCEO office was looked at, at a leadership level, and discussions have begun in relation to developing an action plan for including Māori Spirituality in programmes</li> <li>- Kahui AKO PLD gave opportunities: <ul style="list-style-type: none"> <li>* to begin looking at Maori Giftedness and how we can identify success as Maori. More in-depth work is needed in this area.</li> <li>* to develop a localised curriculum. Some of the ideas included building curriculum around your pepeha, developing a unit that is taught across transition schools and reflecting your pepeha in your physical environment.</li> </ul> </li> <li>- Staff enjoyed learning about the resources 'Ata' and 'Oho'. These are Ministry resources to support social/ emotional learning through a uniquely Aotearoa lens.</li> <li>- Chanel College continued to support our students at Powhiri, Kapa Haka, Te Wiki o te reo Māori &amp; Te Wā Tuku Reo Māori. Again this support was hugely appreciated.</li> </ul>	<p>Continued development of implementing the Histories curriculum into termly programmes including both national and local stories.</p> <p>Look at ways for staff to continue to grow in confidence in using Te Reo Māori.</p> <p>Further PLD with Nathan Riki to look at:</p> <ul style="list-style-type: none"> <li>- what Māori giftedness looks like at school</li> <li>- the creation of a St Patrick's School haka</li> </ul>
Implement learnings & opportunities from Whakaoriori Kahui ako workstream 'Wairarapatanga': <ul style="list-style-type: none"> <li>- Maori language, customs, ways of being, protocols</li> <li>- wisdom, narratives &amp; stories from our ancestors</li> <li>- the place where we stand, belong &amp; connected to</li> <li>- values &amp; principles</li> </ul>		
School PLD: implement a programme of support for the staff to be upskilled in the context of: <ul style="list-style-type: none"> <li>- Aotearoa New Zealand Histories curriculum</li> <li>-Maori spirituality Catholic Character</li> </ul>		



<b>Strategic Goal 1:</b>	<b>Implement a curriculum that empowers and engages students for the future</b>	<b>Initiative:</b>	<b>NZ Curriculum refresh – Te Mataiaho general curriculum overview</b>	<b>Leader: Steve Wheeler</b>
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whanau are at the centre of education <b>NELP Objective 2: Barrier free access</b> - great education opportunities and outcomes are within reach for every learner <b>NELP-Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
<b>Measure:</b>	Staff have a sound understanding of the aims and purpose of the NZ Curriculum refresh and are starting to develop ideas for adapting our current school curriculum in line with these			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
Lead teacher to be upskilled in the planned changes within the refreshing of the NZ Curriculum and design a within school PLD plan to lead staff	<p>-The upskilling of the lead teacher was a slow process throughout the year. Overall the speed at which the school wanted to move forward was not matched by the speed of released support from the Ministry of Education (MOE).</p> <p>- The lead teacher attended a very useful half day leaders PLD session run by the Ministry of Education. This was an opportunity to learn about the overall intent of this new curriculum “Te Mātaiaho” as well as learning possible ways of delivering this to the school staff on our upcoming Teacher Only Day. A key message that was shared was to not rush the upskilling of staff and to take our time. It is especially important to focus on the front half of the document which explains the purpose of the curriculum rather than rushing straight to the curriculum subject areas and focusing upon them.</p> <p>- A further document was shared with all schools called ‘The Common Practice Model’. Broadly speaking, while the refreshed New Zealand Curriculum focuses on ‘what’ is taught, the Common Practice Model focuses on ‘how’ it is taught. The Common Practice Model is in service to The New Zealand Curriculum and the progress steps in the NZC will be integral to the Common Practice Model as we develop the practices.</p> <p>- Further staff meetings were held at which the staff spent time looking at two key areas of the curriculum. This was the ‘Know, Understand, Do’ model which goes across all curriculum areas and the progressions model where the curriculum is to be split into four phases of learning. It is designed this way to enable teachers to respond to the critical learning in every phase and to ensure that the learning that matters is not missed.</p> <p>- In term 4 the staff joined with other local schools in joint PLD sessions. This allowed teachers to take part in a range of workshops covering digital coding, PRIME maths, structured literacy, Common Practice Model and neuro-diverse needs. The day was successful in helping develop knowledge of the new refreshed curriculum across a range of areas.</p>	Further development of our school curriculum based on the refreshed NZC.
School PLD: Implement a programme of support for the staff to be upskilled in the refresh of the NZ Curriculum.		A key focus will be on improving the delivery of Te Reo Māori teaching.
Teacher Only Days (TOD’S): Focus - In 2023 two Ministry of Education additional teacher-only days are to be planned to support implementation activities across The New Zealand Curriculum refresh, the re-design of Te Marautanga o Aotearoa.		A further key focus will be on the consistent implementation of the “Understand, Know, Do” model in the programme planning
School Curriculum design: lead the staff in starting to redesign our school curriculum to match the changes in the refreshed NZ Curriculum (NZC)		The above areas are also dependent on the direction and guidance of the new government who are expected to make changes to what was planned.



<b>Strategic Goal 1:</b>	<b>Implement a curriculum that empowers and engages students for the future</b>	<b>Initiative:</b>	<b>NZ Curriculum refresh – Te Mataiaho: Literacy curriculum</b>	<b>Leader: John Murray</b>
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whānau are at the centre of education <b>NELP Objective 2: Barrier free access</b> - great education opportunities and outcomes are within reach for every learner <b>NELP-Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
<b>Measure:</b>	Staff have a sound understanding of the aims and purpose of the refreshed literacy curriculum and are starting to develop ideas for adapting our current school curriculum in line with these			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
Lead teacher to be upskilled in the planned changes within the refreshing of the Literacy Curriculum within the new NZ Curriculum and design a within school PLD plan	<ul style="list-style-type: none"> <li>- Initial professional reading and upskilling of the new content of the refreshed curriculum</li> <li>- 'Te Mataiaho'. The Ministry of Education had started to share information with schools through online websites - <a href="https://curriculumrefresh.education.govt.nz/whats-changing">https://curriculumrefresh.education.govt.nz/whats-changing</a></li> <li>- John has been undertaking professional reading, beginning to look at the proposed new elements of the common practice model. Staff learnt that the NZ curriculum identifies 'what to teach' and the Common Practice Model identifies 'how to teach' it.</li> <li>- Staff were pleased that the Common Practice Model will be embedded into supports and resources, professional learning, and will influence Initial Teacher Education programmes.</li> <li>- The five focus areas of the strategy were analysed by staff as discussions on how this will impact our school curriculum. Key learnings were: <ul style="list-style-type: none"> <li>- Five interdependent focus areas mean a combined focus on these areas is needed to equip every early learning setting and school to provide the teaching and learning their learners and families need.</li> <li>- This strategy will guide action to shape the schooling system to deliver equity and excellence in literacy &amp; communication and maths teaching and learning.</li> <li>- Changes will mean that we need to replace our present Learning Progression Framework and our Literacy Learning Progressions. It will be replaced by a one schooling progression that shows the sequence of learning for Literacy and Communication.</li> <li>- This document takes a wider view of literacy than the traditional focus on reading and writing, because we know literacy is about more than this. Equal importance must be placed on oral language, speaking, listening, viewing, presenting, as well as digital literacy.</li> </ul> </li> <li>- In Term 4 the new Literacy Curriculum was released by the MOE. Staff began to look at the impact of the new Literacy curriculum that is to be in place for 2025.</li> </ul>	<p>A key focus will be on the updating of the following curriculum overview plans for:</p> <ul style="list-style-type: none"> <li>- reading</li> <li>- writing</li> </ul> <p>The above areas are also dependent on the direction and guidance of the new government who are expected to make changes to what was planned.</p>
School PLD: Implement a programme of support for the staff to be upskilled in the refresh of the new Literacy Curriculum within the new NZC		
Teacher Only Days (TOD'S): In 2023 two Ministry of Education additional teacher-only days are to be planned to support implementation activities across The New Zealand Curriculum refresh, the re-design of Te Marautanga o Aotearoa		
School Curriculum design: lead the staff in starting to redesign our school Literacy curriculum		



<b>Strategic Goal 1:</b>	<b>Implement a curriculum that empowers and engages students for the future</b>	<b>Initiative:</b>	<b>NZ Curriculum refresh – Te Mataiaho: Maths curriculum</b>	<b>Leader: Chris Day</b>
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whanau are at the centre of education <b>NELP Objective 2: Barrier free access</b> - great education opportunities and outcomes are within reach for every learner <b>NELP-Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Our curriculum has students engaged and empowered to strive for excellence as Catholic life-long learners			
<b>Measure:</b>	Staff have a sound understanding of the aims and purpose of the refreshed Mathematics curriculum and are starting to develop ideas for adapting our current school curriculum in line with these			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
Lead teacher to be upskilled in the planned changes within the refreshing of the Maths Curriculum within the new NZ Curriculum and design a within school PLD plan.	- Initial professional reading and upskilling of the new content of the refreshed curriculum – ‘Te Mātaiaho’. In early 2023 the Ministry of Education started to share information with schools through online websites – <a href="https://curriculumrefresh.education.govt.nz/whats-changing">https://curriculumrefresh.education.govt.nz/whats-changing</a>	A key focus will be on the updating of the following curriculum overview plan for: - maths
School PLD: Implement a programme of support for the staff to be upskilled in the refresh of the new Maths Curriculum within the new NZ Curriculum.	- New maths and literacy curriculums discussed (with video MOE links) during Teacher Only day at the start of term 2 looking at what this might look like at this early stage of implementation. More in depth PLD for teachers leading curriculum areas of maths(CD) and literacy (JM) to commence later in term 2/early term 3.	The above area is also dependent on the direction and guidance of the new government who are expected to make changes to what was planned.
Teacher Only Days (TOD’S): In 2023 two Ministry of Education additional teacher-only days planned to support implementation activities across The New Zealand Curriculum refresh, the re-design of Te Marautanga o Aotearoa	- Throughout 2023 we were awaiting PLD opportunities to guide us through this so that we are able to begin to upskill the staff. We are also still awaiting the final copy of the Maths curriculum to be completed and shared with schools. This was a frustrating process as it was hard to move forward without MOE guidance.	
School Curriculum design: lead the staff in starting to redesign our school Maths curriculum to match the changes in the refreshed NZ Curriculum.	- Leaders started to look at and review the impending new maths curriculum documentation in readiness for PLD expected in term 4 <a href="https://drive.google.com/drive/folders/1w40DiJ7_m1@q0uxdE2DRC-3DM8-U7LVZ">https://drive.google.com/drive/folders/1w40DiJ7_m1@q0uxdE2DRC-3DM8-U7LVZ</a>  - In Term 4 the new Maths Curriculum was released by the MOE. Staff began to look at the impact of the new Maths curriculum that is to be in place for 2025.	



<b>Strategic Goal 2:</b>	<b>Establish a nurturing environment that enhances the holistic wellbeing of our community</b>	<b>Initiative:</b>	<b>PB4L Restorative practices</b>	<b>Leader: Chris Day</b>
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whanau are at the centre of education <b>NELP Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Our community members experience growth in their well-being through understanding how to care and look after themselves and others			
<b>Measure:</b>	Staff have developed a sound and growing understanding of 'restorative practices' and are developing ideas on how to implement this within our school culture			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
Teacher Only Day: PB4L Restorative Practices school introduction focusing on the Why? What? How? of the programme	- Teacher Only Day at the start of term set the scene for an introduction into Restorative Practices (RP). Armed with the basic strategies for building relationships and having conversations with others when things go wrong, teachers begin term 1 with a fresh approach to dealing with issues when relationships break down using the frameworks and scripts provided.	Continued further development of school-wide restorative practices with support from the Ministry of Education PB4L team.
Undertake the 'Sustainable Restorative Practice in Schools' initial survey to gauge school direction to move forward in phase 1 in 2023: - Values, expectations, systems - Leading Restorative practices - Staff engagement, capability & wellbeing - Student engagement in learning, voice & wellbeing - Sustainable practices in transitions	- PB4L lead teacher worked with Cath Forrester, MOE facilitator throughout the year. This work focused on discussing Book 2 - PB4L Restorative Essentials which consisted of a series of activities designed for developing and practising essential RP skills to keep fresh and at the forefront of classroom practises. This was generally successful with staff growing in confidence in the understanding.  - Cath Forrester also worked with the staff over a number of sessions during the year. These focused on identifying areas of development for staff based on a strengths and weaknesses RP survey and how they dealt with/respond to incidents in the classroom. These supported staff well and kept the idea of using RP practices fresh in their minds.  - Feedback from staff towards the end of the year indicated that they were comfortable starting to use restorative practices and felt a growing confidence that it would be effective. A common trend in the area of next steps was the fact that, at this stage, as a team we do not observe each other in the RP process with students. We are not yet at this stage of our development, but clearly this is an area we can look to include in our practices in the future.	
School programme design: design and then lead the staff in the phase 1 implementation plan for restorative practices.	- A final summary meeting at the end of the year with Cath Forster, PB4L facilitator focused on organising ongoing PLD sessions for 2024.	



<b>Strategic Goal 3:</b>	<b>Maximise the potential of staff to develop their capabilities for teaching &amp; learning</b>	<b>Initiative:</b>	<b>Developing deeper knowledge and understanding of diverse learning needs to aid engaging students in our curriculum</b>	<b>Leader:</b> Penny Thomson
<b>National Education Learning Priorities:</b>	<b>NELP Objective 1: Learners at the centre</b> - learners with their whanau are at the centre of education <b>NELP Objective 2: Barrier free access</b> - great education opportunities and outcomes are within reach for every learner <b>NELP-Objective 3: Quality teaching &amp; leadership</b> - quality teaching and leadership make a difference for learners and their whānau			
<b>Outcome:</b>	Staff have the capability to be the best they can be, to help students aim for excellence in all that they do.			
<b>Measure:</b>	School practices and programmes delivered by staff underpin effective inclusive practices			

<b>Planned Actions</b>	<b>Evaluation of what actually happened</b>	<b>Next steps</b>
<p>Collaborate with support groups/ communities to develop deeper knowledge of diverse learning needs that are in need of being supported at St Patrick's School e.g. SEN team, RTLB, MOE Learning Support</p>	<p>- Teaching and support staff were led in a Professional Development session by one of our local MOE educational psychologists - Wendy Maitin-Casalis. The session focused upon developing understanding about an approach to support children who have experienced trauma. The group looked at the PACE model which is a way of thinking, feeling, communicating and behaving that helps children to feel safe. Staff related well to this model and trialled using elements when relevant with students.</p> <p>- Lead teacher attended local Whakaoriori Kahui Ako meetings where support and new ideas will be developed for moving this goal further forward. As always it was good to hear what other schools are doing and this brought ideas for our school.</p> <p>- Our school and Masterton attendance data was regularly looked at during the year. This allowed the school to be aware of potential attendance issues. What was most important was then digging into the story behind each case to see if there was anything we could do to help.</p> <p>- A school based Year 4-6 student survey focused on attendance and engagement was administered. This showed that most students looked forward to extra curriculum days such as cross country, pyjama day, Garden to Table, trips etc. A large group of students looked forward to PE, Art and maths. The days the majority of the students stay at home are when they are sick. A few said when there are family problems, appointments, for their birthday and one said often.</p> <p>- In term 4 staff meetings we shared Masterton schools and St Patrick's attendance data with our staff. From this staff were upskilled in Ministry changes focused on additional attendance measures.</p>	<p>Continued further development of school-wide understanding of diverse learning needs and how this impacts on teaching and learning programmes.</p> <p>Further delving into how further learning impacts on teaching &amp; learning programmes and the difference teachers are making.</p>
<p>Implement learnings &amp; opportunities from Whakaoriori Kahui ako workstream 'Attendance &amp; Engagement':</p> <ul style="list-style-type: none"> <li>- using attendance data to identify and respond to issues.</li> <li>- implementing the Learning Support Delivery Model to give effect to national policy statements by using tools to strengthen inclusive practices and connect with whānau and communities.</li> <li>- obtain student, teacher, staff, leaders and whanau voice.</li> </ul>		

<ul style="list-style-type: none"> <li>- identify the range of practices and programmes that contribute to an inclusive environment</li> </ul>	<ul style="list-style-type: none"> <li>- To end the year we again completed the NZCER annual wellbeing survey. The Whakaoriori Kahu Ako collected the % of aggressive behaviour across the region to analyse. From this survey the current St Patrick's Years 4-6 results indicate that 70.4% think that there is not a problem with aggressive behaviour. This was a slight decrease from the previous year.</li> <li>- Staff discussions when looking at the wellbeing survey results ended with the decision that the big picture next step from the survey will be to include and teach the full programme of 'Zones of regulation' in 2024. This was last done in 2022 and this year has focused on teaching lessons when needed. The thinking is that we need to reteach the lessons every second year as the delivery, content and discussions change as children get older.</li> </ul>	
<p>School PLD: implement a programme of support for the staff to be upskilled in the context of:</p> <ul style="list-style-type: none"> <li>- practices/ programmes with effective inclusive practices</li> <li>- teachers deliberate professional acts that embrace culture, language and identity</li> <li>- curriculum and engagement in learning by students</li> </ul>		



# ST PATRICK'S SCHOOL 2023 STUDENT PROGRESS + ACHIEVEMENT



## Student Opportunities & Engagement

During the 2023 school year, tamariki at St. Patrick's school again had the opportunity to be engaged in a wide range of activities that enrich all aspects of the curriculum as well as providing further opportunities for learning, personal growth and social development.

### Whole school opportunities

- Winter & Summer sports teams
- Choir & brass music tuition
- Enviro-Schools group
- EOTC opportunities – including Tough Guy & Gal & Year 4, 5 & 6 Camps
- Mihi whakatau, Matariki & Waitangi Day celebrations
- Celebrations of culture
- Book, National Conservation, Bullying Free NZ & Te Reo Maori & International Language celebration weeks
- Overseas cultural trip to Rarotonga

### Leadership opportunities

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

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

## Student Achievement Target: Reading

**Annual Target:** to support those students in Years 2 & 3, who are not yet at our school benchmarks in Reading, to make where possible accelerated progress

**Baseline data:** Our baseline data is taken from the 2022 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 2022, in Reading **74%** 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 2023:

- Year 2 students - 18 students (below)
- Year 3 students - 13 students (below)

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p><b>Term 1:</b> Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p><b>End of each term:</b> Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and wasn't successful is recorded on the document.</p> <p><b>Start of each term:</b> Teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p><b>End of the school year:</b> Analyse end of year data to inform progress and planning for the next year.</p>	<p><b>School-wide data:</b>  <b>73%</b> reached the school expected level of achievement for reading in 2023</p> <p><b>Year 2 targeted children (18 below):</b>  -6% (1 child) made very accelerated progress and is now above the expected level  -42% (7 children) made accelerated progress and are now at the expected level  -48% (8 children) made the equivalent of one years progress but stayed below the expected level  -12% (2 children) regressed in their learning &amp; moved to well below the expected level.</p> <p><b>Year 3 targeted children (13 below):</b>  -8% (1 child) left the school mid-way through the year  -8% (1 child) made very accelerated progress and are now above the expected level  -24% (3 children) made accelerated progress and are now at the expected level  -30% (4 children) made the equivalent of one years progress but stayed below the expected level  -30% (4 children) regressed in their learning to move to well 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"> <li>- Using the MOE phonics based 'Ready to Read' books</li> <li>- Small group teacher aide led phonics programme</li> <li>- RT-LIT support</li> <li>- ESOL language support</li> </ul> <p>The impact of Reading Recovery and Early Literacy Support interventions with two school based teachers were part of the student successes.</p> <p>The group of children who are now well-below the benchmark level included:</p> <ul style="list-style-type: none"> <li>- 3 working with external agency support</li> <li>- 2 with lower than regular attendance</li> <li>- 1 with significant social and home-life disruption</li> </ul>	<p>Continuation of successful differentiated and individualised learning programmes using support that is available.</p> <p>Continuation of the BSLA Literacy programme into Year 2 and training 2 x new teachers.</p> <p>Refreshing our school Literacy curriculum programme and delivery in-line with the new NZ curriculum refresh.</p> <p>Investigating the implementation of new Literacy support using funding from the Masterton Trust Lands Trust new initiative.</p>



## Student Achievement Target: Writing

**Annual Target:** to support those students across the school, who are not yet at our school benchmarks in Writing, to make where possible accelerated progress

**Baseline data:** Our baseline data is taken from the 2022 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 2022, in Writing **64%** 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 2023:

- Year 2 students - 1 students (below)
- Year 3 students - 15 students (below)
- Year 6 students - 11 students (well below)

What we planned to do:	What happened?	Why did it happen?	Where to next?
<p><b>Term 1:</b> Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p><b>End of each term:</b> Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and wasn't successful is recorded on the document.</p> <p><b>Start of each term:</b> Teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p><b>End of the school year:</b> Analyse end of year data to inform progress and planning for the next year.</p>	<p><b>School-wide data:</b>  <b>62%</b> reached the school expected level of achievement for <b>writing</b> in 2023</p> <p><b>Year 2 targeted children (11 below):</b>            - 54% (6 children) made accelerated progress and are now at the expected level            - 9% (1 children) made the equivalent of one years progress but stayed below the expected level            36% (4 child) regressed in their learning &amp; moved to well below the expected level.</p> <p><b>Year 3 targeted children (15 below):</b>            - 12% (1 child) left the school mid-way through the year            - 19% (3 children) made very accelerated progress and are now above the expected level            - 50% (5 children) made accelerated progress and are now at the expected level            - 40% (5 children) made the equivalent of one years progress but stayed below the expected level            - 10% (1 child) regressed in their learning &amp; moved to well below the expected level.</p> <p><b>Year 6 targeted children (11 below):</b>            - 18% (2 children) left the school mid-way through the year            - 54% (6 child) made accelerated progress and are now at the expected level            - 9% (1 child) made the equivalent of one years progress but stayed below the expected level            - 18% (2 children) regressed in their learning &amp; moved to well 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"> <li>- Using the MOE phonics based 'Ready to Read' books</li> <li>- Small group teacher aide led phonics programme</li> <li>- RT-LIT support</li> <li>- ESOL language support</li> </ul> <p>The impact of Reading Recovery and Early Literacy Support interventions with two school based teachers were part of the student successes.</p> <p>The group of children who are now well-below the benchmark level included:</p> <ul style="list-style-type: none"> <li>- 2 working with external agency support</li> <li>- 1 with lower than regular attendance</li> <li>- 2 with significant social and home-life disruption</li> </ul>	<p>Continuation of successful differentiated and individualised learning programmes using support that is available.</p> <p>Continuation of the BSLA Literacy programme into Year 2 and training 2 x new teachers.</p> <p>Refreshing our school Literacy curriculum programme and delivery in-line with the new NZ curriculum refresh.</p> <p>Investigating the implementation of new Literacy support using funding from the Masterton Trust Lands Trust new initiative.</p>



Student Achievement Target: Maths			
Annual Target: to support those students in Years 6, who are not yet at our school benchmarks in Maths, to make where possible accelerated progress			
<p><b>Baseline data:</b> Our baseline data is taken from the 2022 end of year school achievement analysis in which we have identified students who are potentially at risk of not meeting the school benchmarks for Maths. At the end of 2022, in Maths <b>69%</b> 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 2023:</p> <ul style="list-style-type: none"> <li>Year 5 students - 20 students (well below)</li> <li>Year 6 students - 25 students (well below)</li> </ul>			
What we planned to do:	What happened?	Why did it happen?	Where to next?
<p><b>Term 1:</b> Teachers identify specific actions for term 1 to meet the identified needs of targeted children.</p> <p><b>End of each term:</b> Teachers evaluate targeted children's progress over the term. Progress and evaluation of what was and wasn't successful is recorded on the document.</p> <p><b>Start of each term:</b> Teachers identify new goals and identify specific actions for the new term to meet the identified needs of the targeted children.</p> <p><b>End of the school year:</b> Analyse end of year data to inform progress and planning for the next year.</p>	<p><b>School-wide data:</b>  <b>78%</b> reached the school expected level of achievement for <b>maths</b> in 2023</p> <p><b>Year 5 targeted children (20 well below):</b>  - 10% (2 children) left the school mid-way through the year  - 10% (2 children) made very accelerated progress and moved from well below to at the expected level  - 80% (16 children) made accelerated progress and moved from well below to below the expected level</p> <p><b>Year 6 targeted children (25 well below):</b>  - 8% (2 children) left the school mid-way through the year  - 20% (5 children) made very accelerated progress and moved from well below to at the expected level  - 32% (8 children) made accelerated progress and moved from well below to below the expected level  - 40% (10 children) made the equivalent of one years progress but stayed well 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"> <li>- Targeted small group work</li> <li>- ESOL language support</li> </ul> <p>The sequential sequence of the PRIME maths programme was effective in supporting students to build on the skills they have learnt over time. This is another year further on in this programme and it seems each year we are seeing improved results.</p> <p>The accelerated progress of the Year 5 cohort is a good sign for 2024 in that if they continue this progress they have a good chance of meeting the benchmarks at the end of next year.</p> <p>The Year 6 cohort included a group of students who have historically struggled in maths. They have progressed throughout 2023 but were not able to make enough progress to get to the actual benchmark level.</p>	<p>Continuation of successful differentiated and individualised learning programmes using support that is available.</p> <p>Implementing the refreshed PRIME maths programme including online student support resources.</p> <p>Refreshing our school Maths curriculum programme and delivery in-line with the new NZ curriculum refresh.</p>



# Employment Policy Compliance

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	- working towards upholding the school 'Employer Responsibility Policy' and 'Equal Employment Opportunities' procedures to provide an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<ul style="list-style-type: none"> <li>- developing a policy statement and establishing objectives</li> <li>- appointing an EEO representative</li> <li>- consulting with staff to hear any concerns</li> <li>- creating an employee database</li> <li>- encouraging staff to participate in training &amp; career development</li> <li>- programme monitoring through staff meetings &amp; board reports</li> <li>- reviewing employment and personnel policies and processes</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> <li>- treat current and prospective staff fairly</li> <li>- make decisions based on relevant merit</li> <li>- work to eliminate bias and discrimination.</li> </ul>
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori,</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<ul style="list-style-type: none"> <li>- working towards upholding the principles of Te Tiriti o Waitangi.</li> <li>- consulting with the community</li> <li>- treat current and prospective staff fairly</li> <li>- make decisions based on relevant merit</li> <li>- work to eliminate bias and discrimination.</li> </ul>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> <li>- performance management and professional development</li> <li>- acknowledgement of staff achievements</li> <li>- salary units and classroom release time</li> </ul>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> <li>- treat current and prospective staff fairly</li> <li>- make decisions based on relevant merit</li> <li>- work to eliminate bias and discrimination.</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	- removing barriers where appropriate to the position applied for

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	*	
Has this policy or programme been made available to staff?	*	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	*	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	*	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	*	
Does your EEO programme/policy set priorities and objectives?	*	

## *2023 Kiwisport Funding*

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,281. The funding was spent on employing a learning assistant to support participation in school sports during school break-times and encouraging students to join teams.

During the year, children of all ages were given opportunities to participate in a range of both indoor and outdoor sports. Emphasis was given to encouraging both older and younger children to participate. Sports offered included Ripa-rugby, touch-rugby, rugby, soccer, netball, hockey, mod/softball, t-ball, cricket and dodgeball. Senior Year 4-6 children also had the opportunity to continue to participate in a 'Tough Guy & Gal' event. It has been noticeable that again there is a declining number of children participating in sport again during this last year.



# ST PATRICK'S SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### SCHOOL DIRECTORY

**Ministry Number:** 3016  
**Principal:** Steve Wheeler  
**School Address:** 132 Chapel Street, Masterton 5810  
PO Box 2021, Kuripuni, Masterton 5842  
**School Phone:** 06-377 5043  
**School Email:** [office@stpatsmstn.school.nz](mailto:office@stpatsmstn.school.nz)

#### MEMBERS OF THE BOARD

Name	Position	How Position Gained	Term Expires
Steve Wheeler	Principal	ex Officio	
Jane Cayless	Staff Rep	Elected	June 2025
Ali Philps	Parent Rep	Elected	June 2025
Georgie Mapusua	Parent Rep	Elected	June 2025
Lynton Baird	Parent Rep	Elected	June 2025
Jenna Katia	Parent Rep	Elected	June 2025
Father Bruce England	Proprietors Rep	Elected	June 2025
Mark Brown	Proprietors Rep	Elected	June 2025
Claire Hills	Proprietors Rep	Elected	June 2025
Michelle Beaver	Proprietors Rep	Elected	June 2025
Andrew Reid	Parent Rep	Elected	Resigned Sept-23
Rosie Martin	Minute Taker	n/a	n/a

#### ACCOUNTANT

**HaglundChilds Limited**  
1/392 Queen Street  
Masterton 5840

# ST PATRICK'S SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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<a href="#">6 - 18</a>	Notes to the Financial Statements
	Independent Auditor's Report



# St Patrick's School

## Statement of Responsibility

For the year ended 31 December 2023

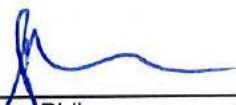
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

**Presiding Member**



Alison Philps

31/5/24.

Date

**Principal**



Steve Wheeler

31-05-2024

Date

# St Patrick's School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	2,186,066	616,680	2,276,950
Locally Raised Funds	3	46,372	33,725	43,397
Use of Proprietor's Land and Buildings		128,856	-	128,856
Interest		11,277	1,200	3,038
Other Revenue		-	-	1,585
<b>Total Revenue</b>		<b>2,372,571</b>	<b>651,605</b>	<b>2,453,826</b>
<b>Expense</b>				
Locally Raised Funds	3	26,997	27,200	27,931
Learning Resources	4	1,944,333	342,044	1,961,316
Administration	5	169,906	163,915	166,776
Interest		1,271	-	955
Property	6	291,735	118,700	242,334
Other Expense	7	5,093	-	5,093
<b>Total Expense</b>		<b>2,439,335</b>	<b>651,859</b>	<b>2,404,405</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(66,764)</b>	<b>(254)</b>	<b>49,421</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(66,764)</b>	<b>(254)</b>	<b>49,421</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 Patrick's School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		352,494	352,495	294,004
Total comprehensive revenue and expense for the year		(66,764)	(254)	49,421
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		42,070	9,069	9,069
<b>Equity at 31 December</b>		327,800	361,310	352,494
Accumulated comprehensive revenue and expense		327,800	361,310	352,494
<b>Equity at 31 December</b>		327,800	361,310	352,494

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	119,254	157,247	139,373
Accounts Receivable	9	119,814	187,209	187,209
GST Receivable		8,167	4,810	4,809
Prepayments		4,045	11,888	11,888
Inventories	10	3,443	1,030	1,030
Investments		118,284	75,872	74,672
		373,007	438,056	418,981
<b>Current Liabilities</b>				
Accounts Payable	14	158,249	204,805	204,805
Revenue Received in Advance	15	6,745	4,265	4,265
Provision for Cyclical Maintenance	16	10,837	3,104	3,104
Finance Lease Liability	17	7,730	9,247	6,403
Funds held in Trust	18	5,601	1,800	1,800
		189,162	223,221	220,377
<b>Working Capital Surplus/(Deficit)</b>		183,845	214,835	198,604
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	147,865	110,495	120,389
Intangible Assets	13	63,437	68,531	68,531
		211,302	179,026	188,920
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	59,676	26,416	26,416
Finance Lease Liability	17	7,671	6,135	8,614
		67,347	32,551	35,030
<b>Net Assets</b>		327,800	361,310	352,494
<b>Equity</b>		327,800	361,310	352,494

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		676,847	616,680	696,904
Locally Raised Funds		60,763	33,725	38,512
Goods and Services Tax (net)		(3,358)	-	299
Payments to Employees		(401,947)	(351,300)	(382,324)
Payments to Suppliers		(299,034)	(274,665)	(301,927)
Interest Paid		(1,271)	-	(1,015)
Interest Received		10,675	1,200	2,695
Net cash from/(to) Operating Activities		42,675	25,640	53,144
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(57,752)	(9,500)	(24,254)
Purchase of Investments		(43,612)	(1,200)	(1,292)
Net cash from/(to) Investing Activities		(101,364)	(10,700)	(25,546)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		42,070	9,069	9,069
Finance Lease Payments		(7,301)	(6,135)	(7,609)
Funds Administered on Behalf of Other Parties		3,801	-	1,800
Net cash from/(to) Financing Activities		38,570	2,934	3,260
<b>Net increase/(decrease) in cash and cash equivalents</b>		(20,119)	17,874	30,858
Cash and cash equivalents at the beginning of the year	8	139,373	139,373	108,515
<b>Cash and cash equivalents at the end of the year</b>	8	119,254	157,247	139,373

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 Patrick's School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense 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 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 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 12.

### ***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 17. Future operating lease commitments are disclosed in note 23.

#### ***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.

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

#### ***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 released to 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

### **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 expected 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 are 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 material.

#### **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.

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
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	Term of Lease
Library resources	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 and research expenditure 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.).

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

#### **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 and annual leave earned, by non teaching staff, but not yet

##### *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.

#### **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 or grants are earned.

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

#### **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

#### **q) 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 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 7 to 10 year period. 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.

#### **r) 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.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

#### **s) 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.

#### **t) 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.

#### **u) Budget Figures**

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

#### **x) Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	654,762	616,680	666,969
Teachers' Salaries Grants	1,509,219	-	1,580,046
Other Government Grants	22,085	-	29,935
	<u>2,186,066</u>	<u>616,680</u>	<u>2,276,950</u>

The school has opted in to the donations scheme for this year. Total amount received was \$35,139.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	21,662	5,850	17,521
Fees for Extra Curricular Activities	13,989	16,075	14,457
Trading	10,143	8,000	7,713
Fundraising & Community Grants	567	3,800	3,706
Other Revenue	11	-	-
	<u>46,372</u>	<u>33,725</u>	<u>43,397</u>
<b>Expense</b>			
Extra Curricular Activities Costs	14,210	12,900	12,800
Trading	8,404	8,500	9,994
Fundraising and Community Grant Costs	343	3,800	2,345
Other Locally Raised Funds Expenditure	4,040	2,000	2,792
	<u>26,997</u>	<u>27,200</u>	<u>27,931</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>19,375</u>	<u>6,525</u>	<u>15,466</u>

Donations include \$2,110 from Masterton Lands Trust, \$1.8k from Mons Moore Trust, \$5k from Barbara Hoskings and \$2k from Thomas George McCarthy. All have been spent.

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	77,098	60,500	68,927
Equipment Repairs	12,147	6,000	6,816
Information and Communication Technology	10,550	11,500	14,179
Library Resources	-	1,100	1,100
Employee Benefits - Salaries	1,793,698	227,300	1,822,265
Staff Development	12,878	9,750	11,931
Depreciation	37,962	25,894	36,098
	<u>1,944,333</u>	<u>342,044</u>	<u>1,961,316</u>

In October 2023, 24 students and 2 staff members undertook a cultural and learning experience to Rarotonga. The trip was paid for by families, fundraising and donations along with a contribution from the school of \$3,600.

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,545	7,196	8,598
Board Fees	4,615	4,550	4,230
Board Expenses	2,934	4,300	9,345
Communication	1,347	1,000	964
Consumables	11,371	10,500	9,657
Operating Leases	5,197	10,500	5,367
Other	19,905	19,625	21,215
Employee Benefits - Salaries	99,919	92,000	93,661
Insurance	10,766	8,500	7,995
Service Providers, Contractors and Consultancy	6,307	5,744	5,744
	<u>169,906</u>	<u>163,915</u>	<u>166,776</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	5,053	3,500	3,665
Consultancy and Contract Services	39,479	38,000	35,784
Cyclical Maintenance	43,891	10,000	135
Grounds	6,271	4,500	5,041
Heat, Light and Water	16,659	16,000	14,744
Rates	5,037	6,500	4,690
Repairs and Maintenance	6,747	5,750	15,306
Use of Land and Buildings	128,856	-	128,856
Security	7,309	2,450	2,289
Employee Benefits - Salaries	32,433	32,000	31,824
	<u>291,735</u>	<u>118,700</u>	<u>242,334</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. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Amortisation of Intangible Assets	5,093	-	5,093

## 8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	74,378	113,903	96,029
Short-term Bank Deposits	44,876	43,344	43,344
Cash and cash equivalents for Statement of Cash Flows	<u>119,254</u>	<u>157,247</u>	<u>139,373</u>

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



## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	6,394	18,305	18,305
Interest Receivable	1,076	474	474
Teacher Salaries Grant Receivable	112,344	168,430	168,430
	<u>119,814</u>	<u>187,209</u>	<u>187,209</u>
Receivables from Exchange Transactions	7,470	18,779	18,779
Receivables from Non-Exchange Transactions	112,344	168,430	168,430
	<u>119,814</u>	<u>187,209</u>	<u>187,209</u>

## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	3,443	1,030	1,030
	<u>3,443</u>	<u>1,030</u>	<u>1,030</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	118,284	75,872	74,672
	<u>118,284</u>	<u>75,872</u>	<u>74,672</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Furniture and Equipment	72,417	51,255			(16,672)	107,000
Information and Communication Technology	28,451	6,498			(13,129)	21,820
Leased Assets	13,960	7,685	-		(7,466)	14,179
Library Resources	5,561				(695)	4,866
<b>Balance at 31 Dec 2023</b>	<u>120,389</u>	<u>65,438</u>	<u>-</u>	<u>-</u>	<u>(37,962)</u>	<u>147,865</u>

### Restrictions

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

2023	2023	2023	2022	2022	2022
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	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	276,789	(169,789)	107,000	225,534	(153,117)	72,417
Information and Communication Technology	83,913	(62,093)	21,820	77,415	(48,964)	28,451
Leased Assets	23,261	(9,082)	14,179	21,176	(7,216)	13,960
Library Resources	42,922	(38,056)	4,866	42,922	(37,361)	5,561
<b>Balance at 31 Dec 2023</b>	<b>426,885</b>	<b>(279,020)</b>	<b>147,865</b>	<b>367,047</b>	<b>(246,658)</b>	<b>120,389</b>

### 13. 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 of the closure of the school.

The major capital works assets included in the equitable leasehold interest are:

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Hall	28,242	31,342	31,342
All Weather Track	3,735	3,885	3,885
Toilet/ Kitchen Block	31,460	33,304	33,304
<b>Total</b>	<b>63,437</b>	<b>68,531</b>	<b>68,531</b>

### 14. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	19,995	26,261	26,261
Accruals	13,642	12,730	12,730
Employee Entitlements - Salaries	113,527	156,447	156,447
Employee Entitlements - Leave Accrual	11,085	9,367	9,367
	<b>158,249</b>	<b>204,805</b>	<b>204,805</b>
Payables for Exchange Transactions	158,249	204,805	204,805
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>158,249</b>	<b>204,805</b>	<b>204,805</b>

The carrying value of payables approximates their fair value.

### 15. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	6,745	4,265	4,265



6,745	4,265	4,265
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#### 16. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	29,520	29,520	42,011
Increase to the Provision During the Year	3,930	10,000	135
Use of the Provision During the Year	(2,898)	(10,000)	(12,626)
Adjustment to the provision	39,961	-	-
Provision at the End of the Year	70,513	29,520	29,520
Cyclical Maintenance - Current	10,837	3,104	3,104
Cyclical Maintenance - Non current	59,676	26,416	26,416
	70,513	29,520	29,520

The schools cyclical maintenance schedule details annual painting 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 schools 10 Year Property plan.

An adjustment to the provision was made during the year to incorporate the increase in estimated costs based on a recent quote received as at balance date.

#### 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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	7,730	6,403	6,403
Later than One Year and no Later than Five Years	7,671	8,614	8,614
	15,401	15,017	15,017
<b>Represented by</b>			
Finance lease liability - Current	7,730	6,403	6,403
Finance lease liability - Non current	7,671	8,614	8,614
	15,401	15,017	15,017

#### 18. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	5,601	1,800	1,800

The funds held in trust relate to an un-used amount of the Principals Leadership/Coaching funding and will be held to be used in the 2024 financial year.

## 19. 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 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(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'.

## 20. Remuneration

### *Key management personnel compensation*

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,615	4,230
<i>Leadership Team</i>		
Remuneration	522,392	631,029
Full-time equivalent members	5	6
Total key management personnel remuneration	527,007	635,259

There are 11 members of the Board excluding the Principal. The Board held 8 full meetings in the year.

### *Principal 1*

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	3 - 4	1 - 5
Termination Benefits	-	-



### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2	4
110 - 120	2	0
	<u>4.00</u>	<u>4.00</u>

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

### 21. 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:

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

### 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

#### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

### 23. Commitments

#### (a) Capital Commitments

As at 31 December 2023 the Board has not entered into contract agreements for capital works.  
(Capital commitments at 31 December 2022: Nil)

#### (b) Operating Commitments

As at 31 December 2023, the Board has entered into the following

(a) operating lease of a photocopier;

	2023 Actual \$	2022 Actual \$
No later than One Year	4,890	4,980
Later than One Year and No Later than Five Years	7,055	12,035
	<u>11,945</u>	<u>17,015</u>

The total lease payments incurred during the period were \$4980 (2022: \$4980).

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	119,254	157,247	139,373
Receivables	119,814	187,209	187,209
Investments - Term Deposits	118,284	75,872	74,672
Total financial assets measured at amortised cost	<u>357,352</u>	<u>420,328</u>	<u>401,254</u>

### Financial liabilities measured at amortised cost

Payables	158,249	204,805	204,805
Finance Leases	15,401	15,382	15,017
Total financial liabilities measured at amortised cost	<u>173,650</u>	<u>220,187</u>	<u>219,822</u>

## 25. Events After Balance Date

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

## 26. 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 the financial statements of St. Patricks's School for the year ended 31 December 2023**

The Auditor-General is the auditor of St. Patricks's School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington 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 18, which comprise the statement of financial position as at 31 December 2023, 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 2023, 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 31 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### **Basis for 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.

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 and section 1 of the Annual Report but does not include the financial statements, and our auditor's report thereon.

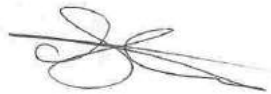
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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