

ST FRANCIS DE SALES SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



ST FRANCIS DE SALES SCHOOL

TE KURA O HĀTO WERAHIKO TE HERA

Principal:	Mary-Angela Tombs
School Address:	11 Mersey Street, Island Bay
School Phone:	04 939 7370
School Email:	office@sfds.school.nz
Ministry Number:	3006
Accounting Provider:	Accounting for Schools Limited

ST FRANCIS DE SALES SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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ST FRANCIS DE SALES 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.

Peter Alexander (Chen)

Full Name of Presiding Member

Peter Alexander

Signature of Presiding Member

07/05/24

Date:

Mary-Angela Tombs

Full Name of Principal

Mary-Angela Tombs

Signature of Principal

07/06/24

Date:

ST FRANCIS DE SALES SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,800,654	1,866,737	1,828,572
Locally Raised Funds	3	143,629	128,900	135,350
Use of Proprietors land and buildings		416,100	416,100	416,100
Interest		9,292	1,000	2,983
		2,369,675	2,412,737	2,383,005
Expenses				
Locally Raised Funds	3	82,860	95,100	91,527
Learning Resources	4	1,667,139	1,600,804	1,622,747
Administration	5	178,034	180,988	204,856
Interest		1,587	2,000	2,750
Property	6	556,909	543,607	529,863
		2,486,529	2,422,499	2,451,743
Net Surplus/(Deficit) for the year		(116,854)	(9,762)	(68,738)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(116,854)	(9,762)	(68,738)

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 FRANCIS DE SALES SCHOOL
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January	371,783	382,262	430,194
Total comprehensive revenue and expense for the year	(116,854)	(9,762)	(68,738)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	77,671	50,000	10,327
Equity at 31 December	332,600	422,500	371,783
Accumulated comprehensive revenue and expense	332,600	422,500	371,783
Equity at 31 December	332,600	422,500	371,783

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 FRANCIS DE SALES SCHOOL

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	5,298	277,500	88,676
Accounts Receivable	8	104,109	96,500	98,517
GST Receivable		27,497	12,000	25,812
Prepayments		26,588	15,000	18,424
Inventories	9	33,358	35,000	33,793
Investments	10	103,991	-	101,751
		300,841	436,000	366,973
Current Liabilities				
Accounts Payable	12	150,019	171,000	176,501
Revenue Received in Advance	13	15,324	-	-
Finance Lease Liability	15	15,285	7,500	10,137
		180,628	178,500	186,638
Working Capital Surplus				
		120,213	257,500	180,335
Non-current Assets				
Property, Plant and Equipment	11	246,635	216,500	220,093
Equitable Leasehold Interest	16	16,019	-	16,862
		262,654	216,500	236,955
Non-current Liabilities				
Provision for Cyclical Maintenance	14	43,600	40,000	32,700
Finance Lease Liability	15	6,668	11,500	12,808
		50,268	51,500	45,508
Net Assets				
		332,600	422,500	371,783
Equity				
		332,600	422,500	371,783

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



ST FRANCIS DE SALES SCHOOL

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		557,796	616,442	649,106
Locally Raised Funds		172,694	143,091	119,159
Goods and Services Tax (net)		(1,685)	13,809	3,705
Payments to Employees		(538,701)	(426,066)	(507,647)
Payments to Suppliers		(275,317)	(276,650)	(246,589)
Interest Paid		(1,587)	(2,000)	(2,750)
Interest Received		7,206	1,087	1,472
Net cash from / (to) the Operating Activities		(79,593)	69,713	16,457
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(76,414)	(28,695)	(27,479)
Purchase of Investments		(2,240)	-	(48,962)
Sale of Investments		-	101,751	-
Net cash from / (to) the Investing Activities		(78,654)	73,056	(76,441)
Cash flows from Financing Activities				
Furniture and Equipment Grant		77,671	50,000	10,327
Finance Lease Payments		(2,802)	(3,945)	(11,092)
Net cash from Financing Activities		74,869	46,055	(765)
Net increase in cash and cash equivalents		(83,378)	188,824	(60,749)
Cash and cash equivalents at the beginning of the year	7	88,676	88,676	149,426
Cash and cash equivalents at the end of the year	7	5,298	277,500	88,676

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

St Francis de Sales (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Useful lives of property, plant and equipment

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

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 earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprise 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 not trivial.



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20–50 years
Furniture	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Equipment & Textbooks	5 years
Leased assets held under a Finance Lease	5 years
Leased Laptops held under Finance Lease	3 years
Library resources	12.5% Diminishing value



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

k) 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 [details of 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees and grants, should the School be unable to provide the services to which they relate.



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

o) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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 schools 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.

q) Financial Instruments

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

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

r) 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.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) 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.



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	544,590	604,442	635,577
Other Government Grants	13,206	12,000	13,529
Teachers' Salaries Grants	1,242,858	1,250,295	1,179,466
	<u>1,800,654</u>	<u>1,866,737</u>	<u>1,828,572</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Fees for Extra Curricular Activities	61,653	69,200	64,566
Donations	54,853	32,000	41,347
Fundraising & Community Grants	2,187	2,200	2,661
Trading	24,936	25,500	26,776
	<u>143,629</u>	<u>128,900</u>	<u>135,350</u>
Expenses			
Extra Curricular Activities Costs	59,051	69,600	52,174
Trading	23,809	25,500	39,353
	<u>82,860</u>	<u>95,100</u>	<u>91,527</u>
<i>Surplus for the year Locally raised funds</i>	<u>60,769</u>	<u>33,800</u>	<u>43,823</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	30,013	37,250	40,472
Depreciation	52,525	49,150	47,156
Employee Benefits - Salaries	1,570,746	1,495,654	1,519,676
Information and Communication Technology	7,320	11,000	7,311
Staff Development	6,535	7,750	8,132
	<u>1,667,139</u>	<u>1,600,804</u>	<u>1,622,747</u>

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,763	7,051	7,051
Board of Trustees Expenses	2,352	3,800	3,330
Board of Trustees Fees	3,590	6,000	4,155
Communication	3,175	3,000	2,883
Consumables	11,779	8,900	5,299
Employee Benefits - Salaries	111,335	114,487	126,100
Insurance	10,505	10,300	9,936
Other	20,547	21,450	40,478
Service Providers, Contractors and Consultancy	5,988	6,000	5,624
	178,034	180,988	204,856

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,600	7,000	8,058
Consultancy and Contract Services	5,843	8,000	6,997
Cyclical Maintenance Expense	10,900	10,900	10,900
Employee Benefits - Salaries	66,668	57,607	50,107
Grounds	4,633	5,900	5,610
Heat, Light and Water	11,459	12,300	12,912
Rates	1,969	1,800	1,748
Repairs and Maintenance	25,062	17,000	10,736
Security	8,675	7,000	6,695
Use of Land and Buildings	416,100	416,100	416,100
	556,909	543,607	529,863

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Business Saver Account	13	-	7,228
Current 00 Account	5,285	277,500	81,448
Cash equivalents and bank overdraft for Cash Flow Statement	5,298	277,500	88,676

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	450	-	690
Receivables from the Ministry of Education	-	-	13,501
Interest Receivable	3,673	1,500	1,587
Teacher Salaries Grant Receivable	99,986	95,000	82,739
	104,109	96,500	98,517
Receivables from Exchange Transactions	4,123	1,500	2,277
Receivables from Non-Exchange Transactions	99,986	95,000	96,240
	104,109	96,500	98,517

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	32,486	35,000	31,942
Stationery	872	-	1,851
	33,358	35,000	33,793

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	103,991	-	101,751

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	152,696	11,144	-	-	(27,860)	135,980
Information Technology	35,871	62,800	-	-	(13,308)	85,363
Leased Assets	20,430	1,811	-	-	(8,959)	13,282
Library Resources	10,934	2,381	-	-	(1,392)	11,923
Textbooks	162	88	-	-	(163)	87
Balance at 31 December 2023	220,093	78,224	-	-	(51,682)	246,635

The net carrying value of assets held under a finance lease is \$13,282 (2022: \$20,430).

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 Cost or Valuation	2023 Accum Depn	2023 Net Book Value	2022 Cost or Valuation	2022 Accum Depn	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	348,476	(212,496)	135,980	337,331	(184,635)	152,696
Information Technology	321,589	(236,226)	85,363	258,789	(222,918)	35,871
Leased Assets	84,458	(71,176)	13,282	82,648	(62,218)	20,430
Library Resources	61,998	(50,075)	11,923	59,617	(48,683)	10,934
Textbooks	10,966	(10,879)	87	10,878	(10,716)	162
Balance at 31 December	827,487	(580,852)	246,635	749,263	(529,170)	220,093

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	16,604	46,000	48,098
Accruals	7,263	-	7,051
Employee Entitlements - salaries	117,867	115,000	110,102
Employee Entitlements - leave accrual	8,285	10,000	11,250
	150,019	171,000	176,501
Payables for Exchange Transactions	141,734	161,000	165,251
Payables for Non-exchange Transactions - Other	8,285	10,000	11,250
	150,019	171,000	176,501

The carrying value of payables approximates their fair value.



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	15,324	-	-
	<u>15,324</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual 0
Provision at the Start of the Year	32,700	32,700	21,800
Increase to the Provision During the Year	10,900	7,300	10,900
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>43,600</u>	<u>40,000</u>	<u>32,700</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non Current	<u>43,600</u>	<u>40,000</u>	<u>32,700</u>
	<u>43,600</u>	<u>40,000</u>	<u>32,700</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2029. This plan is based on the schools 10 Year Property plan.

15. 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	16,273	7,500	11,718
Later than One Year and no Later than Five Years	7,038	11,500	13,944
Future Finance Charges	(1,358)	-	(2,717)
	<u>21,953</u>	<u>19,000</u>	<u>22,945</u>
Represented By			
Finance Lease Liability - Current	15,285	7,500	10,137
Finance Lease Liability - Non Current	6,668	11,500	12,808
	<u>21,953</u>	<u>19,000</u>	<u>22,945</u>

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

16. Equitable Leasehold Interest

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 35 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.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Cost - Terraced Seating	24,449	-	24,449
Accumulated amortisation	(8,430)	-	(7,587)
	16,019	-	16,862

17. 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 conditions 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 (The Roman Catholic Archdiocese of Wellington) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects funds on behalf of the School (or vice versa) the amounts are disclosed.

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,590	4,155
<i>Leadership Team</i>		
Remuneration	281,189	274,888
Full-time equivalent members	2	2
Total key management personnel remuneration	284,779	279,043
Total full-time equivalent personnel	2	2

There are 9 member of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

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	2
120 - 130	1	-
	3	2

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

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. 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 not entered into any operating commitments. (Operating Commitments at 31 December 2022: nil)

21. Financial Instruments

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	5,298	277,500	88,676
Receivables	104,109	96,500	98,517
Investments - Term Deposits	103,991	-	101,751
Total Financial assets measured at amortised cost	213,398	374,000	288,944
Financial liabilities measured at amortised cost			
Payables	150,019	171,000	176,501
Finance Leases	21,953	19,000	22,945
Total Financial Liabilities Measured at Amortised Cost	171,972	190,000	199,446

22. Events After Balance Date

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

23. Comparatives

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



ST FRANCIS DE SALES SCHOOL

Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board gained	Occupation	Term expired/expires
Peter Chew	Presiding Member	Re-elected Sept 2022	Director	September 2025
Mary-Angela Tombs	Principal	Appointed	Principal	
Sarah Fountain	Staff Rep	Re-elected Sept 2022	Teacher	September 2025
Haley Hakaraia	Parent Rep	Elected Sept 2022		September 2025
Dee Mallon	Parent Rep	Elected Sept 2022		September 2025
Dan McGuinness	Proprietor's Rep	Re-elected Sept 2022	Company Director	Resigned Sept 2023
Megan Teusse	Parent Rep	Re-elected Sept 2022	Pharmacist	September 2025
Aaron Withers	Proprietor's Rep	Re-elected Sept 2022	Surgeon	September 2025
Jo White	Parent Rep	Elected Sept 2022		September 2025
Ameha Wondirad	Parent Rep	Elected Sept 2022		September 2025

ST FRANCIS DE SALES SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support sport for school aged children.

In 2023 St Francis De Sales school received \$3,150 in Kiwi Sport funding (2022: \$3,423).

St Francis De Sales used the Kiwi Sport funding to fund the attendance of the whole school at sports coaching sessions and fundamental skills programmes held onsite and at Akau Tangi, and to purchase sports equipment.

Statement of Compliance with Employment Policy

For the year ended 31 December 2023 the St Francis De Sales School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Independent auditor's report

To the readers of the financial statements of St Francis De Sales School for the year ended 31 December 2023

The Auditor-General is the auditor of St Francis De Sales 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 19, 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 11th June 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.

Emphasis of matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2024.

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, pages 20 to 21, and pages 25 to 34 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

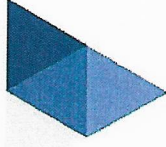
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

2023 SFDS Statement of Variance



School Name:	St Francis de Sales School (Island Bay)	School Number:	3006																											
Strategic Goal	Professional Capability and Inquiry: Build capability and professional learning to empower our teachers to inquire into their practice.																													
NELPs:	A. Quality teaching and leadership make the difference for learners and their whānau																													
Kāhui Ako Initiatives	Improving teacher capability, including the ability to use evidence to evaluate effectiveness.																													
Annual Goal(s):	A. Implement professional growth cycles with Kaiako and Rangatira B. Give agency and authority to whānau of ākonga Māori for Te Reo me ona tikanga and supporting kaimahi to learn from Tangata Whenua C. Arrange professional development opportunities for all kaimahi																													
Business as Usual:	BAU 3: Respond to teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches																													
Target 1:	All learners will improve their understanding of Te Reo Māori																													
Baseline Data:	NZCER Te Reo Māori Assessment (Assessed in Term 3, 2022) <table border="1"> <thead> <tr> <th>Year Level (ref year)</th> <th>Students (Completed)</th> <th>Mean Scale Score</th> <th>Standard Deviation</th> <th>Highest Score</th> <th>Upper Quartile</th> <th>Median</th> <th>Lower Quartile</th> <th>Lowest Score</th> </tr> </thead> <tbody> <tr> <td>Y 7 (7)</td> <td>29/29</td> <td>40.6</td> <td>6.4</td> <td>53.7</td> <td>44.2</td> <td>39.3</td> <td>35.7</td> <td>32.2</td> </tr> <tr> <td>Y 8 (8)</td> <td>26/26</td> <td>41.8</td> <td>9.2</td> <td>59.0</td> <td>45.3</td> <td>39.6</td> <td>35.9</td> <td>29.5</td> </tr> </tbody> </table>			Year Level (ref year)	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score	Y 7 (7)	29/29	40.6	6.4	53.7	44.2	39.3	35.7	32.2	Y 8 (8)	26/26	41.8	9.2	59.0	45.3	39.6	35.9	29.5
Year Level (ref year)	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score																						
Y 7 (7)	29/29	40.6	6.4	53.7	44.2	39.3	35.7	32.2																						
Y 8 (8)	26/26	41.8	9.2	59.0	45.3	39.6	35.9	29.5																						
New baseline data gathered in 2023: NZCER Taku Reo Survey (Term 2) - for use in 2024																														

Comparison Data:		Year Level (ref year)	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
		Y 4 (4)	17/17	32.3	7.1	45.5	37.8	31.2	26.5	21.2
		Y 5 (5)	24/24	37.9	7.4	57.3	39.2	35.6	33.6	28.7
		Y 6 (6)	30/30	42.8	10.0	55.6	51.0	44.3	36.9	12.1
		Y 7 (7)	23/23	43.8	8.4	60.5	50.5	42.9	37.3	28.1
		Y 8 (8)	21/21	44.6	9.8	59.8	52.8	42.5	37.6	26.1
Target 2:		All target learners will make accelerated progress in writing								
Baseline Data:		<p>Target ākongā:</p> <p>43 Learners from Year 4-8 - selected by their classroom teachers to be targeted for literacy support within the Accelerated Literacy Learning programme.</p> <ul style="list-style-type: none"> • 6 Year 4 Learners • 10 Year 5 Learners • 9 Year 6 Learners • 12 Year 7 Learners • 6 Year 8 Learners • 8 of these learners were Tangata Whenua • 31 of these learners were Tangata Tiriti • 4 were of Taiuiwi (including Asian, African, European) 								

Target 1: All learners will improve their understanding of Te Reo Māori				
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>	
2 teachers appointed as a 'Toa Team' - to lead tikanga me ona Tikanga within the staff	The number of ākonga at taumata 3 increased from 1 to 3	The school community is not 'in the habit' of using Te Reo in everyday conversation. Many of our families are Tauīwi (recent migrants)	Implement the Te Reo Me Ona Tikanga Māori progressions	
2 Board members, 1 Teacher Aide and 11 teachers completed a Te Ahu o te Reo Māori course - through Takatū.	The number of ākonga Māori 3 increased from 0 to 1	We are at the early stages of building adult capability to lead learning. While teachers have begun giving more importance to Te Reo in the learning, there is still a great deal more scope to improve.	Increase expectation of the importance of ensuring that Te Reo is celebrated and new learning is practised daily.	
Teacher meetings throughout Term 2 and 3 were focussed on Te Reo	The mean scale score for Year 7 ākonga increased from 40.6 to 43.8 (+3.2)	The lack of clear, simple guidance for phases of learning was identified as a possible reason why improvement was not more marked.	Evaluate how best to cater for more capable learners - Tuakana Teina.	
All teachers planned and taught Te Reo in class, using the resources and knowledge gained through Te Ahu o te Reo Māori	The mean scale score for Year 8 ākonga increased from 41.8 to 44.6 (+2.8)		Continue to add to a pool of useful resources for classes to use.	
Termly Mihi Whakatau. Weekly Kapahaka for all learners in Year 4-8 ākonga - and occasionally Year 3 ākonga.	In relation to scale score: <ul style="list-style-type: none"> 59% of learners improved their score from the same time in 2022 16% of learners stayed the same as last year 25% of learners regressed since last year 	The Te Reo Me Ona Tikanga Māori progressions had not been implemented in 2023, as this support was still in the development phase.		
Principal worked alongside whānau, hāpū, iwi to develop a Te Reo me ona Tikanga progressions for Year 1-8.	Student Voice: Strengths: <ul style="list-style-type: none"> 74% of ākonga: "You see people performing or 	While Te Reo is taught Te Reo may not have been given the status it needed within the curriculum, for more significant progress to be made.		
Principal developed a website to support teachers to teach Te Reo me ona tikanga.		The school lacks vibrant resources to support Te Reo learning. However, there are many useful resources available online.		

<p>We gathered ākonga-voice by using the Taku Reo Student Survey.</p> <p>Year 1-3: Te Reo integrated into instructions, praise, names, whānau names, introductions, greetings, waiata, pronunciation, instructions, days, dates, counting, greetings, karakia, Mihi/pepeha.</p> <p>Waiata Maori included in weekly Junior singing. Matariki - learning the significance of the different stars and what they remind us of. Preparing kai.</p> <p>Year 4-6: Introducing oneself, greetings focus on instructions and classroom objects in the classroom, colours. Beginning to work on syndicate karakia for kapa haka. Weaving, kite making, pronunciation & language and pūrakau, mihihihi & pēpeha. Matariki - learning the meaning of each star, mythology, link to literacy - preparing the kai, one learner leading karakia during the Hautapu.</p> <p>Year 7&8 Classroom objects, simple requests, phrases. Feelings greetings and farewells, place names. Ko/Nō sentence starters</p>	<p>practising kapa haka at our school.”</p> <ul style="list-style-type: none"> 64% of ākonga: “My school has a pōwhiri to welcome people to our school.” 53% of ākonga: “My teacher gives us instructions in te reo Māori.” 51% of ākonga: “My class practises how to say Māori words properly.” <p>Challenges:</p> <p>Only 1 ākonga hears or speaks Te Reo Māori in any context outside of the school environment - other than on the Television.</p> <p>Te Reo Māori is not used in social situations between ākonga.</p> <p>Very few ākonga have experienced visiting a marae and only 3 ākonga were aware of a school visit to a marae.</p>	
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Increasing number of phrases in everyday classroom interactions as teachers gain knowledge				
Karakia for specific occasions and specific purposes. Matariki - leading karakia at during the Hautapu. Learning the significance of the different stars and what they remind us of marae protocols. Te Whare Tapa Wha to link to well-being				
Planning for next year:				
Begin implementing Te Reo me Ona Tikanga progressions throughout the school. Explore options for celebrating learning through Hero and whānau hui. Wananga for staff and community, including a focus on locally significant Pūrakau. Te Ahu o Te Reo Māori to continue for those staff and volunteers who would like to take part. Principal work to strengthen our relationship with Ngati Toa Rangatira.				
Target 2: All target learners will make accelerated progress in writing				
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>	
Papatūnuku <ul style="list-style-type: none"> - Teachers are taking part in the ALL (Accelerated Literacy Learning) programme, with mentorship provided by an external facilitator - Whole class brainstorm - Small mixed ability groups - plan stories together. - Individual copy of class brainstorm. - Shortened, targeted support for 	Out of the 64 Year 4-8 ākonga who were part of the ALL target group this year: <ul style="list-style-type: none"> • 50% (32) of learners made accelerated progress • 14% (9) made some acceleration during the year • 19% (12) made expected progress during the year 	Targeted guidance based on support from outside facilitator made an impact on student achievement (as many accelerated) Suggestions were made for engaging lessons which were comprehensive. Student absences affected progress. Students lacking resilience when faced with challenges.	The two learners whose PaCT results indicated regression overall were in Year 8. End of year transition processes took place to pass on information about these learners' needs as they move to college. BSLA training for the remaining teachers	

<p>certain students based on needs.</p> <ul style="list-style-type: none"> - Support from Julie Beattie tailored to certain students - Tasks broken down into manageable chunks - Sentence starters shared - Large vocabulary/word cards available - Lots of words scribed on the board for support - Support with planning in terms of organising ideas as well as simplified planning - Some scribing for target students based on their ideas shared orally - Use of visuals for some students for support (ESOL) - Countdown timers with calming music displayed on the TV as well as reminders of time remaining - Use of Chromebooks for writing and reducing cognitive load - Voice to text typing <p>Ranginui</p> <ul style="list-style-type: none"> - Teachers are taking part in the ALL (Accelerated Literacy Learning) programme, with mentorship provided by an external facilitator - Engagement with ALL PD - 1:1 sessions with facilitator/expert to discuss the learning needs of the target students and how to 	<ul style="list-style-type: none"> • 7% (5) made less than expected progress during the year • 5% (3) made no progress • 5% (3) regressed <p>Cohorts:</p> <p>Target learners who made some acceleration or accelerated progress at each year level:</p> <p>Year 4: 83% (5) Year 5: 80% (8) Year 6: 55% (5) Year 7: 85% (11) Year 8: 66% (4)</p> <p>Barriers to learning:</p> <p>28% (18) of the target learners experience various significant barriers to learning:</p> <ul style="list-style-type: none"> • Neurodiversity including dyslexia, ASD, ADHD, genetic conditions • Adverse childhood experiences (trauma) <p>Of this group:</p> <ul style="list-style-type: none"> • 61% (11) made some acceleration or accelerated progress • 44% (7) did not accelerate <p>Interruptions to learning:</p> <p>25% (16) of the target learners had interruptions to learning, due to changes in their main classroom</p>	<p>Lesson observations by the outside facilitator were very helpful for identifying ways to help target students.</p> <p>Some students did not make progress due to complex needs which required more one-to-one support</p> <p>Students in other interventions which meant less time working with them for ALL.</p> <p>There was teacher variance in relation to how PACT was/is measured.</p> <p>Teachers' leave impacting class sizes/knowledge of students prior learning and learning experiences.</p> <p>Strategies that worked well and had a significant impact on our progress towards achieving our target:</p> <p>Whole class planning and brainstorming generated ideas for the students through discussion and 'pre loads' them for the task.</p> <p>Discussions initially with ākonga to find out how they felt about writing helped us to find out about attitudes towards writing and their perception of themselves as a writer. It helped us to find out what they find challenging in writing. It gave the teachers 'student voice'.</p>	<p>Continuing targeted support for identified learners.</p> <p>Assistive tech application for one Year 4 student will be completed early 2024.</p> <p>Plan ahead for implementation of 'The Code'.</p> <p>The benchmark for a Code 'pass' lowered to 80% (feedback from RTLB).</p> <p>Continuing addressing the gaps in the heatmap for 'The Code'</p> <p>Ensuring that the good work started within BSLA continues in Year 3 up.</p> <p>Evaluate transition away from 'Learning through play' - and ensuring the children in Year 4 have opportunities for play and including choice, collaborating with one another and being creative in learning.</p> <p>Consider the structure of the school day and whether we could break the day differently to have more play, shorter lunchtime and different types of play.</p>
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<p>best meet these</p> <ul style="list-style-type: none"> - Structured lessons - Modelled lessons to teach explicit skills - Students having a meaningful purpose - Students having choice and agency over their topics and learning goals - Teaching the language of learning - Giving 1:1 conferencing and feedback to meet specific needs - Using Google docs comment/edit feature to monitor students response to feedback - Specific strategies to support ESOL learners - Shared and guided writing 	<p>teacher during the year. Of these learners:</p> <ul style="list-style-type: none"> • 44% (7) made some acceleration or accelerated progress • 56% (9) did not accelerate <p>Attendance (as at 16/11/23): The target group, as a cohort, attended school for 89% of the year to date. Out of the 23 learners whose progress was not accelerated 13% (3) attended school for less than 80% of the year to date, due to extended family holidays.</p> <p>Writing achievement in relation to the NZ curriculum:</p> <p>20% (13) of the ākonga in the target group are now achieving within expectation in Writing.</p> <p>2% (1) in the target group is now achieving beyond expectation in Writing.</p> <p>28% (18) of the ākonga in the target group are still working towards expectation in Writing.</p> <p>1% (3) of the ākonga in the target group are still working with support towards expectation in Writing.</p>	<p>Sharing pictures/photos with English Language Learners students to guided their understanding</p> <p>Explaining keywords in writing which it may have been assumed that ākonga understood was successful because students could then use their words effectively, in context in their writing. It helped to build their vocabulary.</p> <p>Shared writing/reading as a methodology was successful as the students' use of language could be improved.</p> <p>Having a clear purpose for writing helped with student motivation and description of their learning.</p> <p>Having a clear marking rubric which was shared with the students at the beginning of the unit helped direct the learning and establish a purpose for learning.</p> <p>Targeted 'mini' lessons directed to individual students' needs were successful because they targeted the gaps/needs. These allowed those learners to participate in class wide learning.</p> <p>Shared planning/writing amongst peers worked because more able students were able to support less confident students.</p>
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1% (3) of the ākonga in the target group continue to have an IEP or individualise programme in place, and their progress is measured against their individual goals.	Teacher modelling of tasks supported students because it gave a clear example of what the writing should include and set a focus on success criteria.
<p>Reading achievement in relation to the NZ curriculum:</p> <p>47% (30) of the ākonga in the target group are now achieving within expectation in Reading.</p> <p>1% (1) in the target group is now achieving beyond expectation in Reading.</p> <p>13% (8) of the ākonga in the target group are still working towards expectation in Reading.</p> <p>3% (2) of the ākonga in the target group are still working with support towards expectation in Reading.</p> <p>4% (3) of the ākonga in the target group continue to have an IEP or individualise programme in place, and their progress is measured against their individual goals.</p>	<p>Giving student's agency over the topics they engaged with/used in their work was successful because it increased their interest and motivation in participating in writing tasks.</p> <p>Avoiding 'round robin' guided reading sessions was better because there was less pressure and less of a cognitive load on the students. This method was replaced by children reading independently then completing comprehension tasks.</p> <p>Scaffolded literacy frameworks (given by the facilitator to accompany planning) helped because it increased student interest and engagement with the writing process.</p> <p>The strategies we believe had little or no impact in achieving our target were...</p> <p>Moderating children's work as a syndicate: it was helpful to see other examples but advice on how to improve the writing for the target children was lacking. To improve this practice going forward we will discuss the target child's writing together to identify the needs and to form next</p>

		<p>steps. Greater focus in discussions on teaching strategies that could be used to improve writing.</p> <p>Ensure to give greater consideration to the mentor text used/use more than one to allow for wider student agency (noted that a lot of students stuck with the mentor text as a 'crutch' rather than choosing their own) To improve this practice going forward we will ensure we use more than one mentor text and be explicit in the instructions for how the students can make their own choice for their writing.</p>
Planning for next year:		
<ul style="list-style-type: none"> Continue targeted support for identified learners - implementing those strategies that were deemed successful by 2023 teachers. Ensure PaCT moderation, and make use of Hero goals to support this. Ensure that all staff working with junior learners are trained in BSLA. Ensure that all Year 4-8 teachers have professional learning in relation to using decodable texts. Implement the 80% benchmark for 'The Code' and continue addressing the gaps in the heatmap for this programme. Evaluate transition away from 'Learning through play' - and ensuring the children in Year 4 have opportunities for play and including choice, collaborating with one another and being creative in learning. Review the structure of the school day and whether we could break the day differently to have more play, shorter lunchtime and different types of play. Include micro-interactions, small celebrations and latch on to 'quick fixes' for individual learners to help - so that they can achieve success. Teach 'Sound manipulation', pronunciation with daily practice in English and Te Reo - integrating literacies, numeracies and play. Use shared books / big books to help to build comprehension. Balance metacognition with explicit instruction - making sure that learners have the knowledge base to be able to reason. Ensure teachers have a deep understanding of LPF / PaCT - and use this for planning. Support teachers to better understand progressions in English Language Learning. introduce and embed the ELLP Pathway to develop teacher strategies for second language acquisition and enable teachers to use it for explicit day to day planning and assessment. 		

Report on how the school has given effect to Te Tiriti o Waitangi

As a school, we are committed to honouring and giving effect to Te Tiriti o Waitangi through a number of carefully planned, and naturally occurring actions and interactions, including (for example):

- Strategic goals and initiatives focused on Te Reo me ona Tikanga Māori included in 2023 Annual Plan,
- Guidance sought from key members our rūpū
- Support for staff and Board members to continue upskilling themselves in te reo ma ona tikanga Māori
- Naturalisation of the use of te reo through communications, etc.
- Genuine interest modelled to learn about and from Matauranga Māori and mana Whenua.
- Consultation with rūpū in planning local curriculum, including Te Reo me Ona Tikanga progressions
- Staff and Board members have been learning Te Reo, through the Te Ahu o Te Reo Māori programme
- Rōpū and Whānau wananga, hui
- Celebration of Matariki, including Hautapu
- Regular hui between principal and local Matua from our rūpū
- Mentoring by local Mana Whenua
- Cultural leadership mentoring and support for teacher leaders
- Weekly Kapahaka for Year 4–8 learners
- Measuring Te Reo learning using NZCER test and survey
- Daily karakia, and regular inclusion of waiata and himene

2023 End of Year Student Progress and Achievement Report

Reading	Writing	Mathematics
<p>All (208 ākonga) 89% Within / beyond curriculum expectation 11% Working towards curriculum expectation 6 learners not yet measured against curriculum (recently enrolled) 5 learners - measured against IEP goals rather than NZ curriculum</p> <p>NZ Māori (36 ākonga) 83% Within / beyond curriculum expectation 17% Working towards curriculum expectation</p> <p>Pacific Peoples (16 ākonga) 93% Within / beyond curriculum expectation 7% Working towards curriculum expectation 1 learner - measured against IEP goals rather than NZ curriculum</p> <p>Asian Peoples 41 ākonga) 97% Within / beyond curriculum expectation 3% Working towards curriculum expectation 3 learners not yet measured against curriculum (recently enrolled) 1 learner - measured against IEP goals rather than NZ curriculum</p>	<p>All (208 ākonga) 82% Within / beyond curriculum expectation 18% Working towards curriculum expectation 6 learners not yet measured against curriculum (recently enrolled) 5 learners - measured against IEP goals rather than NZ curriculum</p> <p>NZ Māori (36 ākonga) 81% Within / beyond curriculum expectation 19% Working towards curriculum expectation</p> <p>Pacific Peoples (16 ākonga) 88% Within / beyond curriculum expectation 12% Working towards curriculum expectation 1 learner - measured against IEP goals rather than NZ curriculum</p> <p>Asian Peoples (41 ākonga) 97% Within / beyond curriculum expectation 3% Working towards curriculum expectation 3 learners not yet measured against curriculum (recently enrolled) 1 learner - measured against IEP goals rather than NZ curriculum</p>	<p>All (208 ākonga measured) 87% Within / beyond curriculum expectation 13% Working towards curriculum expectation 6 learners not yet measured against curriculum (recently enrolled) 5 learners - measured against IEP goals rather than NZ curriculum</p> <p>NZ Māori (36 ākonga measured) 81% Within / beyond curriculum expectation 19% Working towards curriculum expectation</p> <p>Pacific Peoples (16 ākonga measured) 88% Within / beyond curriculum expectation 12% Working towards curriculum expectation 1 learner - measured against IEP goals rather than NZ curriculum</p> <p>Asian Peoples (41 ākonga measured) 94% Within / beyond curriculum expectation 6% Working towards curriculum expectation 3 learners not yet measured against curriculum (recently enrolled) 1 learner - measured against IEP goals rather than NZ curriculum</p>

