

ST JOSEPH'S SCHOOL (PATEA)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2452

Principal: Angela Muncaster

School Address: 15 Suffolk Street

School Postal Address: 15 Suffolk Street, Patea, 4520

School Phone: 06 273 8644

School Email: admin@stjoespatea.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

ST JOSEPH'S SCHOOL (PATEA)

Annual Report - For the year ended 31 December 2021

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St Joseph's School (Patea)

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

David James Towers
Full Name of Presiding Member


Signature of Presiding Member

26 May 2022
Date:

Angela Muncaster
Full Name of Principal


Signature of Principal

26 May 2022
Date:

St Joseph's School (Patea)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	318,143	293,950	329,979
Locally Raised Funds	3	12,819	22,700	15,711
Use of Land and Buildings Integrated		15,500	26,156	24,800
Interest Income		91	-	146
		346,553	342,806	370,636
Expenses				
Locally Raised Funds	3	954	1,000	2,552
Learning Resources	4	220,312	212,238	223,167
Administration	5	79,694	69,530	61,682
Finance		761	762	1,074
Property	6	35,576	52,411	55,269
Depreciation	10	6,299	5,693	8,029
		343,596	341,634	351,773
Net Surplus / (Deficit) for the year		2,957	1,172	18,863
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		2,957	1,172	18,863

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

St Joseph's School (Patea)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		86,315	76,452	66,852
Total comprehensive revenue and expense for the year		2,957	1,172	18,863
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		599	-	600
Contribution - Capital Equipment Grant		5,043	-	-
Equity at 31 December		94,914	77,624	86,315
 Retained Earnings		94,914	77,624	86,315
Equity at 31 December		94,914	77,624	86,315

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

St Joseph's School (Patea)
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	99,829	73,024	111,513
Accounts Receivable	8	16,589	16,159	18,498
Prepayments		3,890	632	1,723
Inventories	9	2,441	1,312	2,777
		122,749	91,127	134,511
Current Liabilities				
GST Payable		6,635	3,618	9,089
Accounts Payable	11	23,891	22,653	22,648
Revenue Received in Advance	12	4,269	1,427	3,185
Painting Contract Liability	14	10,570	-	10,570
Finance Lease Liability	15	2,163	2,975	2,911
		47,528	30,673	48,403
Working Capital Surplus/(Deficit)		75,221	60,454	86,108
Non-current Assets				
Property, Plant and Equipment	10	34,978	24,964	21,961
		34,978	24,964	21,961
Non-current Liabilities				
Provision for Cyclical Maintenance	13	3,500	-	-
Painting Contract Liability	14	9,064	-	16,870
Finance Lease Liability	15	2,721	7,794	4,884
		15,285	7,794	21,754
Net Assets		94,914	77,624	86,315
Equity		94,914	77,624	86,315

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

St Joseph's School (Patea)
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		156,390	130,586	158,492
Locally Raised Funds		13,903	22,500	17,469
Goods and Services Tax (net)		(2,454)	-	5,471
Payments to Employees		(102,006)	(43,800)	(82,874)
Payments to Suppliers		(53,223)	(112,817)	(99,436)
Interest Paid		(761)	(762)	(1,074)
Interest Received		91	-	146
Net cash from/(to) Operating Activities		11,940	(4,293)	(1,806)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,274)	-	(1,540)
Net cash from/(to) Investing Activities		(14,274)	-	(1,540)
Cash flows from Financing Activities				
Furniture and Equipment Grant		599	-	600
Finance Lease Payments		(2,143)	(3,603)	(1,907)
Painting contract payments		(7,806)	(7,806)	27,440
Net cash from/(to) Financing Activities		(9,350)	(11,409)	26,133
Net increase/(decrease) in cash and cash equivalents		(11,684)	(15,702)	22,787
Cash and cash equivalents at the beginning of the year	7	111,513	88,726	88,726
Cash and cash equivalents at the end of the year	7	99,829	73,024	111,513

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

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

St Joseph's School (Patea) Notes to the Financial Statements For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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.

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-20 years
Information and Communication Technology	4 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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 in relation to students, should the School be unable to provide the services to which they relate.

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 Expenses.

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

s) Financial Instruments

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

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

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

t) Borrowings

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

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

u) 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.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	132,317	118,075	120,812
Teachers' Salaries Grants	151,389	163,364	173,381
Other MoE Grants	30,749	12,511	35,786
Other Government Grants	3,688	-	-
	<u>318,143</u>	<u>293,950</u>	<u>329,979</u>

The school has opted in to the donations scheme for this year. Total amount received was \$2,850.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	75	-	-
Fees for Extra Curricular Activities	-	200	761
Trading	-	500	-
Fundraising & Community Grants	12,744	22,000	14,950
	<u>12,819</u>	<u>22,700</u>	<u>15,711</u>
Expenses			
Extra Curricular Activities Costs	618	500	1,495
Trading	336	500	1,057
	<u>954</u>	<u>1,000</u>	<u>2,552</u>
<i>Surplus for the year Locally raised funds</i>	<u>11,865</u>	<u>21,700</u>	<u>13,159</u>

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	6,228	5,800	5,871
Library Resources	276	350	497
Employee Benefits - Salaries	208,422	204,188	208,946
Staff Development	5,386	1,900	7,853
	<u>220,312</u>	<u>212,238</u>	<u>223,167</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,838	3,800	3,554
Board Fees	3,685	3,500	3,325
Board Expenses	1,728	4,375	1,572
Communication	3,276	2,180	1,887
Consumables	1,397	2,450	2,034
Other	1,388	3,425	1,422
Employee Benefits - Salaries	44,946	43,800	41,932
Insurance	1,672	1,900	1,863
Service Providers, Contractors and Consultancy	4,273	4,100	4,093
Healthy School Lunch Programme	13,491	-	-
	<u>79,694</u>	<u>69,530</u>	<u>61,682</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,962	2,160	1,936
Cyclical Maintenance Provision	3,500	3,500	6,510
Grounds	1,061	11,100	4,050
Heat, Light and Water	3,292	3,820	4,124
Rates	610	580	572
Repairs and Maintenance	2,369	1,700	12,857
Use of Land and Buildings	15,500	26,156	24,800
Security	420	420	420
Consultancy And Contract Services	6,862	2,975	-
	<u>35,576</u>	<u>52,411</u>	<u>55,269</u>

In 2021, the Proprietor revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value.

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	99,829	73,024	111,513
Cash and cash equivalents for Statement of Cash Flows	<u>99,829</u>	<u>73,024</u>	<u>111,513</u>

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

The school has a credit card with a limit of \$2,000 with a balance at year end of \$1,125.98.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables from the Ministry of Education	2,327	-	-
Banking Staffing Underuse	-	3,138	6,376
Teacher Salaries Grant Receivable	14,262	13,021	12,122
	<u>16,589</u>	<u>16,159</u>	<u>18,498</u>
Receivables from Exchange Transactions	2,327	-	-
Receivables from Non-Exchange Transactions	14,262	16,159	18,498
	<u>16,589</u>	<u>16,159</u>	<u>18,498</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Uniforms	2,195	1,015	2,348
Stationery	246	297	429
	<u>2,441</u>	<u>1,312</u>	<u>2,777</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	6,382	4,680	-	-	(687)	10,375
Furniture and Equipment	6,789	8,993	-	-	(2,059)	13,723
Information and Communication Technology	1,751	5,643	-	-	(773)	6,621
Leased Assets	7,014	-	-	-	(2,765)	4,249
Library Resources	25	-	-	-	(15)	10
Balance at 31 December 2021	<u>21,961</u>	<u>19,316</u>	<u>-</u>	<u>-</u>	<u>(6,299)</u>	<u>34,978</u>

The net carrying value of equipment held under a finance lease is \$4,249 (2020: \$7,014)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	14,959	(4,584)	10,375	10,279	(3,897)	6,382
Furniture and Equipment	86,030	(72,307)	13,723	78,312	(71,523)	6,789
Information and Communication Technology	28,874	(22,253)	6,621	37,281	(35,530)	1,751
Leased Assets	13,439	(9,190)	4,249	13,439	(6,425)	7,014
Library Resources	27,546	(27,536)	10	27,546	(27,521)	25
Balance at 31 December	<u>170,848</u>	<u>(135,870)</u>	<u>34,978</u>	<u>166,857</u>	<u>(144,896)</u>	<u>21,961</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	3,201	3,288	3,079
Accruals	2,559	3,451	3,554
Employee Entitlements - Salaries	14,262	13,021	12,122
Employee Entitlements - Leave Accrual	3,869	2,893	3,893
	<u>23,891</u>	<u>22,653</u>	<u>22,648</u>
Payables for Exchange Transactions	23,891	22,653	22,648
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>23,891</u>	<u>22,653</u>	<u>22,648</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	4,269	1,427	3,185
	<u>4,269</u>	<u>1,427</u>	<u>3,185</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	-	(3,500)	31,500
Increase to the Provision During the Year	3,500	3,500	3,500
Adjustment to the Provision	-	-	3,010
Use of the Provision During the Year	-	-	(38,010)
Provision at the End of the Year	<u>3,500</u>	<u>-</u>	<u>-</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	3,500	-	-
	<u>3,500</u>	<u>-</u>	<u>-</u>

14. Painting Contract Liability

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due within one year	10,570	-	10,570
Due after one year	9,064	-	16,870
	<u>19,634</u>	<u>-</u>	<u>27,440</u>

In 2020 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a five year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2020, with regular maintenance in subsequent years. The agreement has an annual commitment of \$10,570. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	2,628	2,975	3,672
Later than One Year and no Later than Five Years	2,929	7,794	5,557
Future finance charges	(673)	-	(1,434)
	<u>4,884</u>	<u>10,769</u>	<u>7,795</u>
Represented by			
Finance lease liability - Current	2,163	2,975	2,911
Finance lease liability - Term	2,721	7,794	4,884
	<u>4,884</u>	<u>10,769</u>	<u>7,795</u>

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2021 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,685	3,325
<i>Leadership Team</i>		
Remuneration	114,434	112,105
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	118,119	115,430

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2021 (Capital commitments at 31 December 2020: nil).

(b) Operating Commitments

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

(a) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2021 Actual \$	2020 Actual \$
No later than One Year	4,656	2,764
Later than One Year and No Later than Five Years	7,420	12,076
Later than Five Years	-	-
	<u>12,076</u>	<u>14,840</u>

21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	99,829	73,024	111,513
Receivables	16,589	16,159	18,498
Total Financial assets measured at amortised cost	<u>116,418</u>	<u>89,183</u>	<u>130,011</u>

Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	23,891	22,653	22,648
Finance Leases	4,884	10,769	7,795
Painting Contract Liability	19,634	-	27,440
Total Financial Liabilities Measured at Amortised Cost	<u>48,409</u>	<u>33,422</u>	<u>57,883</u>

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.

24. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

25. Breach of Legislation

Restrictions on Borrowing - Section 155, Education and Training Act 2020 restricts the Boards ability to borrow money where the total annual costs to repay outstanding borrowing does not exceed 10% of the Operational Grant. During the financial year this requirement was not met and the statutory borrowing limit was breached.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST JOSEPH'S SCHOOL (PATEA) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of St Joseph's School (Patea) (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, 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, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 26 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

St Joseph's School (Patea)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Dave Towers	Presiding Member	Elected	Sep 2022
Angela Muncaster	Principal		
Susan Hurley	Parent Representative	Elected	Sep 2022
Keri Phillips	Parent Representative	Elected	Sep 2022
Pauline Ranson	Staff Representative	Elected	Sep 2022
Linda Towers	Proprietors Representative	Appointed	Sep 2022
Kelly Langdon	Proprietors Representative	Elected	Sep 2022

St Joseph's School (Patea)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$295 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	St Joseph's Patea	School Number:	2452
Strategic Aim:	Students will be able to identify learning success when accessing the New Zealand Curriculum and achieving their best within the curriculum standards.		
Annual Aim:	To improve Curriculum Standards for students working below their chronological age in Mathematics		
Target:	<p>Mathematics Targets 2021:</p> <ul style="list-style-type: none"> • Increase the total number of learners learning AT or BEYOND their appropriate end of year expectation for Mathematics by the end of 2021. • Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Mathematics by the end of 2021. • <i>Accelerate</i> the progress of the following priority groups as identified in the 2020 end-of-year achievement data: 		
Baseline Data:	<p>Year 2: 2 Learners The group of 2 Learners Below the end of year expectation, will have made accelerated progress (one year or more progress).</p> <p>Year 3: 2 Learners The group of 2 Learners Below the end of year expectation, will have made accelerated progress (one year or more progress).</p> <p>Year 4: 1 Learner 1 Learner Well Below the end of year expectation, will have made accelerated progress (one year or more progress).</p> <p>Year 5: 3 Learners 1 learner working Below the end of year expectation, will have made accelerated progress (one year or more progress).</p> <p>Year 6: 9 Learners (2 Reclassified) The group of 7 learners (2 reclassified) who are Well Below and Below the end of year expectation, will have made accelerated progress (one year or more progress).</p>		

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>
<ul style="list-style-type: none"> Teacher gathered information about each priority learner analysing last year's priority learner information, the end of year report and their own observations and testing, to develop a picture of the learners' strengths and opportunities for growth. This is recorded on our Priority Learner documents. Whānau and student voice were gathered midterm and the end of the year to get voice about how children and whānau are feeling about mathematics learning and how whanau can help at home to support students next steps At fortnightly meetings with the principal release teacher, the Principal had discussions about the effectiveness of strategies- deliberate acts of teaching, analysis of data including modelling books and teachers close monitoring of these learners. Teachers reflected, researched, read and reviewed their own development in teaching of Mathematics. Recorded in their planning. <p>Data was examined and Target Children identified.</p>	<p>1. Front loading weekly – additional session with teacher before maths instructional session providing clarity, confidence and comprehensive teaching and learning for the classroom</p> <p>2. Beginning of the Year a Placement Test will be given. Pretest and Mastery Test on a new strand Each term using evaluating data using Maths Progressions/Pact Tool</p>	<p>1. We will see the teacher exploring acceleration practices and designing interventions for continuous improvement in mathematics relative to our school context. We will see more confidence in learners desire to participate because the strategy is not unknown to them. We will see learners taking more risks with their learning and adopting a have a go attitude. We will see them excited about their learning and wanting to achieve. We will see learning being celebrated with learners.</p> <p>2. We will see the teacher analysing pre-tests and mastery tests and identifying where learners are achieving alongside the progressions. We will see the teacher identifying what worked well and learner's gaps. We will see the above data being shared with learners and opportunities for learners to talk about how they feel and what is or is not working for them. We will see learners co constructing their next learning goals/steps alongside the teacher</p> <p>3.</p>	<p>We will continue with these goals identified for Maths 2021 and carry through to 2022</p> <p>Due to COVID19 – Delta strain there were many interruptions throughout 2021.</p> <p>Attendance was low especially with whanau that had members that were immune compromised.</p> <p>Anxiety / Fear of the unknown</p> <p>Tangihanga not being able to tautoko our whanau or attend due to number limits, vaccinated, leading to conflict within whanau and our school community</p> <p>Whanau Wellbeing and interaction with school community limited due to be unable to be on site</p>

	<p>3. x5 a week maths session /Teacher Aide coaching learner</p> <p>4. Daily Mathletics</p>	<p>We will see teachers planning Number Mon- Wed and Strand learning Thursday-Friday.</p> <p>We will see students engaging in daily instructional mathematics sessions with the teacher.</p> <p>We will see students practising instructional strategy independently then completing set learning activities for their level on Mathletics.</p> <p>We will see students using the modelling book to help and guide them as they are working independently.</p> <p>We will see learners remaining focused and engaged and confident to ask for help.</p> <p>We will see a learning focused relationship developing between the teacher aide and learners and trust being built.</p> <p>4.</p> <p>We will see the teacher using knowledge of PR1ME to put learners in the appropriate level so that they gain confidence to use the appropriate strategies to problem solve.</p> <p>We will see more confidence in learners, speed and recall of basic facts and multiplication.</p> <p>We will see opportunities to practice maths learning during school hours and at home.</p> <p>We will see learners building their confidence in knowing which “known” strategies to choose.</p>	Vaccination / Mandates
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		<p>We will see learners being prepared to take risks instead of relying on teacher prompts and becoming frustrated.</p> <p>We see learners becoming more self-managing.</p>	
Planning for next year:			

Analysis of Variance Reporting



School Name:	St Joseph's Patea	School Number:	2452
Strategic Aim:	Students will be able to identify learning success when accessing the New Zealand Curriculum and achieving their best within the curriculum standards.		
Annual Aim:	To improve Curriculum Standards for students working below their chronological age in Reading		
Target:	<ul style="list-style-type: none"> • Increase the total number of learners learning AT or BEYOND the appropriate end of year expectation for Reading by the end of 2021. • Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Reading by the end of 2021. • Accelerate the progress of the following target groups as identified in the 2021 end-of-year achievement data: 		
Baseline Data:			

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>
<ul style="list-style-type: none"> Teachers gather information about each priority learner analysing last year's priority learner information if appropriate, the end of year report and their own observations and testing, to develop a picture of the learners' strengths and opportunities for growth. This is recorded on our Priority Learner documents. Whānau and student voice are gathered midterm and the end of the year to get voice about for how children and whānau are feeling about reading learning and how whānau can help at home to support students next steps At fortnightly meetings with the principal release teacher, engage in discussion about the effectiveness of strategies-deliberate acts of teaching, analysis of data including modelling books and teachers close monitoring of these learners. Reading Recovery x2 learners Referrals to RT Lit Use of PM Benchmarks L25 and Below. Use of Probe L25 and above 	<ol style="list-style-type: none"> x4 a week students instructional reading session Daily Super Nova Reading Rockets Daily Sunshine Classics Online 	<ol style="list-style-type: none"> <p>We will see the students being supported to build their capability and confidence to takes risks when working on unknown words.</p> <p>We will see the students engaging in using new strategies for reading.</p> <p>We will see learner's confidence in themselves as readers growing and developing.</p> <p>We will see learners using the profile to access their learning goals and next steps.</p> <p>We will see learners using the profile when creating success criteria.</p> <p>We will see the teacher using the structure of the profile to help with planning and forming a solid OTJ.</p> <p>We will see more confidence in learners, speed and recall of sight words being automated.</p> <p>We will see opportunities to practice reading learning during school hours and at home.</p> <p>We will see learners building their confidence in knowing which "known" strategies to choose when decoding a word or when locating correct information when answering questions.</p> 	<p>We will continue with these goals identified for Reading 2021 and carry through to 2022</p> <p>Due to COVID19 – Delta strain there were many interruptions throughout 2021.</p> <p>Attendance was low especially with whanau that had members that were immune compromised.</p> <p>Anxiety / Fear of the unknown</p> <p>Tangihanga not being able to tautoko our whanau or attend due to number limits, vaccinated, leading to conflict within whanau and our school community</p> <p>Whanau Wellbeing and interaction with school community limited due to be unable to be on site</p>

<ul style="list-style-type: none"> Running Records for Junior Target students every 3 weeks and for Years 4-6 twice a term <p>Before school reading with target students</p> <p>Data was examined and Target Children identified.</p>	<p>4. Daily Steps Web Programme</p>	<p>We will see learners being prepared to take risks instead of relying on teacher prompts and becoming frustrated.</p> <p>We see learners becoming more self-managing.</p> <p>4.</p> <p>We will see students being placed appropriately onto the STEPS programme having been tested using the Schonell Spelling test.</p> <p>We will see students recognising sight vocab automatically, instantly and without hesitation, approximately 210 words.</p> <p>We will see students recognising essential words in their reading and using these words confidently in their writing.</p> <p>We will see students being more accurate in their identifying clusters and letter blends giving them the confidence to have a go and take risks when reading.</p> <p>We will see students building on their word knowledge using a thesaurus to extend their vocabulary/oral language.</p> <p>We will see students persisting due to the additional support of teacher aides.</p> <p>We will see student self-monitoring in their reading and writing.</p>	<p>Vaccination / Mandates</p>
<p>Planning for next year:</p>			

Analysis of Variance Reporting



School Name:	St Joseph's Patea	School Number:	2452
Strategic Aim:	Students will be able to identify learning success when accessing the New Zealand Curriculum and achieving their best within the curriculum standards.		
Annual Aim:	To improve Curriculum Standards for students working below their chronological age in Written Language		
Target:	<ul style="list-style-type: none"> • Increase the total number of learners learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2021. • Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2021. • Accelerate the progress of the following priority groups as identified in the 2010 end-of-year achievement data: 		
Baseline Data:			

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>
<ul style="list-style-type: none"> Teachers gather information about each priority learner analysing last year's priority learner information if appropriate, the end of year report and their own observations and testing, to develop a picture of the learners' strengths and opportunities for growth. This is recorded on our Priority Learner documents. Whānau and student voice are gathered midterm and the end of the year to get voice about for how children and whanau are feeling about writing learning and how whānau can help at home to support students next steps At fortnightly meetings with the principal release teacher, engage in discussion about the effectiveness of strategies-deliberate acts of teaching, analysis of data including modelling books and teachers close monitoring of these learners. Teachers reflect, research, read and review their own development in teaching of Writing. They record this in their planning template. Teacher accesses prior knowledge of learners about 	<ol style="list-style-type: none"> 1. When In partnership with LSC identify children for referral to RT Lit, using unassisted 20 min writing sample 2. 4x a week student writing 3. STEPS Web Program done Daily 	<ol style="list-style-type: none"> 1. We will see the teacher being supported to build her capability in working with children who are underachieving We will see the students engaging in using new strategies for writing We will see learner's confidence in themselves as writers growing and developing We will see the Reading Recovery teacher taking identified children to boost their writing when RR children are away 2. We will see students daily practising using basic sight words, phonics chart, sentence starters We will see students engaging in daily instructional sessions with the teacher We will see students using the modelling book to help and guide them as they are writing independently 3. We will see students being placed appropriately onto the STEPS programme having been tested using the Schonell Spelling test We will see students recognising sight vocab automatically, instantly and without hesitation, approximately 210 words. 	<p>We will continue with these goals identified for Written Language 2021 and carry through to 2022</p> <p>Due to COVID19 – Delta strain there were many interruptions throughout 2021.</p> <p>Attendance was low especially with whanau that had members that were immune compromised.</p> <p>Anxiety / Fear of the unknown</p> <p>Tangihanga not being able to tautoko our whanau or attend due to number limits, vaccinated, leading to conflict within whanau and our school community</p> <p>Whanau Wellbeing and interaction with school community limited due to be unable to be on site</p>

<p>genre and interests to use as a foundation for oral language and writing ideas</p> <ul style="list-style-type: none"> Teacher shares learning intentions and constructs success criteria in modelling book, models and provides exemplars for students to unpack and follow which connects to LI and SC and creates independence <p>Data was examined and Target Children identified.</p>	<p>4. Daily Teacher Aide support with Year 1-2 learners</p> <p>5. Monday and Wednesdays. Teacher Aide support with Years 3-5 Dictation</p>	<p>We will see students using these words confidently in their writing and recognising them in their reading.</p> <p>We will see students being more accurate in their spelling of these words.</p> <p>We will see students building on their word knowledge using a thesaurus to extend their vocabulary/oral language.</p> <p>We will see students persisting due to the additional support of teacher aides.</p> <p>We will see student self-monitoring in their reading and writing.</p> <p>4.</p> <p>We will see TA extending learners phonological knowledge using Jolly Phonics.</p> <p>We will see learners transferring their knowledge of phonics sounds and attempting to record the known sounds in their writing.</p> <p>We will see learners creating a sentence/s that makes sense using their knowledge of phonics sounds and basic sight words.</p> <p>5.</p> <p>We will see the teacher preparing dictation using the essential words list – First 300</p> <p>We will see learners transferring their known knowledge of sounds and blends from their spelling list into context</p> <p>We will see improved listening</p> <p>We will see learners developing an awareness of surface features</p>	<p>Vaccination / Mandates</p>
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	<p>6. Term 3 Developing a learner profile for Writing</p>	<p>6. We will see learners using the profile to access their learning goals and next steps. We will see learners using the profile when creating success criteria. We will see the teacher using the structure of the profile to help with planning and forming a solid OTJ.</p>	
	<p>7. During the year Provide opportunities for students to share their writing with an audience</p>	<p>7. We will see the teacher seeking opportunities for learners to share their writing with an audience We will see a publishing wall that learners continually put up to date writing on for an audience. We will see a combination of computer-generated publishing and handwriting</p>	
	<p>8. Term 3: Explore and provide opportunities to use digital technology to assist learners to achieve their writing goals APPs include: Pobble 365, Padlet, Google docs</p>	<p>8. We will see learners especially our boys, having a go at writing their ideas on google docs We will see students highly motivated to write because their interest will be sparked We will see students writing about things that they are interested in /authentic contexts We will see the teacher researching appropriate writing motivation apps</p>	

Planning for next year:			

