

ST JOSEPH'S SCHOOL (PATEA)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2452

Principal: Angela Muncaster

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Accountant / Service Provider:

Education Services.
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ST JOSEPH'S SCHOOL (PATEA)

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance



St Joseph's School (Patea)

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jessica Patu-Hinde
Full Name of Presiding Member

Angela Muncaster
Full Name of Principal

JPH
Signature of Presiding Member

AMuncaster
Signature of Principal

30 May 2023
Date:

30 May 2023
Date:



St Joseph's School (Patea)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	377,743	302,932	318,143
Locally Raised Funds	3	16,866	26,500	12,819
Use of Proprietor's Land and Buildings		20,350	24,800	15,500
Interest Income		795	-	91
		415,754	354,232	346,553
Expenses				
Locally Raised Funds	3	843	1,000	954
Learning Resources	4	253,626	226,169	226,611
Administration	5	103,478	78,700	79,694
Finance		594	465	761
Property	6	49,802	46,240	35,576
		408,343	352,574	343,596
Net Surplus / (Deficit) for the year		7,411	1,658	2,957
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		7,411	1,658	2,957

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 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	94,914	87,487	86,315
Total comprehensive revenue and expense for the year	7,411	1,658	2,957
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	769	-	599
Contribution - Capital Equipment Grant	-	-	5,043
Equity at 31 December	103,094	89,145	94,914
Accumulated comprehensive revenue and expense	103,094	89,145	94,914
Equity at 31 December	103,094	89,145	94,914

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	155,170	110,330	99,829
Accounts Receivable	8	17,181	18,498	16,589
Prepayments		467	1,723	3,890
Inventories	9	2,600	2,777	2,441
		<u>175,418</u>	<u>133,328</u>	<u>122,749</u>
Current Liabilities				
GST Payable		9,367	9,089	6,635
Accounts Payable	11	27,389	22,648	23,891
Revenue Received in Advance	12	35,312	3,185	4,269
Painting Contract Liability	14	10,570	10,570	10,570
Finance Lease Liability	15	3,026	2,911	2,163
		<u>85,664</u>	<u>48,403</u>	<u>47,528</u>
Working Capital Surplus/(Deficit)		89,754	84,925	75,221
Non-current Assets				
Property, Plant and Equipment	10	32,325	12,254	34,978
		<u>32,325</u>	<u>12,254</u>	<u>34,978</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	14,437	-	3,500
Painting Contract Liability	14	3,150	3,150	9,064
Finance Lease Liability	15	1,398	4,884	2,721
		<u>18,985</u>	<u>8,034</u>	<u>15,285</u>
Net Assets		<u>103,094</u>	<u>89,145</u>	<u>94,914</u>
Equity		<u>103,094</u>	<u>89,145</u>	<u>94,914</u>

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		172,772	135,927	156,390
Locally Raised Funds		41,577	26,500	13,903
Goods and Services Tax (net)		2,732	-	(2,454)
Payments to Employees		(106,325)	(88,000)	(102,006)
Payments to Suppliers		(46,660)	(71,020)	(53,223)
Interest Paid		(594)	(465)	(761)
Interest Received		795	-	91
Net cash from/(to) Operating Activities		64,297	2,942	11,940
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,299)	(1,500)	(14,274)
Net cash from/(to) Investing Activities		(1,299)	(1,500)	(14,274)
Cash flows from Financing Activities				
Furniture and Equipment Grant		769	-	599
Finance Lease Payments		(2,512)	(2,625)	(2,143)
Painting contract payments		(5,914)	-	(7,806)
Net cash from/(to) Financing Activities		(7,657)	(2,625)	(9,350)
Net increase/(decrease) in cash and cash equivalents		55,341	(1,183)	(11,684)
Cash and cash equivalents at the beginning of the year	7	99,829	111,513	111,513
Cash and cash equivalents at the end of the year	7	155,170	110,330	99,829

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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.

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

h) Inventories

Inventories are consumable items held for sale and 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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 Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

u) 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.

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	186,616	135,927	163,066
Teachers' Salaries Grants	191,127	167,005	151,389
Other Government Grants	-	-	3,688
	377,743	302,932	318,143

The school has opted in to the donations scheme for this year. Total amount received was \$3,000.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	-	-	75
Fees for Extra Curricular Activities	847	-	-
Trading	-	500	-
Fundraising & Community Grants	16,000	26,000	12,744
Other Revenue	19	-	-
	16,866	26,500	12,819
Expenses			
Extra Curricular Activities Costs	285	-	618
Trading	558	1,000	336
	843	1,000	954
<i>Surplus for the year Locally raised funds</i>	16,023	25,500	11,865

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	6,485	6,200	6,228
Library Resources	302	550	276
Employee Benefits - Salaries	232,770	207,505	208,422
Staff Development	6,108	6,400	5,386
Depreciation	7,961	5,514	6,299
	253,626	226,169	226,611



5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,673	4,000	3,838
Board Fees	3,665	4,000	3,685
Board Expenses	1,776	5,150	1,728
Communication	2,703	3,950	3,276
Consumables	1,840	2,550	1,397
Operating Lease	343	-	-
Other	901	5,050	1,388
Employee Benefits - Salaries	63,341	47,500	44,946
Insurance	1,752	1,900	1,672
Service Providers, Contractors and Consultancy	4,260	4,600	4,273
Healthy School Lunch Programme	20,224	-	13,491
	103,478	78,700	79,694

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,336	2,800	1,962
Cyclical Maintenance Provision	10,937	3,500	3,500
Grounds	252	2,900	1,061
Heat, Light and Water	4,115	3,800	3,292
Rates	678	800	610
Repairs and Maintenance	2,042	4,000	2,369
Use of Land and Buildings	20,350	24,800	15,500
Security	650	500	420
Consultancy And Contract Services	9,442	3,140	6,862
	49,802	46,240	35,576

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	155,170	110,330	99,829
Cash and cash equivalents for Statement of Cash Flows	155,170	110,330	99,829

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



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	174	-	-
Receivables from the Ministry of Education	-	-	2,327
Banking Staffing Underuse	-	6,376	-
Teacher Salaries Grant Receivable	17,007	12,122	14,262
	17,181	18,498	16,589
Receivables from Exchange Transactions	174	-	-
Receivables from Non-Exchange Transactions	17,007	18,498	16,589
	17,181	18,498	16,589

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniforms	2,300	2,348	2,195
Stationery	300	429	246
	2,600	2,777	2,441

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	10,375	-	-	-	(748)	9,627
Furniture and Equipment	13,723	3,105	-	-	(2,495)	14,333
Information and Communication Technology	6,621	-	-	-	(2,069)	4,552
Leased Assets	4,249	2,203	-	-	(2,642)	3,810
Library Resources	10	-	-	-	(7)	3
Balance at 31 December 2022	34,978	5,308	-	-	(7,961)	32,325

The net carrying value of equipment held under a finance lease is \$3,810 (2021: \$4,249)

Restrictions

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.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	14,959	(5,332)	9,627	14,959	(4,584)	10,375
Furniture and Equipment	89,136	(74,803)	14,333	86,030	(72,307)	13,723
Information and Communication Technology	28,874	(24,322)	4,552	28,874	(22,253)	6,621
Leased Assets	11,609	(7,799)	3,810	13,439	(9,190)	4,249
Library Resources	27,546	(27,543)	3	27,546	(27,536)	10
Balance at 31 December	172,124	(139,799)	32,325	170,848	(135,870)	34,978

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	3,898	3,079	3,201
Accruals	3,953	3,554	2,559
Employee Entitlements - Salaries	17,007	12,122	14,262
Employee Entitlements - Leave Accrual	2,531	3,893	3,869
	<u>27,389</u>	<u>22,648</u>	<u>23,891</u>
Payables for Exchange Transactions	27,389	22,648	23,891
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>27,389</u>	<u>22,648</u>	<u>23,891</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	5,154	3,185	4,269
Grants in Advance - Charitable	24,000	-	-
Grants in Advance-Ministry of Education	6,158	-	-
	<u>35,312</u>	<u>3,185</u>	<u>4,269</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	3,500	(3,500)	-
Increase to the Provision During the Year	4,609	3,500	3,500
Other Adjustments	6,328	-	-
Provision at the End of the Year	<u>14,437</u>	<u>-</u>	<u>3,500</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	14,437	-	3,500
	<u>14,437</u>	<u>-</u>	<u>3,500</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2028. This plan is based on the schools 10 Year Property plan / painting quotes.



14. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	10,570	10,570	10,570
Due after one year	3,150	3,150	9,064
	13,720	13,720	19,634

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,351	2,911	2,628
Later than One Year and no Later than Five Years	1,468	4,884	2,929
Future Finance Charges	(395)	-	(673)
	4,424	7,795	4,884
Represented by			
Finance lease liability - Current	3,026	2,911	2,163
Finance lease liability - Non current	1,398	4,884	2,721
	4,424	7,795	4,884

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

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$0 (2021: \$0). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$0 (2021: \$0).

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,665	3,685
<i>Leadership Team</i>		
Remuneration	116,488	114,434
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	120,153	118,119

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 5 and 5 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
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	2022 FTE Number	2021 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-



19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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 2022 a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022 (Capital commitments at 31 December 2021: nil).

(b) Operating Commitments

As at 31 December 2022 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:

	2022 Actual \$	2021 Actual \$
No later than One Year	2,764	4,656
Later than One Year and No Later than Five Years	4,656	7,420
Later than Five Years	-	-
	7,420	12,076



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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	155,170	110,330	99,829
Receivables	17,181	18,498	16,589
Total Financial assets measured at amortised cost	172,351	128,828	116,418

Financial liabilities measured at amortised cost

Payables	27,389	22,648	23,891
Finance Leases	4,424	7,795	4,884
Painting Contract Liability	13,720	13,720	19,634
Total Financial Liabilities Measured at Amortised Cost	45,533	44,163	48,409

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.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST JOSEPH'S SCHOOL (PATEA) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 19, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 30 May 2023. 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.

-20-

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 arises 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 and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

-22-

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
Jessica Patu-Hindes	Presiding Member	Elected	Sep 2025
Angela Muncaster	Principal	ex Officio	
Te Atawhai Davis	Parent Representative	Elected	Sep 2025
Keri Phillips	Parent Representative	Elected	Sep 2025
Susan Hurley	Parent Representative	Elected	Sep 2022
Pauline Ranson	Staff Representative	Elected	Sep 2025
Linda Towers	Proprietors Representative	Appointed	Sep 2025
Dave Towers	Other	Co-opted	Dec 2022

St Joseph's School (Patea)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$257 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the St Joseph's School (Patea) Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects 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 contracts 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.

Analysis of Variance Reporting



School Name:	St Joseph's Patea	School Number:	2452
Strategic Aim:	Strategic Direction 2020-2022 Goal 1: Learning Catholic Special Character: At St Joseph's School Patea we are a community that seeks to communicate Christ and help form Christ in the lives of others.		
Annual Aim:	<p>School Annual Goals Dimension</p> <p>Dimension 1: Te Tutaki ki a Te Karaiti / Encounter with Christ Embed structured prayer plan Formal reporting to the Board and whānau on student achievement in RE Embed student's connection with gospel stories related to Tahi values</p> <p>Dimension 2: Te Whakatupu ma te Matauranga / Growth in Knowledge Continue developing and implementing a robust cycle of learning through planning, assessment (including pre and post-tests), and evaluation to support next teaching and learning steps. Continue to build capability as a faith leader. Special Character Review Beginning of implementation of Sexuality curriculum school wide which will include community consultation Strengthen the relationship between St Joseph's School Community and St Patrick's and St Frances de Sales Parish</p> <p>Dimension 4. TE KAITIAKITANGA ME TO WHAKAPAKARI I TE TUAKIRI KATORIKA- SAFEGUARDING AND STRENGTHENING CATHOLIC CHARACTER Embed Board's yearly plan for Catholic character professional development and formation needs.</p>		
Target:	<p>Dimension 1: Te Tutaki ki a Te Karaiti / Encounter with Christ</p> <p>Dimension 2: Te Whakatupu ma te Matauranga / Growth in Knowledge</p> <p>Dimension 4. Te Kaitiakitanga me te whakapakari I te tuakiri i Katorika - Safeguarding and Strengthening Catholic Character</p>		
Baseline Data:	<p>Dimension 1: Te Tutaki ki a Te Karaiti / Encounter with Christ</p> <p>Dimension 2: Te Whakatupu ma te Matauranga / Growth in Knowledge</p> <p>Dimension 4. Te Kaitiakitanga me te whakapakari I te tuakiri i Katorika - Safeguarding and Strengthening Catholic Character</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>
Dimension 1: Te Tutaki ki a Te Karaiti / Encounter with Christ Embed structured prayer plan. Formal reporting to the Board and whānau on student achievement in RE Embed student’s connection with gospel stories related to Tahī values.	Dimension 1: Te Tutaki ki a Te Karaiti / Encounter with Christ Prayer plan created. Principal / DRS reported to the Board and Whanau Students connecting gospel stories to TAHI values.	Dimension 1: Te Tutaki ki a Te Karaiti / Encounter with Christ Structured prayer needs to be more varied and options / opportunities for the tamariki to be given.	A PLD plan has been put in place with Principal / DRS / BOT – PNDO Team
Dimension 2: Te Whakatupu ma te Matauranga / Growth in Knowledge Continue developing and implementing a robust cycle of learning through planning, assessment (including pre and post-tests), and evaluation to support next teaching and learning steps. Continue to build capability as a faith leader. Special Character Review due this working towards classroom level certification Beginning of implementation of Sexuality curriculum school wide which will include community consultation. Strengthen the relationship between St Joseph’s School Community and St Patrick’s and St Frances de Sales Parish	Dimension 2: Te Whakatupu ma te Matauranga / Growth in Knowledge Special Character Review Implementation / Planning / Assessment	Dimension 2: Te Whakatupu ma te Matauranga / Growth in Knowledge An area that needs attending to due to a variety of reasons COVID restrictions and requirements, a priest on site for mass often Liturgy of the Word for the parishioners, should we still attend to strengthen the relationship between St Joseph’s School Community and St Patrick’s and St Frances de Sales Parish. Sacraments – Baptism and First Reconciliation etc	
Dimension 4. Te Kaitiakitanga me te whakapakari i te tuakiri i Katorika - Safeguarding and Strengthening Catholic Character Embed Board’s yearly plan for Catholic character professional development and formation needs.	Dimension 4. Te Kaitiakitanga me te whakapakari i te tuakiri i Katorika - Safeguarding and Strengthening Catholic Character Bishop’s Rep and Parish Rep on the board combined.	Dimension 4. Te Kaitiakitanga me te whakapakari i te tuakiri i Katorika - Safeguarding and Strengthening Catholic Character Due to whanau commitments and a new job, the position of Bishop’s rep became vacant.	

Planning for next year:

Dimension 1: Te Tūtaki ki a Te Karaiti-Encounter with Christ

Prayer rituals and a structured prayer plan that is rich and varied, that provide tamariki an opportunity to encounter Christ, within their cultural context, is established and implemented.

Dimension 2: Mā te Mātauranga ka Tipu: Growth in Knowledge

A robust cycle of learning through, planning and assessment (including pre and post-tests) is required. This is to include differentiation. This will support next teaching and learning steps and assure the PNCEO that the Bishop's mandated curriculum is being taught consistently and delivered with integrity.

Dimension 4: Te Kaitiakitanga me te Whakapakari I te Tuakiri Katorika - Safeguarding and Strengthening Catholic Special Character

Due to the school's current roll compared with its maximum roll, the Board is to engage in a roll growth strategy. The Manager of Catholic Schools and the Evaluation for Development Advisor can support this.

Maximum roll 60

Analysis of Variance Reporting



School Name:	St Joseph's Patea	School Number:	2452
Strategic Aim:	<p>Strategic Direction 2022 Goal 2: Learning and the Learners At St Joseph's School Patea we will create our future by actively engaging all learners in creative and innovative learning programmes, guided by the NZ Curriculum and the Religious Education Curriculum of Aotearoa NZ, in partnership with learners, supported by their whanau.</p>		
Annual Aim:	<p>Robust appraisal process for Principal Develop curriculum leadership capability in - (PR1ME Mathematics program inquiry) Writing using the PACT tool. Build capability and confidence in the designing, planning and Delivery of localised curriculum. Investigate a Curriculum for Year 7 & 8 What would this look like @ St Joseph's Patea.</p>		
Target:	<p>Increase the total number of learners learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2022. Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2022. Accelerate the progress of the following priority groups as identified in the 2022 end-of-year achievement data:</p>		
Baseline Data:	<p>Reading Data Written Language Data Mathematics Data</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>
<p>Robust appraisal process for Principal Board Chair</p> <ul style="list-style-type: none"> Continue to build Staff capacity and utilise acceleration practices across the school for improved student outcomes. 	<p>Robust appraisal process for Principal</p> <p>PLD plan created with Nadia linking to charter.</p> <p>Google Drive for Principal, BOT, Staff & students</p> <p>PLD for Principal and staff – PACT tool for Written Language</p>	<p>Robust appraisal process for Principal</p> <p>Edlead – Nadia Ballentine</p> <p>June 2022 – June 2023</p> <ul style="list-style-type: none"> Hyper link in the PLD plan The principal working in the Drive Implementation of Google classrooms with the senior learners Reading Recovery 2 learners <p>OTHER OPPORTUNITIES FOR GROWTH AND DEVELOPMENT</p> <ul style="list-style-type: none"> South Taranaki Principals Association South Taranaki Kāhui Ako Hui where relevant Healthy Active Learning Local Principals Cluster 	<p>Robust appraisal process for Principal</p> <p>During the year funding was sourced and a program was created working alongside Pauline Sutton – Sole Charge Principal Support and Liz Schaw MOE.</p> <p>PLD Plan has been created and available. Pauline to do appraisal alongside RBL.</p>
<p>Develop curriculum leadership capability in - (PR1ME Mathematics program inquiry) Changed to...</p> <p>Develop curriculum leadership capability in writing supported by Assessment for Learning PLD with Donna Davies and accelerated learning support from Liz Shaw. Including unpacking the LPF framework and utilising PaCT for OTJ's.</p>	<p>Develop curriculum leadership capability in writing.</p> <ul style="list-style-type: none"> PACT with the support of facilitator Liz Shaw Alistair Shaw PaCT staff hui <p>Centrally funded PLD hours with Donna Davies - Localised Curriculum and Digital Fluency</p>	<p>Develop curriculum leadership capability in writing.</p> <p>Confidence for teachers to make more robust OTJs in writing and having a stronger understanding and being to unpack the big ideas behind the 7 aspects of writing.</p>	<p>Develop curriculum leadership capability in writing.</p> <p>Principal working alongside Kahui Ako lead Principal – Teaching as Inquiry Professional Growth Cycle – Personalised Learning Portfolio (Following GPILSEO (RbL Model) to enhance students' Literacy learning outcomes by setting realistic, yet aspirational targets for achievement based on end of year data.</p> <p>What's going on for learners:</p> <ol style="list-style-type: none"> Scanning Focusing Developing a hunch Learning Taking Action Checking

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>
<p>Student Achievement Targets: Our goal in Writing: We will know we have achieved this when:</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 2022. ● Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Mathematics by the end of 2022. ● Accelerate the progress of the following priority groups as identified in the 2021 end-of-year achievement data: 	<p>Student Achievement Targets: In Writing: Teachers and Learning Assistants being supported to build their capability in working with children who are underachieving by understanding the PACT tool with MOE practitioner in Accelerated Learning. Students engaging in using new strategies for writing. 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. Students writing x4 a week Teachers Learning Assistants 2 Steps Web is an effective approach to develop the underlying processing skills at the same time as teaching literacy knowledge We will see TA extending learners phonological knowledge using Jolly Phonics. Teacher Aide support with Year 1-2 learners</p>
Reasons for the variance - <i>Why did it happen?</i>	
<p>Student Achievement Targets: In Writing: By using JOST (Junior Oral Language Screen Tool) and the McCarthy and Kirk assessment of oral language we determined that most of our students had a lack of oral language skills so a focused oral language session were introduced Monday to Wednesday. Placement of school documents into a google drive has ensured that the teacher students are more organised with their writing. In the senior students, an increase in marking and oral feedback, along with focused self-planning and goal setting has seen the students being more open to risk taking and having a better understanding of their next steps. Teachers are beginning to use the learning progression framework for writing and this is building a better understanding of writing as a whole. Junior learners when writing used their basic sight words, phonics chart and sentence starters along with the modelling book. Juniors needing a lot of support to use the knowledge they do have with letter identification and sounds when writing a word.</p>	
Evaluation - <i>Where to next?</i>	
<p>Student Achievement Targets: In Writing: Continue upskilling in using the PACT tool and getting a solid understanding of the Progressions framework for writing. Learning Assistant in the classroom, to assist our learners: Assist to choose goals from Written language learner profile, all students to be Targeted and allow more 1/1 opportunities for the Teacher. Learning Assistant will oversee the program, introduce spelling notebooks to support words being learnt in at that level. Spelling and Steps Web working together.</p>	

Students persisting due to the additional support of teacher aides.
 We will see student self-monitoring in their reading and writing.

Staff – Impact Coaching

1. Rejecting Deficit Explanations
2. Language & Culture (Caring)
3. High Expectations
4. Well Mannered
5. Knowing

Actions - *What did we do?*

Our goal in Mathematics

We will know we have achieved this when:

- Increase the total number of learners learning AT or BEYOND their appropriate end of year expectation for Mathematics by the end of 2022.
- Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Mathematics by the end of 2022.
- **Accelerate** the progress of the following priority groups as identified in the 2021 end-of-year achievement data:

Outcomes - *What happened?*

In Mathematics:

Teachers and Learning Assistant exploring acceleration practices and designing interventions for continuous improvement in mathematics relative to our school context.

Due to having a Learning Assistant in the class we saw the confidence in learners desire to participate because the strategy is not unknown to them and more opportunities to work with a teacher.

We saw our learners taking more risks with their learning and adopting a have a go attitude.

Teachers, Learning Assistant's, and learners, were excited about their learning and wanting to achieve.

Our learners remained focused and engaged and were confident to ask for help.

Learning focused relationships developed between the teachers, Learning Assistants and learners. Trust is building with current Learning Assistant.

Reasons for the variance - *Why did it happen?*

In Mathematics:

Chart: This data is for 17 students who are present at St Joseph's in December 2022

Our Learners: 17

Behind Expected Level: 3 – 17%

Below: 3 – 17%

At: 10 – 58%

Above: 1 – 8%

6 learners Behind & Below:

1 learner – Ors

1 learner – Autism

4 learners – SENCO Register

Progress made by all learners however not enough progress by the above 6 learners to move bands.

Celebration:

2 learners have moved from Below to At

1 learner Behind to Below

At midterm we had 5 learners Behind Expected level. We now have 3 learners. 1 learner has moved to the Below bracket and 1 learner has moved away. 3 learners remaining at behind expected level: 1 ORs student, 2 learners that are making progress. Support has been put in place for 3 learners and extra activities with the LA. All learners have their personal goals they are striving to achieve in Maths.

Boys (10)

20% 2 learners **Behind Exp Level**

10% 1 learner **Below**

70% 7 learners **At**

% 0 learners **Above**

Girls (7)

14% 1 learner **Behind exp level**

29% 2 learners **Below**

43% 3 learners **At**

14% 1 learner **Above**

Placements test helped the Teachers.

Identify which groups learners were placed and where to start with our learners.

Monday to Wednesday Teacher used book A and worked through using extra activities from Maths Matters to practice the strategies learners were having difficulties with.

A course book is provided for each level and a modelling book to go with it where the teacher and student work together. Learners use both when working independently.

During the year we had a new Learning Assistant replace the previous assistant as she moved to another school. In the 6 months she has been at our school it was great to see relationships developing between the Assistant and learners.

Our learners have also adapted to the two different styles of teachers Monday – Wednesday Thursday and Friday. It has helped the Learning Assistant has stayed consistent on these days also.

Mathletics

Our learners enjoy Mathletics and opportunity to interact with other students around the world and in class working on facts and speed.

Behind and **Below** learners find Mathletics difficult and need a lot of assistance to complete activities. Study ladder and Sum Dog were introduced to the learners as they wanted to like the others using a chrome book.

This also gave us an insight who relied on the Teachers and reports on how they work on the strategies and attempts made to get the correct answer.

Evaluation - *Where to next?*

In Mathematics:

Each learner to be **Target Learner** identifying strategies they need, creating more opportunities to practice.

Having a learning assistant in the class allowing more 1/1 teaching opportunities for the teacher.

Further cement the positive relationships between learners, teachers (learning assistant included) and whanau.

Do a review when the student are ready to move rather than wait until the end of the term, act a lot quicker.

Learning Assistant – Great relationships with the learners

PR1ME Maths

Monday – Wednesday Book A

Thursday – Friday Book B

Mathletics will continue next year allowing our learners to have more opportunities to practice maths learning at school and at home.

Actions - *What did we do?*

Our goal in Reading:

We will know we have achieved this when we:

- Increase the total number of learners learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2022.
- Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2022.
- **Accelerate** the progress of the following priority groups as identified in the 2022 end-of-year achievement data:

We will know we have achieved this when we:

- Increase the total number of learners learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2022.
- Ensure all learners make progress towards learning AT or BEYOND their appropriate end of year expectation for Writing by the end of 2022.
- **Accelerate** the progress of the following priority groups as identified in the 2022 end-of-year achievement data:

Outcomes - *What happened?*

Reading:

Students instructional reading sessions x4 a week

Classroom Teachers

Monday – Wednesday

Thursday & Friday

Learning Assistants:

1 in class working with groups

1/1 Reading

Target Students

Super Nova Reading Rocket Program

Teacher and learners using the profile to access their learning goals and next steps.

Teachers and learners using the profile when creating success criteria.

Teachers and Learning Assistant using the structure of the profile to help with planning and forming a solid OTJ.

3

Steps Web Programme

Effective approach to develop the underlying processing skills at the same time as teaching literacy knowledge.

Learners will:

- Decode the word confidently.
- Instantly recognise the word using orthographic mapping
- Use the word in context.
- Spell the word.
- Break the word into phonemes.
- Match the word with its definition.
- Type or write the word.
- Use the word in a variety of memory activities.

Reasons for the variance - *Why did it happen?*

Reading:

Chart: This data is for 17 students who are present at St Joseph's in December 2022

12 %	2 learners	Behind expected level
23 %	4 learners	Below
53 %	9 learners	At
12 %	2 learners	Above

2 Learners Behind Expected level at the EOY. Mid Term data has 5 learners. Progress has been made for the 2 learners however, not enough to shift out of this level.

1 learner is ORs student. Programs introduced to help lift Reading Levels: Learning Assistant, Toe by Toe program & Reading Recovery. All programs are done daily, LSC comes in fortnightly to check in on progress of the learners in in Below and Behind expected level. ICS application for 5 learners were declined.

Boys (10)

10%	1 learner	Behind Expt Level
20%	2 learners	Below
60%	6 learners	At
10%	1 learner	Above

Girls (7)

14%	1 learner	Behind expt level
29%	2 learners	Below
43%	3 learners	At
14%	1 learner	Above

Boys: 1 Learner at Behind Expected level is an ORs student. 2 learners Below are Target Students, Learning Assistant, Steps Web and Key into Inference.

Girls: 1 learner at Behind Expected level, 2 learners at Below are on Reading Recovery, Toe by Toe, Learning Assistant daily. 1 learner is on the Waiting List for Reading Recovery the youngest of the 3.

Teacher and Learning Assistant using the profile with identified goals and next steps.

Modelling book with identified goals when teaching to help capture the DAT's (Deliberate Acts of Teaching) moments.

Unpacking of goals to create steps to take to help achieve the goal creating 'Success Criteria' Recipe of Success!

1

Introduced to 3 Learners

Toe by Toe

Toe by Toe multi-sensory teaching method has been developed over twenty-five years. It arose out of the needs of a teacher whose abundant dedication and patience were still not enough to teach all of her students to be competent readers. Out of the struggle to meet the needs of these children came the recognition of the role played by dyslexia. Consequent upon that recognition came the painstaking development of a system for the teaching of reading which the authors believe to be unsurpassed in its record of success.

Is methodical, gradual, finely structured, measurable, easy to use and, above all, highly successful.

The name 'Toe by Toe' describes a structure too finely graded to be described as 'step by step' It is ideal for dyslexics and other students with reading difficulties.

Reading Recovery (We were fortunate to source funding for a 3rd learner to attend Reading Recovery.

1 Learner discontinued from Reading Recovery successfully at Level 18

2 Learners will be carried over into 2024.

PROBE Promoting High Order Thinking

- An assessment of comprehension
- A behavioral assessment
- Not a running record assessment
- Made up of two texts for each age level, one fictional and non-fictional.

High Order Question

There are 6 types of questions:

1 **Literal (L)** – The answers are found directly in the text. Generally side by side / word for word. This is the easiest type of question to answer.

2 **Reorganisation (RO)** - The answers are found in the text, but the reader needs to piece together answers of ‘Literal information’ from different places in the text, or, the answer may be in two different places within a sentence, but the information needs to be ‘reorganised’ to answer the question.

3 **Inference (IN)** – This is a controversial question type. The answers must be based on writers intent. The answers are implied in the text, but not given directly in the text. A difficult ‘thinking’ question.

4 **Vocabulary (VO)** – The students are asked to ‘infer’ the meanings of words as they are used in the text. There are enough clues in the surrounding text for the student to be quite specific.

5 **Evaluation (EV)** – The answers the students will give, may be different, but the reader must ‘evaluate’ given information and whatever they answer, it must relate back to the text.

6 **Reaction (RA)** – Students are required to express an opinion based on information given in the text.

Key into Inference – Reading Comprehension

3

Steps Web Programme

Students being placed appropriately onto the STEPS programme having been tested using the Schonell Spelling test.

Students recognising sight vocab automatically, instantly and without hesitation, approximately 210 words.

Students recognising essential words in their reading and using these words confidently in their writing.

Students being more accurate in their identifying clusters and letter blends giving them the confidence to have a go and take risks when reading.

We will see students building on their word knowledge using a thesaurus to extend their vocabulary/oral language.

We will see students persisting due to the additional support of teacher aides.

We will see student self-monitoring in their reading and writing.

Evaluation - Where to next?

Reading:

Guided Reading – Classroom Teachers
Learning Assistant

Target Students: Learning Assistant

Reading Recovery –

Toe by Toe Program:

All Juniors

PROBE –
Level 25 up

Key into Inference Program
Reading Level 20 onwards

Steps Web Program:

All Students

Target Students Identified will need support to persist when it gets difficult.

Planning for next year:

Robust Principal Appraisal

For 2023 funding was sourced and a program was created working alongside Pauline Sutton – Sole Charge Principal Support and Liz Schaw MOE.

PLD Plan has been created and available.

Pauline to do appraisal alongside RBL.

Develop curriculum leadership capability in writing.

Principal working alongside Kahui Ako lead Principal – Teaching as Inquiry Professional Growth Cycle – Personalised Learning Portfolio (Following GPILSEO (RbL Model) to enhance students' Literacy learning outcomes by setting realistic, yet aspirational targets for achievement based on end of year data.

What's going on for learners:

7. Scanning
8. Focusing
9. Developing a hunch
10. Learning
11. Taking Action
12. Checking

In Writing:

Continue upskilling in using the PACT tool and getting a solid understanding of the Progressions framework for writing.

Learning Assistant in the classroom, to assist our learners:

Assist to choose goals from Written language learner profile, all students to be Targeted and allow more 1/1 opportunities for the Teacher.

Learning Assistant will oversee the program, introduce spelling notebooks to support words being learnt in at that level. Spelling and Steps Web working together.

Students persisting due to the additional support of teacher aides.

We will see student self-monitoring in their reading and writing.

Staff – Impact Coaching

1. Rejecting Deficit Explanations

2. Language & Culture (Caring)
3. High Expectations
4. Well Mannered
5. Knowing

In Mathematics:

Each learner to be **Target Learner** identifying strategies they need, creating more opportunities to practice.

Having a learning assistant in the class allowing more 1/1 teaching opportunities for the teacher.

Further cement the positive relationships between learners, teachers (learning assistant included) and whanau.

Do a review when the student are ready to move rather than wait until the end of the term, act a lot quicker.

Learning Assistant – Great relationships with the learners

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Monday – Wednesday Book A

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Mathletics will continue next year allowing our learners to have more opportunities to practice maths learning at school and at home.

Reading:

Guided Reading – Classroom Teachers

Learning Assistant

Target Students: Learning Assistant

Reading Recovery –

Toe by Toe Program:

All Juniors

PROBE –

Level 25 up

Key into Inference Program

Reading Level 20 onwards

Steps Web Program:

All Students

Target Students Identified will need support to persist when it gets difficult.

Analysis of Variance Reporting



School Name:	St Joseph's School Patea	School Number:	2452
Strategic Aim:	Strategic Direction 2020-2022 Goal 3: Learning Climate: At St Joseph's School Patea we will create our future by optimising learning opportunities for all learners.		
Annual Aim:	Optimising learning opportunities for all learners.		
Target:	<p>Updated 10 Year Property Plan /Budgeted Cyclical Maintenance Plan</p> <p>Funding for a new playground</p> <p>Investigate learning through play in the junior school.</p> <p>Funding for a new playground</p> <p>Uniform that our learners and whanau feel proud to wear.</p> <p>Seek outside providers to complement curriculum learning making the curriculum accessible to all learners.</p> <p>Review employment agreements and job descriptions of Office Manager, TAide, Cleaner, principal release teacher.</p>		
Baseline Data:	<p>Playground needing an upgrade.</p> <p>Investigate learning through play in the junior school.</p> <p>Funding for a new playground</p> <p>Initiate a cycle of ongoing updating of job descriptions and performance management of Office Manager, TAide, Cleaner, principal release annually.</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>
Updated 10 Year Property Plan /Budgeted Cyclical Maintenance Plan	Updated 10 Year Property Plan /Budgeted Cyclical Maintenance Plan Painting Contract with an outside provider is in place with a focus on external painting of school including the deck. Roof replaced on Junior Room and screws replaced on main roof. Roof replaced on main building. Lighting replaced in all classrooms New double sided windows on road side of the school and 3 windows on the front. New fencing along the front of the school Reviewed Cyclical Maintenance plan	Updated 10 Year Property Plan /Budgeted Cyclical Maintenance Plan Programmed needed a lot of phonecalls to wash and touch up paint of buildings and the deck. Main roof replaced due to damage from leaking screws that were replaced year before when the school was painted. LED Lighting was replaced in all classrooms New double glazed windows on road side and 3 windows on the front of the school. Cyclical Maintenance plan reviewed with the diocese.	Updated 10 Year Property Plan /Budgeted Cyclical Maintenance Plan Wall needs replacing (water damage at the end of the Main classroom.
Funding for a new playground including making the structure SunSmart.	Funding for a new playground including making the structure SunSmart. Successful in receiving funding from TOI foundation. Towards upgrade of the school park.	Funding for a new playground including making the structure SunSmart. Park has been upgraded. New swing, flying fox replaced, bridge fixed, new boxing.	Funding for a new playground including making the structure SunSmart. Climbing wall needs total replacement.
Uniform that our learners and whanau feel proud to wear.	Uniform that our learners and whanau feel proud to wear. Source funding to replace student PE shirts Pelorus Trust	Uniform that our learners and whanau feel proud to wear. Board have covered replacing uniforms. Uniforms returned from past students have been given out to whanau that need.	

<p>Seek outside providers to complement curriculum learning making the curriculum accessible to all learners.</p>	<p>Seek outside providers to complement curriculum learning making the curriculum accessible to all learners.</p> <p>RDA</p> <p>Halberg Trust / Parafed Taranaki skills and training disability sports sessions</p> <p>Healthy Active Learning</p> <ul style="list-style-type: none"> - Tennis - Basketball - Tough Kid - Touch Rugby 	<p>Seek outside providers to complement curriculum learning making the curriculum accessible to all learners.</p> <p>RDA – Interrupted due to COVID</p> <p>Parafed had a session with the tamariki – wheelchair basketball</p> <p>Healthy Active Learning – Fortnightly sessions</p>	<p>Seek outside providers to complement curriculum learning making the curriculum accessible to all learners.</p> <p>Healthy Active Learning</p> <p>– Whenuakura School, Kakaramea and St Joseph’s Patea</p> <p>Loose Parts Play Trailer</p>
<p>Review employment agreements and job descriptions of Office Manager, TAide, Cleaner, principal release teacher.</p>	<p>Review employment agreements and job descriptions of Office Manager, TAide, Cleaner, principal release teacher.</p> <p>Reviewed current systems and structures.</p> <p>Updated Job Descriptions for all roles</p> <p>2 Learning Assistants positions</p> <p>Office Administration / New collective agreement</p> <p>Timeline and documents for performance management / growth cycle of staff reviewed.</p>	<p>Review employment agreements and job descriptions of Office Manager, TAide, Cleaner, principal release teacher.</p> <p>Learning Assistants:</p> <p>Office Administration – New collective agreement</p> <p>Performance Management changed to growth cycle.</p>	<p>Employment agreements and job descriptions of Office Manager, TAide, Cleaner, principal release teacher.</p> <p>All staff – RbL – Impact Coaching</p> <p>Staff – Impact Coaching</p> <ol style="list-style-type: none"> 1. Rejecting Deficit Explanations 2. Language & Culture (Caring) 3. High Expectations 4. Well Mannered 5. Knowing
<p>Working alongside Ministry - Accelerated Learning Practitioner</p>	<p>Working alongside Ministry - Accelerated Learning Practitioner</p> <p>Written Language PACT tool</p> <p>Support for Principal – Curriculum</p>	<p>Working alongside Ministry – Accelerated Learning Practitioner</p>	<p>Working alongside Ministry – Accelerated Learning Practitioner</p> <p>Plan available will continue 2023 along with a Sole Charge Principal mentor.</p>
<p>Assessment for learning/Localised curriculum PLD</p> <p>Allocated PLD hours = 100 2021 - 2023</p>	<p>Assessment for learning/Localised curriculum PLD</p> <p>Local Curriculum</p> <p>Google Docs</p> <p>Digital Fluency</p>	<p>Assessment for learning/Localised curriculum PLD</p> <p>Systems and structures in place</p>	<p>Assessment for learning/Localised curriculum PLD</p> <p>PLD plan available /</p> <p>Curriculum Refresh etc</p>

Planning for next year:

Updated 10 Year Property Plan /Budgeted Cyclical Maintenance Plan - Wall needs replacing (water damage at the end of the Main classroom.

Funding for a new playground including making the structure SunSmart. Climbing wall needs total replacement.

Seek outside providers to complement curriculum learning making the curriculum accessible to all learners. Healthy Active Learning – Whenuakura School, Kakaramea and St Joseph's Patea - Loose Parts Play Trailer

Employment agreements and job descriptions of Office Manager, TAide, Cleaner, principal release teacher.

All staff – RbL – Impact Coaching

Staff – Impact Coaching

6. Rejecting Deficit Explanations
7. Language & Culture (Caring)
8. High Expectations
9. Well Mannered
10. Knowing

Working alongside Ministry –

Accelerated Learning Practitioner Plan available will continue 2023 along with a Sole Charge Principal mentor.

Assessment for learning/Localised curriculum PLD

PLD plan available /

Curriculum Refresh etc