

# ST JOSEPH'S SCHOOL (PATEA)

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

<b>Ministry Number:</b>	2452
<b>Principal:</b>	Angela Muncaster
<b>School Address:</b>	15 Suffolk Street
<b>School Postal Address:</b>	15 Suffolk Street, Patea, 4520
<b>School Phone:</b>	06 273 8644
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**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# ST JOSEPH'S SCHOOL (PATEA)

Annual Financial Statements - For the year ended 31 December 2025

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# St Joseph's School (Patea)

## Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

NERIDA CATHERINE SULLIVAN  
Full Name of Presiding Member / COMMISSIONER

Kaye Denise Gillies.  
Full Name of Principal

  
Signature of Presiding Member / COMMISSIONER

  
Signature of Principal

Date 25-05-2026

Date 25-05-2026

**St Joseph's School (Patea)**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	363,591	317,495	321,615
Locally Raised Funds	3	5,009	22,700	55,813
Use of Proprietor's Land and Buildings		22,500	20,350	22,500
Interest		1,257	-	4,842
<b>Total Revenue</b>		<b>392,357</b>	<b>360,545</b>	<b>404,770</b>
<b>Expense</b>				
Locally Raised Funds	3	432	700	1,247
Learning Resources	4	223,476	205,887	193,290
Administration	5	145,767	101,020	134,767
Interest		706	262	365
Property	6	41,562	45,602	59,741
<b>Total Expense</b>		<b>411,943</b>	<b>353,471</b>	<b>389,410</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(19,586)</b>	<b>7,074</b>	<b>15,360</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(19,586)</b>	<b>7,074</b>	<b>15,360</b>

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

**St Joseph's School (Patea)**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		135,919	123,587	119,377
Total comprehensive revenue and expense for the year		(19,586)	7,074	15,360
Contribution - Furniture and Equipment Grant		1,449	-	1,182
<b>Equity at 31 December</b>		117,782	130,661	135,919
Accumulated comprehensive revenue and expense		117,782	130,661	135,919
<b>Equity at 31 December</b>		117,782	130,661	135,919

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	130,916	139,863	158,323
Accounts Receivable	8	5,772	14,562	16,370
Prepayments		5,429	1,540	2,074
Inventories	9	1,301	2,386	1,389
		<u>143,418</u>	<u>158,351</u>	<u>178,156</u>
<b>Current Liabilities</b>				
GST Payable		3,693	8,541	625
Accounts Payable	11	14,287	32,467	29,988
Revenue Received in Advance	12	7,283	6,628	12,309
Provision for Cyclical Maintenance	13	10,417	-	27,428
Finance Lease Liability	14	2,161	1,361	1,264
		<u>37,841</u>	<u>48,997</u>	<u>71,614</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>105,577</u>	<u>109,354</u>	<u>106,542</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	39,841	55,696	40,175
		<u>39,841</u>	<u>55,696</u>	<u>40,175</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	22,753	31,704	8,378
Finance Lease Liability	14	4,883	2,685	2,420
		<u>27,636</u>	<u>34,389</u>	<u>10,798</u>
<b>Net Assets</b>		<u>117,782</u>	<u>130,661</u>	<u>135,919</u>
<b>Equity</b>		<u>117,782</u>	<u>130,661</u>	<u>135,919</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 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		150,996	139,317	142,787
Locally Raised Funds		4,474	22,700	56,058
Goods and Services Tax (net)		3,068	-	(7,916)
Payments to Employees		(103,804)	(82,000)	(101,239)
Payments to Suppliers		(77,276)	(88,616)	(62,075)
Interest Paid		(706)	(262)	(365)
Interest Received		1,257	-	4,842
Net cash from/(to) Operating Activities		(21,991)	(8,861)	32,092
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(5,551)	-	(18,750)
Net cash from/(to) Investing Activities		(5,551)	-	(18,750)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,449	-	1,182
Finance Lease Payments		(1,314)	(2,142)	(1,153)
Repayment of Borrowings		-	-	(5,914)
Net cash from/(to) Financing Activities		135	(2,142)	(5,885)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(27,407)</b>	<b>(11,003)</b>	<b>7,457</b>
Cash and cash equivalents at the beginning of the year	7	158,323	150,866	150,866
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>130,916</b>	<b>139,863</b>	<b>158,323</b>

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

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

# St Joseph's School (Patea)

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 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 2025 to 31 December 2025 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.

The Proprietor and Board are currently aware of matters which may result in the review and potential cancellation of the School's Integration Agreement.

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

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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**

The School recognises its obligation to maintain the Proprietor'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 14. Future operating lease commitments are disclosed in note 19b.

##### *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 not received in cash by the School as 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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **h) Inventories**

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

#### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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



### Depreciation

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

The estimated useful lives of the assets are:

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

### k) Impairment of property, plant, and equipment

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 surplus or deficit.

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

### l) Accounts Payable

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

### m) Employee Entitlements

#### Short-term employee entitlements

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

**n) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

**o) Funds Held in Trust**

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

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

**p) 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. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**q) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, 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 6 to 12 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**r) Financial Instruments**

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

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

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

**s) Borrowings**

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

**t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	158,350	140,074	158,349
Teachers' Salaries Grants	173,496	177,421	150,349
Ka Ora, Ka Ako - Healthy School Lunches Programme	31,745	-	12,217
Other Government Grants	-	-	700
	<u>363,591</u>	<u>317,495</u>	<u>321,615</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	-	-	80
Trading	-	700	70
Fundraising and Community Grants	5,000	22,000	55,650
Other Revenue	9	-	13
	<u>5,009</u>	<u>22,700</u>	<u>55,813</u>
<b>Expense</b>			
Extra Curricular Activities Costs	245	-	243
Trading	187	700	1,004
	<u>432</u>	<u>700</u>	<u>1,247</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>4,577</u>	<u>22,000</u>	<u>54,566</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	3,371	4,350	5,730
Employee Benefits - Salaries	202,659	189,421	175,705
Staff Development	6,138	5,050	3,325
Depreciation	11,050	5,916	7,600
Other Learning Resources	258	1,150	930
	<u>223,476</u>	<u>205,887</u>	<u>193,290</u>

## 5. Administration

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	9,366	4,200	7,249
Board Fees and Expenses	7,205	5,590	6,976
Intervention Expenses	12,604	10,000	21,986
Operating Leases	140	-	65
Other Administration Expenses	4,811	4,830	4,441
Employee Benefits - Salaries	72,858	70,000	75,434
Insurance	2,262	1,900	1,899
Service Providers, Contractors and Consultancy	4,776	4,500	4,500
Ka Ora, Ka Ako - Healthy School Lunch Programme	31,745	-	12,217
	<b>145,767</b>	<b>101,020</b>	<b>134,767</b>

## 6. Property

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Consultancy and Contract Services	9,970	9,400	12,551
Cyclical Maintenance	(2,636)	6,982	15,693
Heat, Light and Water	5,664	4,250	4,509
Rates	779	720	715
Repairs and Maintenance	2,862	2,100	1,077
Use of Land and Buildings	22,500	20,350	22,500
Other Property Expenses	2,423	1,800	2,696
	<b>41,562</b>	<b>45,602</b>	<b>59,741</b>

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

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	130,916	139,863	158,323
Cash and cash equivalents for Statement of Cash Flows	<b>130,916</b>	<b>139,863</b>	<b>158,323</b>

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

Of the \$130,916 Cash and Cash Equivalents \$7,283 is subject to restrictions for the following reasons:

- \$7,283 of Revenue Received in Advance is held by the school, as disclosed in note 12.

### 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	167	-	-
Receivables from the Ministry of Education	5,088	-	3,075
Teacher Salaries Grant Receivable	517	14,562	13,295
	<u>5,772</u>	<u>14,562</u>	<u>16,370</u>
Receivables from Exchange Transactions	167	-	-
Receivables from Non-Exchange Transactions	5,605	14,562	16,370
	<u>5,772</u>	<u>14,562</u>	<u>16,370</u>

### 9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Uniforms	1,260	1,955	1,340
Stationery	41	431	49
	<u>1,301</u>	<u>2,386</u>	<u>1,389</u>

### 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2025</b>						
Building Improvements	8,131	-	-	-	(748)	7,383
Furniture and Equipment	14,973	5,550	-	-	(3,149)	17,374
Information and Communication Technology	14,297	-	-	-	(4,703)	9,594
Leased Assets	2,774	5,166	-	-	(2,450)	5,490
Library Resources	-	-	-	-	-	-
	<u>40,175</u>	<u>10,716</u>	<u>-</u>	<u>-</u>	<u>(11,050)</u>	<u>39,841</u>

The net carrying value of equipment held under a finance lease is \$5,490 (2024: \$2,774)

#### Restrictions

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

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Building Improvements	14,959	(7,576)	7,383	14,959	(6,828)	8,131
Furniture and Equipment	96,282	(78,908)	17,374	90,730	(75,757)	14,973
Information and Communication Technology	38,552	(28,958)	9,594	38,552	(24,255)	14,297
Leased Assets	9,787	(4,297)	5,490	6,825	(4,051)	2,774
Library Resources	27,546	(27,546)	-	27,546	(27,546)	-
	<u>187,126</u>	<u>(147,285)</u>	<u>39,841</u>	<u>178,612</u>	<u>(138,437)</u>	<u>40,175</u>



### 11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	3,940	2,973	4,075
Accruals	6,244	4,072	7,249
Banking Staffing Overuse	-	5,042	-
Employee Entitlements - Salaries	517	14,562	13,295
Employee Entitlements - Leave Accrual	3,586	5,818	5,369
	<u>14,287</u>	<u>32,467</u>	<u>29,988</u>

Payables for Exchange Transactions	14,287	32,467	29,988
	<u>14,287</u>	<u>32,467</u>	<u>29,988</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Income in Advance	5,071	5,194	5,439
Grants in Advance - Minsitry of Education	2,212	1,434	6,870
	<u>7,283</u>	<u>6,628</u>	<u>12,309</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	35,806	24,722	20,113
Increase/(decrease) to the Provision During the Year	(2,636)	6,982	15,693
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>33,170</u>	<u>31,704</u>	<u>35,806</u>
Cyclical Maintenance - Current	10,417	-	27,428
Cyclical Maintenance - Non current	22,753	31,704	8,378
	<u>33,170</u>	<u>31,704</u>	<u>35,806</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

#### 14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	2,831	1,361	1,513
Later than One Year	5,632	2,685	2,640
Future Finance Charges	(1,419)	-	(469)
	7,044	4,046	3,684
<b>Represented by</b>			
Finance lease liability - Current	2,161	1,361	1,264
Finance lease liability - Non current	4,883	2,685	2,420
	7,044	4,046	3,684

#### 15. 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 (2024: \$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 (2024: \$0).

## 16. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	15,644	25,206
<i>Leadership Team</i>		
Remuneration	141,851	133,147
Full-time equivalent members	1.15	1.00
<b>Total key management personnel remuneration</b>	<b>157,495</b>	<b>158,353</b>

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-

### Principal 2

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	120 - 130
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	2025 FTE Number	2024 FTE Number
	0.00	0.00

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

## 17. 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:

	2025 Actual \$0	2024 Actual \$0
Total	0	0
Number of People	0	0



## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

### Holidays Act Compliance – Schools Payroll

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

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

## 19. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: \$0).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

## 20. 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	130,916	139,863	158,323
Receivables	5,772	14,562	16,370
<b>Total financial assets measured at amortised cost</b>	<b>136,688</b>	<b>154,425</b>	<b>174,693</b>

### Financial liabilities measured at amortised cost

Payables	14,287	32,467	29,988
Finance Leases	7,044	4,046	3,684
<b>Total financial liabilities measured at amortised cost</b>	<b>21,331</b>	<b>36,513</b>	<b>33,672</b>

## 21. Events After Balance Date

The Proprietor of St Joseph's School, Pātea, the Bishop of the Diocese of Palmerston North, has asked the Ministry to consider the mutual cancellation of the school's Integration Agreement (which if confirmed would result in the closure of the school). The school has been in conversation with the Ministry of Education and Chief Financial Controller - they will look into the school's finance in July 2026 and if the school requires financial support they will remedy this.

No decision has been reached yet as on the date of signing the Financial statements.

## 22. 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 SAINT JOSEPH'S SCHOOL (PATEA)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Saint Joseph's School (Patea) (the School). The Auditor-General has appointed me, Sarah Jenkins, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, 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.

#### Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 25 May 2026. This is the date at which our opinion is expressed.

#### 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 audit opinion.

### **Emphasis of Matter – Proposed Closure of the School**

We draw attention to page 18 note 21 Events After Balance Date the disclosures in the financial statements which indicate that the Bishop of the Diocese of Palmerston North has asked the Ministry to consider the potential closure of the School. As at the date of this report, no formal decision to close the school has been made and the outcome of this process remains uncertain. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

We 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 included in the Board's annual report**

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Responsibility, Statement of Variance and Financial Responsibility, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Statement of Variance and Financial Responsibility, Evaluation of the School's Students' Progress and Achievement, Members of the Board, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in black ink, appearing to read 'Sarah Jenkins', is written over a light blue circular background.

**Sarah Jenkins**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

**Strategic Goal 1: Catholic Special Character**

**At St Joseph's School Pātea we are a community that seeks to communicate Christ and help from Christ in the lives of others.**

**Annual Target / Goal**

*As per the annual implementation plan*

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and outcomes	Planning for next year - where to next?
<p><b>Action 1:</b> Continuing to enrich the prayer life of Ākonga intentionally using a variety of resources.</p>	<p>Prayer was becoming part of the rhythm of each day for the children.</p>	<p>Resources from Tō Tātau Whakapono - Our Faith were used along with resources provided by the PNCEO advisor Collation of prayer resources in the shared PNCEO and St Joseph's School, Pātea Google folder</p>	<p>No evidence of intentional prayer planning however resources</p>	
<p><b>Action 2:</b> Principal being a visible witness in the parish community on Sunday.</p>	<p>We are unable to make any judgement about this due to not being provided with evidence relating to this action.</p>	<p>NA</p>	<p>NA</p>	
<p><b>Action 3:</b> To create a working pastoral connection with the Parish Priest the Principal / DRS will arrange ongoing hui with Fr Vince to construct ways the children will feel more comfortable in the parish space.</p>	<p>This was not actioned so no progress was made.</p>	<p>NA</p>	<p>NA</p>	
<p><b>Action 4:</b> A schedule of annual liturgical events celebrated at the school will be timetabled in the school calendar.</p> <ul style="list-style-type: none"> <li>The Principal / DRS with Fr Vince will co-construct ways for tamariki to take a lead in these liturgies at school.</li> <li>Tamariki to make invitations, inviting whānau and parishioners to attend.</li> <li>Work towards celebrating a school / whanau Mass on a Sunday – at least two in 2025</li> <li>Communications and practices which intentionally connect the faith life of the school into the home</li> </ul> <p>Principal / DRS begin preparing the children to actively engage in the Mass in an age and stage appropriate way, using a variety of media and resource e.g. reading</p>	<p>An annual calendar of liturgical events was constructed and shared with the community in the calendar on the school website. The PNCEO manager did this with the Office Administrator.</p> <p>Over the year, we have made meaningful progress in strengthening communications and practices that intentionally connect the faith life of our school with the home. Our efforts have focused on providing clear, purposeful information that resonates with the is understood by our community.</p> <p>Following the Josephite Colloquium, our Term 2 week 7 newsletter showcased a strong integration of the Josephite charism with our TAHI values. This was a significant step forward in weaving our Catholic identity into school communications, aligning with PNCEO's emphasis on high-quality, faith-filled newsletters.</p> <p>This term, we started with our integrated inquiry kaupapa: Katorikatanga - Living the Josephite Way, under the theme He Tangata, He Whakapono, He Aroha - Faith in Action, which ran for 5/6 weeks. This inquiry invited our ākonga and community to explore how faith, people, and love are lived out in everyday actions, inspired by the legacy of St Mary MacKillop,</p>	<p>School newsletters went from strength to strength mostly due to the Office Administrators efforts</p>		

**Strategic 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, programmes, guided by the Te Mātaiaho and the Tō Tātou Whakapono of Aotearoa NZ, in partnership with learners, supported by their whanau.

**Annual Target / Goal:**

*As per the annual implementation plan*

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and outcomes	Planning for next year - where to next?
<p><b>Action 1:</b> Curriculum Implementation</p> <ul style="list-style-type: none"> <li>• Ensure that ākonga experience effective teaching across Religious Education, Science, Social Sciences, Aotearoa New Zealand Histories, Technology, Health and Physical Education, and The Arts Curriculum</li> <li>• Utilize a three-year cycle of learning to ensure indepth coverage of all curriculum areas</li> <li>• Whanau Days – together whānau voice • Seek ākonga voice</li> <li>• Include feedback within Navigator Curriculum – Te Wa o te Waka Integrate the context of learning throughout core subjects explicitly in planning and delivery</li> <li>• Annual Long-Term Plan</li> <li>• Create and utilize Curriculum Term Overview (ensure balance)</li> <li>• Write up Integrated Learning Collaborative Planning Unit</li> <li>• Ensure phases of learning meet needs of all ākonga               <ul style="list-style-type: none"> <li>• Utilize Know, Can Do</li> </ul> </li> <li>• Implement a scaffolded inquiry learning model, ensuring a balance of teacher-led and ākonga directed learning</li> <li>• Foster a tuakana/teina learning environment where tuakana ākonga support teina ākonga in inquiry learning</li> <li>• Embed the Navigator Curriculum to support ākonga through different phases of inquiry learning.</li> </ul>	<p>Navigator Curriculum Plan in place</p> <p>Three Year cycle being developed</p> <p>Integrated Navigator Inquiry Plan in place - supported with help from Bex Langton 2024</p> <p>Possible contexts documented and curriculum plan inclusion being discussed with local kaumatua</p> <p>External support requested by Board for monitoring curriculum overview</p> <p>Scaffolded Inquiry Learning Model in place</p> <p>Long Term Plans, Weekly Planning and Daily Planning are all visible in planning book.</p> <p>Yearly Overviews for the delivery of the English and Maths Curriculum need to be created</p>	<p>These documents are in draft form and will need reviewing and updating as the New Zealand Curriculum is refreshed, finalised and legislated.</p> <p>Numerous recommendations were made</p> <p>June Report by Bex Langton</p>		
<p><b>Action 2:</b> Appoint on School Board – Curriculum Portfolio</p> <ul style="list-style-type: none"> <li>• Utilize Specialist Advisor to school board members</li> <li>• Monitor Integrated Inquiry through Principal reports</li> <li>• Data end of each term</li> <li>• Achievements will be scheduled assessment as indicated on Triennial Work Plan</li> <li>• Seek whānau Feedback Termly</li> </ul>	<p>Specialist Advisor appointed for 2025 year</p> <p>Principal Reports included comment around Inquiry learning.</p> <p>Data presented at end of each term</p> <p>Whanau hui held end of Term 1</p>	<p>MOE / Board reporting</p> <p>Principal Board Reports</p>		

**Strategic Goal 3: Board Development**

At St Joseph's School Pātea we will create our future by optimising learning opportunities for all learners.

**Annual Target / Goal**

As per the annual implementation plan

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and outcomes	Planning for next year - where to next?
<p><b>Action 1:</b></p> <ul style="list-style-type: none"> <li>Select a new board member for 2025 year</li> <li>Develop and implement a School Board training program to strengthen governance capacity</li> <li>MOE Workshops</li> <li>NZSBA Workshops online</li> <li>Governance Framework Training</li> <li>Include a Governance Framework Training Section within Agenda</li> <li>NZSBA to support Board Portfolio Training for Curriculum and Property</li> <li>Utilise Education Services Finance Adviser</li> <li>Hui to explain Budget / Finances</li> <li>Utilise Senior MOE Adviser – Effective Governance</li> <li>Survey</li> <li>Review annually the Specialist Advisor Scoping report</li> <li>Establish regular Board-principal hui to review progress and address challenges</li> <li>Conduct a review of school policies to ensure alignment with Catholic values and educational best practices Ensure ākonga experience effective teaching across Religious Education, Science, Social Science, Aotearoa New Zealand Histories, Technology, Health and Physical Education, and The Arts Curriculum</li> </ul>	<p>Board elections were held. All positions were filled.</p> <p>A school board training programme to strengthen governance was in place supported by the school's Senior MOE adviser. This has been very successful and built board capability.</p> <p>The expertise of Education Services Finance adviser has been utilised.</p> <p>Specialist Advisor support has been utilised.</p> <p>The Presiding Member, Principal and Specialist Adviser had regular meeting times with summary notes taken, this tapered off towards mid Term 2.</p> <p>School policies were reviewed through School Docs, the board ensuring they have reflected the Catholic Lens over all policy.</p>	<p>Monthly Specialist Adviser reports and Board survey re: effective governance undertaken November 2025.</p>		
<p><b>Action 2</b></p> <p>Curriculum Implementation and Inquiry Learning</p> <ul style="list-style-type: none"> <li>Utilize a three-year cycle of learning to ensure in-depth curriculum coverage</li> <li>Support professional learning for the principal to enhance inquiry-based teaching methods Implement a scaffolded inquiry learning model, ensuring a balance of teacher-led and ākonga directed learning</li> </ul>	<p>The three-year cycle is yet to be developed.</p>	<p>The principal was supported through observation of practice via Bex Langton and the Kahui Ako Lead.</p> <p>Both had recommendations to support future practice.</p>		
<p><b>Action 3</b></p> <p>Curriculum Implementation and Inquiry Learning</p> <ul style="list-style-type: none"> <li>Community and Whānau Engagement Host whānau engagement events focused on ākonga learning and school development</li> <li>Increase communication on professional learning initiatives through newsletters and school website updates</li> <li>Organise community events that promote the Catholic identity and values of the school.</li> </ul>	<p>The principal liaised with local kaumatua on context for Inquiry foci.</p> <p>Increased number of newsletters, pānui published.</p> <p>Whānau Hui at end of Term 1 showcasing Term's learning</p>			

**Strategic Goal 4: Principal PLG**

**Annual Target / Goal:**

*As per annual implementation plan*

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and outcomes	Planning for next year - where to next?
<p><b>Action 1:</b> Professional Learning and Development</p> <ul style="list-style-type: none"> <li>Attend at least two leadership-focused professional development workshops specifically for sole charge principals</li> <li>Implement a self-reflection and peer support system with other small school principals</li> <li>Develop a structured personal professional growth plan</li> </ul> <p>Participate in at least three external professional learning opportunities Structured Literacy – BSLA Structured Maths PLD (Kahui Ako) &amp; PR1ME workshops Josephite Charism – School Charism</p>	<p>Principal and release teacher joined local Kahui Ako and undertook training in Maths PD</p> <p>Face to face training and on-line sessions</p> <p>BSLA training Term 3</p> <p>Josephite Charism professional development undertaken by Principal and Presiding Member</p> <p>Combined Teacher Inquiry in place for Principal and Release teacher with goals set</p>			
<p><b>Action 2:</b> Professional Learning Group Participating in a professional learning group</p>	<p>Principal member of Taranaki Tūmuaki Katorika Professional Growth and Learning Group - Professional Growth Cycle 2025</p>	<p>Only two meetings were attended</p>		
<p><b>Action 3:</b> Student Achievement and Engagement</p> <ul style="list-style-type: none"> <li>Analyse ākonga achievement data to identify areas for targeted professional learning</li> <li>Engage in digital learning training / HERO</li> </ul>	<p>Mid-Year Data analysed and presented to the Board. End of year data presented to Board at its final meeting (9th December)</p> <p>Training in HERO started and ongoing</p>	<p>Major discrepancy in achievement findings</p>	<p>Programmes not being followed as prescribed Low attendance Mid-term assessment may not have been accurately administered Strong reliance on online programmes</p>	
<p><b>Action 4:</b> Monitoring Principal Expectations</p> <ul style="list-style-type: none"> <li>PM &amp; Principal weekly hui</li> <li><b>Performance Agreement plan</b></li> </ul>	<p>Principal Growth Plan including actions to improve leadership practice. Timeframes are in place. Plan shared with Presiding member and Specialist Adviser</p>	<p>Some action areas have linked evidence Incomplete due to resignation</p>	<p>Principal resigned at the start of Term 3</p>	

# Evaluation and analysis of the school's students' progress and achievement

School Name:	St Joseph's Pātea	School Number:	2452
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Mathematics / Mahi Pangarau	
<b>Strategic Aim</b>	Student Achievement and Engagement
<b>Annual Aim</b>	Analyse ākonga achievement data to identify areas for targeted professional learning
<b>Target 1</b>	Maths
<p>End Year Data Analysis</p> <p>Points to note</p> <ul style="list-style-type: none"> <li>→ 10 students identify as Māori</li> <li>→ 5 Female students</li> <li>→ 5 Male students</li> </ul> <p>Schoolwide</p> <ul style="list-style-type: none"> <li>• 20% of all students are achieving at or above (2 students)</li> <li>• 80% of students are achieving below or well below (8 students)</li> </ul> <p>Gender</p> <ul style="list-style-type: none"> <li>• 0% of female and 20% of male students are achieving at or above their expected level.</li> <li>• There is an obvious disparity between genders.</li> </ul> <p>Ethnicity</p> <ul style="list-style-type: none"> <li>• 20% of Māori students are achieving at or above</li> </ul> <p>What is happening - Where to...</p> <ul style="list-style-type: none"> <li>• Pr1me Math is being used across all Year levels; however, this may not have followed the prescribed program</li> <li>• Pr1me Math was not taught 5x a week in Terms 1,2 and 3</li> <li>• Teachers are unable to explicitly teach mathematics for 1 hour a day to all students due to multiple year levels (students received 20 minutes explicit teaching each day in Term 4) <ul style="list-style-type: none"> <li>– Low attendance has meant that students are missing core lessons</li> <li>– Teachers were teaching 1:1 to fill these gaps. This led to less explicit teaching time per student</li> </ul> </li> <li>• Mid-term assessment may not have been accurately administered to each student</li> </ul>	

## Writing / Written Language

### Strategic Aim -

Student Achievement and Engagement

### Annual Aim -

Analyse ākonga achievement data to identify areas for targeted professional learning

### Target - 2

Writing

#### End of Year Data Analysis

##### Points to note

- 10 students identify as Māori
- 5 Female students
- 5 Male students

##### Schoolwide

- 30% of all students are achieving at or above (3 students)
- 70% of students are achieving below or well below (7 students)

##### Gender

- 30% of female and 0% of male students are achieving at or above their expected level.
- There is an obvious disparity between genders.

##### Ethnicity

- 30% of Māori students are achieving at or above

##### What is happening - Where to...

- In 2025 the principal and release teacher received online professional development in using BSLA (Better Start Literacy Approach)
- BSLA was implemented across years 1-3 in Term 3
- Low attendance has meant that students are missing core lessons
  - Teachers were teaching 1:1 to fill these gaps. This led to less explicit teaching time per student
- There was a strong reliance on online programs such as Steps Web
- Mid-term assessment may not have been accurately administered to each student

## Reading / Panui Pukapuka

**Strategic Aim -**

Student Achievement and Engagement

**Annual Aim -**

Analyse ākonga achievement data to identify areas for targeted professional learning

**Target - 3**

Reading

Points to note

- 10 students identify as Māori
- 5 Female students
- 5 Male students

Schoolwide

- 20% of all students are achieving at or above (2 students)
- 80% of students are achieving below or well below (8 students)

Gender

- 0% of female and 20% of male students are achieving at or above their expected level.
- There is an obvious disparity between genders.

Ethnicity

- 20% of Māori students are achieving at or above

What is happening - Where to...

- In 2025 the principal and release teacher received online professional development in using BSLA (Better Start Literacy Approach)
- BSLA was implemented across years 1-3 in Term 3
- Low attendance has meant that students are missing core lessons
  - Teachers were teaching 1:1 to fill these gaps. This led to less explicit teaching time per student
- There was a strong reliance on online programmes such as StepsWeb
- Teacher Aide is using the Toe by Toe programme to support learners who are struggling
- Mid-term assessment may not have been accurately administered to each student

## St Joseph's School (Patea)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Jessica Patu-Hindes	Presiding Member	Elected	Sep 2028
Angela Muncaster	Principal	ex Officio	Oct 2025
Keri Phillips	Parent Representative	Elected	Sep 2025
Jan Nicholas	Parent Representative	Elected	Sep 2028
Teowai Ratahi	Parent Representative	Elected	Sep 2028
Pauline Ranson	Staff Representative	Elected	Sep 2028
Linda Towers	Proprietors Representative	Appointed	Sep 2028
Teresa Edwards	Proprietors Representative	Appointed	Sep 2028

## **St Joseph's School (Patea)**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$202 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2025 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.