

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of St Joseph's School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 17, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 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.

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

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

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

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

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

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

The Board's responsibilities, 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 the information included in the Analysis of Variance, the Kiwisport Report and Personnel Policy Compliance Statement, the Members of the Board and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

In addition to the audit, we are responsible for the audit of the Proprietor, the Roman Catholic Diocese of Palmerston North. This audit is compatible with independence requirements. Other than this audit and the audit of the Proprietor, we have no relationship with, or interests in the School.



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

# ST JOSEPH'S SCHOOL DANNEVIRKE

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



### School Directory

**Ministry Number:** 2676  
**Principal:** Megan Seatter  
**School Address:** McPhee Street, Dannevirke  
**School Postal Address:** McPhee Street, Dannevirke, 4930  
**School Phone:** 06 374 7910  
**School Email:** admin@stjosephsdvke.school.nz

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sarah Heald	Presiding Member	Elected	Sep 2025
Glen Higginson	Presiding Member	Elected	June 2022
Megan Seatter	Principal ex Officio		
Tony Fairweather	Member	Re-elected	Sep 2025
Amanda Cantwell	Member	Elected	Sep 2025
Adam Roe	Member	Elected	Sep 2025
Vaughan Barrow	Proprietor Rep	Re-appointed	Sep 2025
Eleanor Roberts	Proprietor Rep	Re-appointed	Sep 2025
Rae Larsen	Member of Staff	Re-elected	Sep 2025
Sarah Heald	Member	Elected	June 2022
Ellen Gray	Member	Elected	June 2022
Jo Liddle	Proprietor Rep	Appointed	June 2022

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Ltd

# ST JOSEPH'S SCHOOL DANNEVIRKE

Annual Report - For the year ended 31 December 2022

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### Other Information

Kiwisport

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

Analysis of Variance

# St Joseph's School Dannevirke

## 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.

Sarah Anne Heald

Full Name of Presiding Member

SAH

Signature of Presiding Member

23.05.2023

Date:

Megan Kay Seatter

Full Name of Principal

M Seatter

Signature of Principal

23.05.2023

Date:

# St Joseph's School Dannevirke

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	1,250,458	1,158,180	1,174,520
Locally Raised Funds	3	45,870	36,611	35,045
Use of Proprietor's Land and Buildings		88,009	88,009	88,009
Interest Income		4,494	1,800	1,335
<b>Total Revenue</b>		<b>1,388,831</b>	<b>1,284,600</b>	<b>1,298,909</b>
<b>Expenses</b>				
Locally Raised Funds	3	21,732	37,350	17,911
Learning Resources	4	938,542	903,266	898,626
Administration	5	272,331	239,654	236,893
Finance		770	770	1,212
Property	6	128,125	119,904	125,644
Loss on Disposal of Property, Plant and Equipment		1,911	-	1,100
		<b>1,363,411</b>	<b>1,300,944</b>	<b>1,281,386</b>
<b>Net Surplus / (Deficit) for the Year</b>		<b>25,420</b>	<b>(16,344)</b>	<b>17,523</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>25,420</b>	<b>(16,344)</b>	<b>17,523</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 Dannevirke

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		367,910	355,000	345,508
Total Comprehensive Revenue and Expense for the Year		25,420	(16,344)	17,523
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,155	4,500	4,879
<b>Equity at 31 December</b>		399,485	343,156	367,910
Accumulated Comprehensive Revenue and Expense Reserves		399,485	343,156	367,910
<b>Equity at 31 December</b>		399,485	343,156	367,910

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 Dannevirke

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	183,117	181,000	230,448
Accounts Receivable	8	66,607	45,000	51,679
Prepayments		5,935	2,000	5,705
Inventories	9	4,871	6,500	4,771
Investments	10	218,366	116,000	115,974
		<u>478,896</u>	<u>350,500</u>	<u>408,577</u>
<b>Current Liabilities</b>				
GST Payable		15,344	4,908	14,088
Accounts Payable	12	71,984	53,000	58,444
Revenue Received in Advance	13	7,682	3,000	17,605
Provision for Cyclical Maintenance	14	12,211	-	9,352
Finance Lease Liability	15	4,048	7,000	6,775
		<u>111,269</u>	<u>67,908</u>	<u>106,264</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>367,627</b>	<b>282,592</b>	<b>302,313</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	72,785	95,000	93,867
		<u>72,785</u>	<u>95,000</u>	<u>93,867</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	39,850	30,436	24,500
Finance Lease Liability	15	1,077	4,000	3,770
		<u>40,927</u>	<u>34,436</u>	<u>28,270</u>
<b>Net Assets</b>		<u><u>399,485</u></u>	<u><u>343,156</u></u>	<u><u>367,910</u></u>
<b>Equity</b>		<u><u>399,485</u></u>	<u><u>343,156</u></u>	<u><u>367,910</u></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 Dannevirke

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash Flows from Operating Activities</b>				
Government Grants		361,944	350,511	322,796
Locally Raised Funds		46,193	37,611	38,855
Goods and Services Tax (net)		1,256	2,702	210
Payments to Employees		(208,025)	(166,605)	(171,943)
Payments to Suppliers		(146,241)	(122,749)	(132,562)
Interest Paid		(770)	(770)	(1,212)
Interest Received		3,075	1,800	1,220
Net Cash from/(to) Operating Activities		57,432	102,500	57,364
<b>Cash Flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(4,271)	(46,000)	(42,235)
Purchase of Investments		(102,392)	(6,000)	(6,494)
Net Cash from/(to) Investing Activities		(106,663)	(52,000)	(48,729)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,155	4,500	4,879
Finance Lease Payments		(4,255)	(4,000)	(3,459)
Net Cash from/(to) Financing Activities		1,900	500	1,420
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(47,331)</b>	<b>51,000</b>	<b>10,055</b>
Cash and Cash Equivalents at the Beginning of the Year	7	230,448	130,000	220,393
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>7</b>	<b>183,117</b>	<b>181,000</b>	<b>230,448</b>

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 Dannevirke

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

St Joseph's School Dannevirke (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 14.

###### **Useful lives of property, plant and equipment**

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



### **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.

#### **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) 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.

### **e) 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.

### **f) 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.



### **g) 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.

### **h) 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.

### **i) 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:

Buildings & Improvements	5–50 years
Furniture & Equipment	3–15 years
Information & Communication Technology	3–20 years
Leased Assets Held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **j) 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.

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.





**k) 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.

**l) 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.

**m) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants 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.

**n) 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 Revenue and Expense.

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

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

**p) 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.

The School's financial liabilities comprise accounts payable and finance lease 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.

**q) 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.

**r) Budget Figures**

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

**s) 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	534,193	429,470	445,328
Teachers' Salaries Grants	715,465	728,710	728,710
Other Government Grants	800	-	482
	1,250,458	1,158,180	1,174,520

The school has opted in to the donations scheme for this year. Total amount received was \$22,350.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	21,582	16,000	17,931
Fees for Extra Curricular Activities	1,774	1,000	700
Trading	9,363	14,000	10,486
Fundraising & Community Grants	12,870	5,611	5,928
Other Revenue	281	-	-
	45,870	36,611	35,045
<b>Expenses</b>			
Extra Curricular Activities Costs	2,902	23,350	948
Trading	10,742	14,000	11,201
Fundraising and Community Grant Costs	8,088	-	5,762
	21,732	37,350	17,911
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	24,138	(739)	17,134

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	59,196	22,154	29,046
Equipment Repairs	756	1,500	974
Information and Communication Technology	2,975	4,500	3,990
Library Resources	1,400	1,500	1,160
Employee Benefits - Salaries	834,947	819,112	825,391
Staff Development	12,568	23,500	11,968
Depreciation	26,700	31,000	26,097
	938,542	903,266	898,626



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,238	5,238	5,024
Board Fees	3,185	4,400	3,460
Board Expenses	5,001	5,900	5,185
Communication	1,040	1,200	1,356
Consumables	4,533	4,450	4,063
Healthy School Lunches Programme	154,415	130,619	130,619
Other	2,980	3,800	2,697
Employee Benefits - Salaries	87,855	76,203	76,904
Insurance	3,128	2,900	2,765
Service Providers, Contractors and Consultancy	4,956	4,944	4,820
	272,331	239,654	236,893

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,079	1,800	1,484
Cyclical Maintenance Provision	18,209	6,395	10,005
Grounds	3,367	2,200	2,605
Heat, Light and Water	8,634	9,000	7,330
Rates	4,222	4,000	3,904
Repairs and Maintenance	4,605	8,500	12,307
Use of Land and Buildings	88,009	88,009	88,009
	128,125	119,904	125,644

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	183,117	181,000	230,448
Cash and cash equivalents for Statement of Cash Flows	183,117	181,000	230,448

Of the \$183,117 Cash and Cash Equivalents, \$1,367 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.



## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	-	-	246
Receivables from the Ministry of Education	6,607	-	2,396
Interest Receivable	1,872	-	453
Teacher Salaries Grant Receivable	58,128	45,000	48,584
	<u>66,607</u>	<u>45,000</u>	<u>51,679</u>
Receivables from Exchange Transactions	1,872	-	699
Receivables from Non-Exchange Transactions	64,735	45,000	50,980
	<u>66,607</u>	<u>45,000</u>	<u>51,679</u>

## 9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	216	500	208
School Uniforms	4,655	6,000	4,563
	<u>4,871</u>	<u>6,500</u>	<u>4,771</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	218,366	116,000	115,974
Total Investments	<u>218,366</u>	<u>116,000</u>	<u>115,974</u>



## 11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings & Improvements	1,953	-	(1)	-	(83)	1,869
Furniture & Equipment	39,946	4,547	(1,912)	-	(7,166)	35,415
Information & Communication Technology	30,962	-	(1)	-	(11,876)	19,085
Leased Assets	8,742	1,221	-	-	(6,024)	3,939
Library Resources	12,264	1,764	-	-	(1,551)	12,477
<b>Balance at 31 December 2022</b>	<b>93,867</b>	<b>7,532</b>	<b>(1,914)</b>	<b>-</b>	<b>(26,700)</b>	<b>72,785</b>

The net carrying value of furniture and equipment held under a finance lease is \$3,939 (2021: \$8,742)

### 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 \$
Buildings & Improvements	2,332	(463)	1,869	2,332	(379)	1,953
Furniture & Equipment	149,592	(114,177)	35,415	164,676	(124,730)	39,946
Information & Communication Technology	102,395	(83,310)	19,085	102,395	(71,433)	30,962
Leased Assets	24,006	(20,067)	3,939	30,081	(21,339)	8,742
Library Resources	51,496	(39,019)	12,477	49,732	(37,468)	12,264
<b>Balance at 31 December</b>	<b>329,821</b>	<b>(257,036)</b>	<b>72,785</b>	<b>349,216</b>	<b>(255,349)</b>	<b>93,867</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	7,319	3,000	3,132
Accruals	5,583	5,000	5,086
Employee Entitlements - Salaries	58,128	45,000	48,584
Employee Entitlements - Leave Accrual	954	-	1,642
	<b>71,984</b>	<b>53,000</b>	<b>58,444</b>
Payables for Exchange Transactions	71,984	53,000	58,444
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>71,984</b>	<b>53,000</b>	<b>58,444</b>

The carrying value of payables approximates their fair value.





### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	-	-	10,000
Other Revenue in Advance	7,682	3,000	7,605
	7,682	3,000	17,605

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	33,852	33,852	35,209
Increase to the Provision During the Year	18,209	6,395	10,005
Use of the Provision During the Year	-	(9,811)	(11,362)
Provision at the End of the Year	52,061	30,436	33,852
Cyclical Maintenance - Current	12,211	-	9,352
Cyclical Maintenance - Non current	39,850	30,436	24,500
	52,061	30,436	33,852

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan / Property consultant / Board review.

### 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	4,048	7,000	7,172
Later than One Year and no Later than Five Years	1,318	4,500	4,284
Future Finance Charges	(241)	(500)	(911)
	5,125	11,000	10,545
<b>Represented by</b>			
Finance Lease Liability - Current	4,048	7,000	7,172
Finance Lease Liability - Non current	1,077	4,000	3,373
	5,125	11,000	10,545



## 16. Related Party Transactions

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

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

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

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

## 17. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,185	3,460
<i>Leadership Team</i>		
Remuneration	346,584	325,612
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>349,769</u>	<u>329,072</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) that meet monthly and quarterly 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*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	1.00	1.00
	<hr/>	<hr/>
	1.00	1.00

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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	\$0.00	\$0.00
Number of People	-	-

### **19. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets 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

As at 31 December 2022 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: \$nil)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) Operating lease of computer equipment;

	2022 Actual \$	2021 Actual \$
No later than One Year	458	1,099
Later than One Year and No Later than Five Years		458
	<u>458</u>	<u>1,557</u>

The total lease payments incurred during the period were \$458 (2021: \$458).

## 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	183,117	181,000	230,448
Receivables	66,607	45,000	51,679
Investments - Term Deposits	218,366	116,000	115,974
Total Financial Assets Measured at Amortised Cost	<u>468,090</u>	<u>342,000</u>	<u>398,101</u>

### Financial Liabilities Measured at Amortised Cost

Payables	71,984	53,000	58,444
Finance Leases	5,125	11,000	10,545
Total Financial Liabilities Measured at Amortised Cost	<u>77,109</u>	<u>64,000</u>	<u>68,989</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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



# **St Joseph's School Dannevirke**

## **Kiwisport Report**

For the year ended 31 December 2022

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$2,521 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

## **Personnel Policy Compliance (s73 and s74 Public Service Act 2020)**

For the year ended 31 December 2022

The St Joseph's School Dannevirke Board:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.





**ST JOSEPH'S SCHOOL DANNEVIRKE**

*'Nurturing Spirits, Encouraging Excellence' AMDG*

# 2022 ANNUAL REPORT



Principal's endorsement:

Board of Trustees endorsement:

Submission date to Ministry of Education: 31 March 2023

*Megan Scatter*, PRINCIPAL

## **PRINCIPAL'S & CHAIRPERSON'S COMMENTS**

We have great pleasure in publishing the 2022 Annual Report for St Joseph's School.

St Joseph's School is a school of focused teachers who are passionate about children's learning and committed to self-reflection and professional development as a means of becoming more effective classroom practitioners so that every child is empowered to become a life-long learner.

The Board is committed to providing the best possible learning environment through a well-resourced school, for children to grow and develop as faith filled people and life-long learners.

We are confident that together, Board and Staff will meet our strategic aims through our careful target setting and provision of support for children's individual learning needs.

While our enrolments have remained steady during 2022, we have lost 5 students to schools out of town, one to home schooling and two to another local school.

Lunches in schools continued to be provided by Libelle from the Parish hall kitchen. The School Donation scheme meant we were able to keep additional costs to whanau to stationery only.

**Covid 19 Response:** 2022 has continued to be significantly disrupted by Covid – 19. The school was hit hard for the last 6 weeks of term 1 once Covid cases appeared in the community. Attendance at school decreased, at times being about 20% of our full school role. A Limited Authority to each was granted to an experienced Teacher Aide to assist with staffing. We were very lucky compared to other schools and managed to remain open during this time. One family continued to work from home throughout the year. Towards the end of the year another wave went through the school affecting mainly those who had not already had it. It has however, affected attendance rates and student achievement. While it was an extremely challenging year to navigate staff remained collegial and supportive of each other. School families were understanding and respectful of decisions that had to be made.

**Equal Employment Opportunities:** No EEO issues were raised during 2022.

*Megan Scatter, PRINCIPAL*

**KiwiSport Funding:** In 2022, the school utilised the KiwiSport funding to help subsidize the cost of expert Swim Skills Instructors. They were employed during term 1 to help students develop in their skills in swimming. Every student received 9 lessons at the local indoor pool. We particularly targeted students who lacked confidence and ability in the water for specialist instruction. At the end of this time, there was a marked improvement in students' swimming skills, especially those who had initially lacked confidence. The decision was made to use the KiwiSport funding in this area of Physical Education, because of the school's commitment to helping our students grow into adults who are safe in and around water.

## **PERSONNEL**

### **BOARD OF TRUSTEES**

The Board members pre-election for 2022 were:

Chairperson: Glen Higginson

Deputy Chairperson: Sarah Heald

Principal: Megan Seatter

Proprietor's Appointees: Vaughan Barrow, Eleanor Roberts, Jo Liddle

Staff Rep: Rae Larsen

Parent Reps: Tony Fairweather and Ellen Gray

Post-election:

Chairperson: Sarah Heald

Deputy Chairperson: Tony Fairweather

Principal: Megan Seatter

Proprietor's Appointees: Vaughan Barrow, Eleanor Roberts

Staff Rep: Rae Larsen

Parent Reps: Adam Roe and Amanda Cantwell

### **STAFF**

At the start of the year the roll stood at 143 children. The school started the year in 6 classrooms with 5 permanent teachers and 1 fixed term for term 1. The school opened for the school year on Wednesday 3rd February 2022 with the following staff:

Principal: Megan Seatter

*Megan Seatter, PRINCIPAL*

Room 1 - Yr 0 - 1: Rae Larsen (Scale A, SENCO, Assistant Principal junior school)

Room 2 - Yr 1 - 2: Sarah Newell (Scale A, permanent 0.8,) & Jo Brown (Scale A, fixed term 0.2, terms 2 - 4)

Room 3 - Yr 3 - 4: Jo Brown - (Term 1), Leah Thompson - Scale A, permanent (term 2 - 4)

Room 4 - Year 4: Kerry De Graaff (Scale A, permanent)

Room 5 - Yr 5 - 6: Helen Collier (Scale A, DRS, Assistant Principal senior school)

Room 6 - Yr 7 - 8: Nadia Moore (Scale A, permanent)

School Secretary and Accounts Manager: Sheryl Berry

Librarian and Teacher Aide: Jo Phillips,

Teacher Aides: Wendy Walshe (ESOL & in class support), Jacinda Kahui (High Health Needs in class support), Rocky Hape-Taite (term 2)

Cleaner / Caretaker: Willie Gyde

The roll of the school on the last day of 2022 was 143.

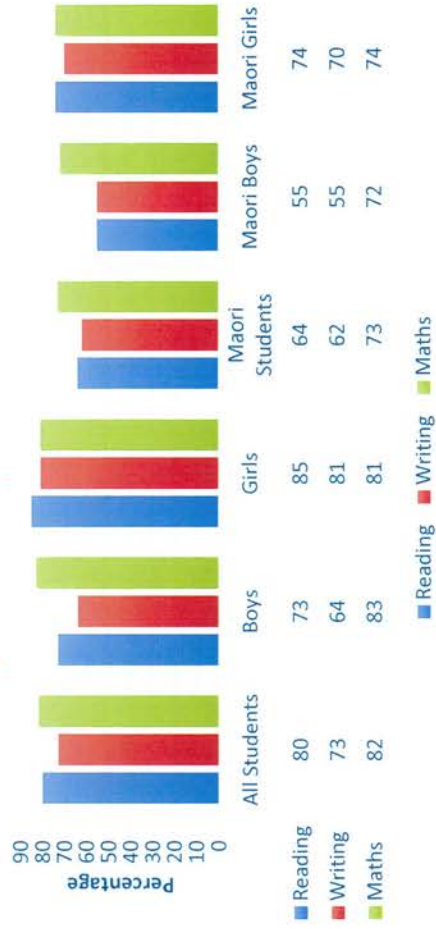
*Megan Scatter, PRINCIPAL*

# END OF YEAR DATA 2022

## Summary of Achievement: 2022

	2022	2021	2020
Reading	80%	85%	77%
Writing	73%	81%	67%
Maths	82%	78%	75%

## At / Above Expectation 2022





## REFLECTIONS AND ANALYSIS FOR 2022

- Reading 80% at or above expectation
- Writing – 73% at or above expectation
- Maths – 82% at or above expectation
- This data is for 137 students. 5 students who have had less than one year at school are not included in this data and 1 student who has been excluded also but remains on the roll. We finish the year with 143 students.
- 71/137 (52%) students are New Zealand European
- 56/137 (41%) students are New Zealand Maori
- 10/137 (7%) students are Asian or Pasifika

## ATTENDANCE

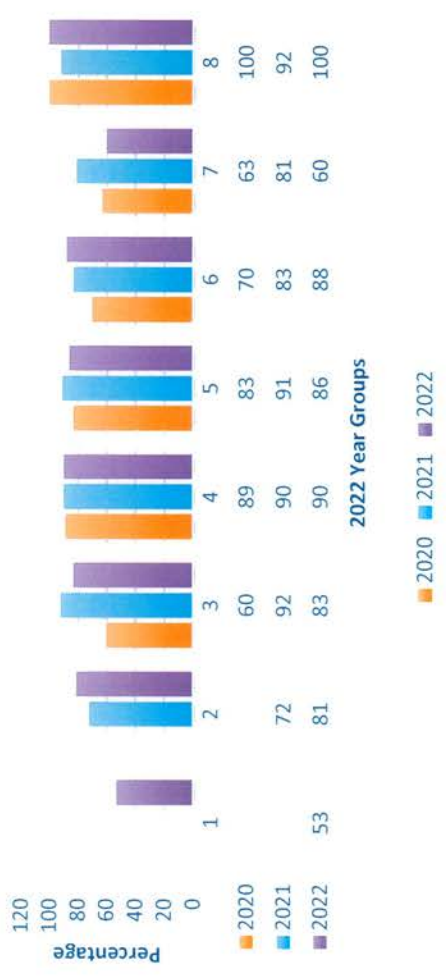
- 81/142 (57%) have unsatisfactory attendance, less than 90%
- 25/142 (18%) have less than 80% attendance this is the equivalent of 1 day off school every week.
- 20/25 (80%) who have attendance less than 80% are Māori students
- School wide we sit at 79% compared with 93% this time last year.
- While most of our absences are explained by parents, they are unjustified absences. Very few students are marked as truant as we contact anyone who is unexplained, and the truancy officer has been involved this year for 1 case.
- While data is provided to the Ministry about attendance ERO will be focussed on monitoring this from 2023.

# READING

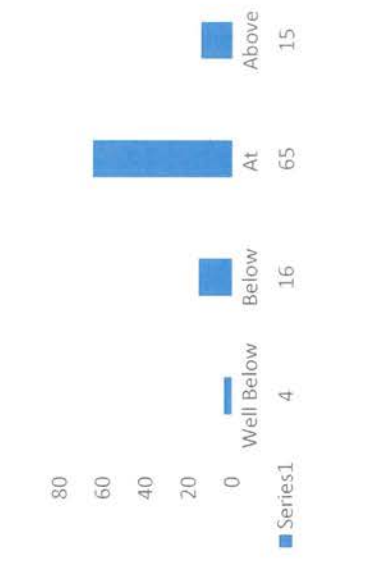
Reading Data Over Time



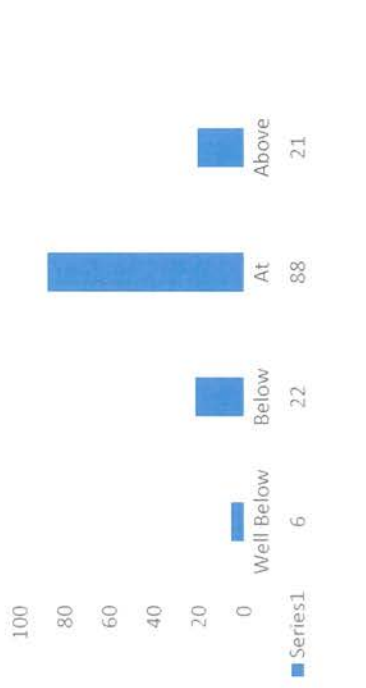
Reading Over Time - 2022 Year Groups



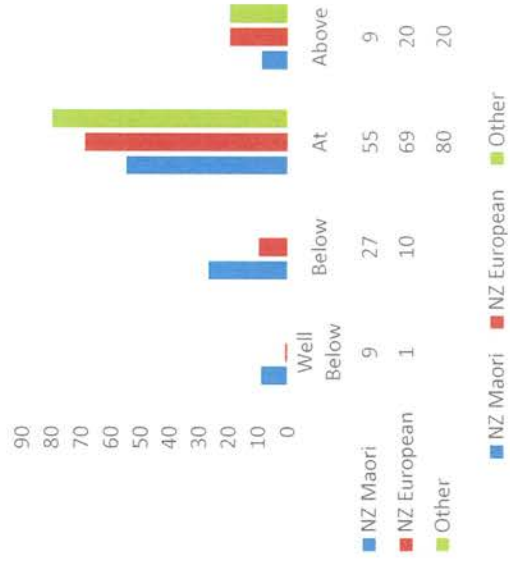
Reading - End of Year 2022  
Percentage



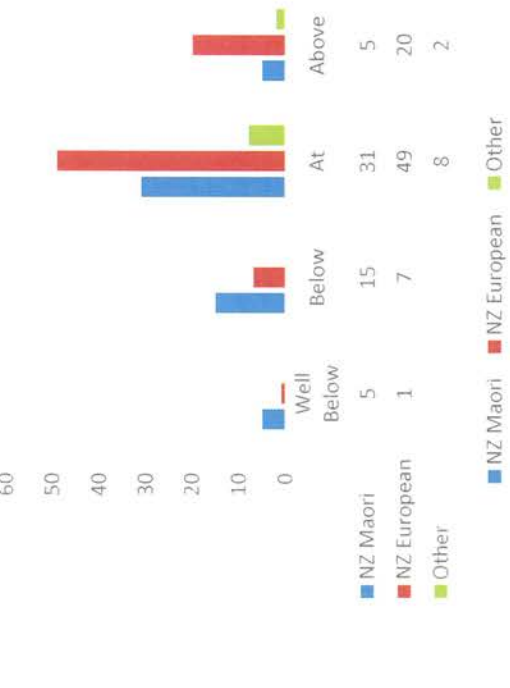
Reading - End of Year 2022  
Number of Students



Reading - End of Year 2022  
Percentage



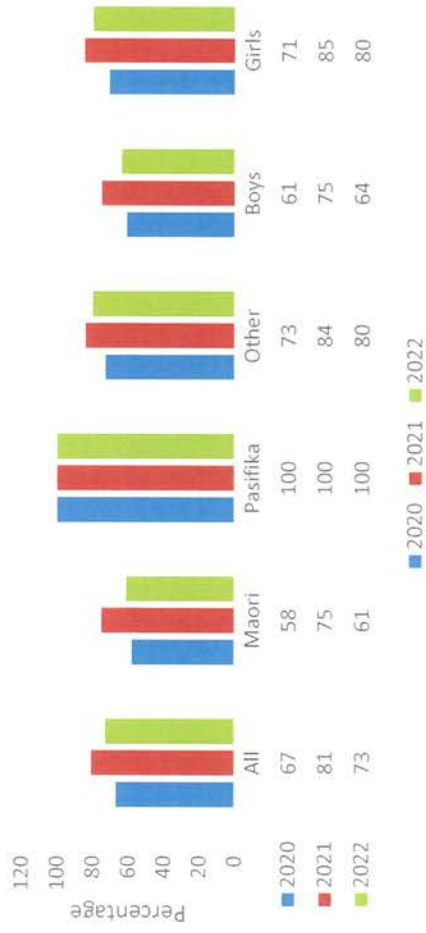
Reading - End of Year 2022  
Number of Students



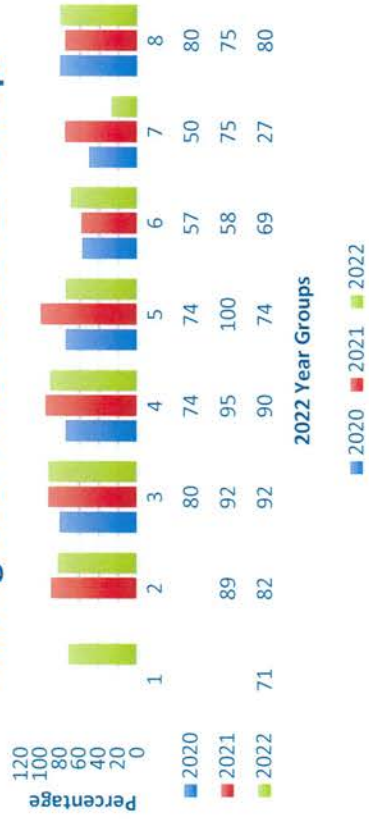
Megan Scatter, PRINCIPAL

# WRITING

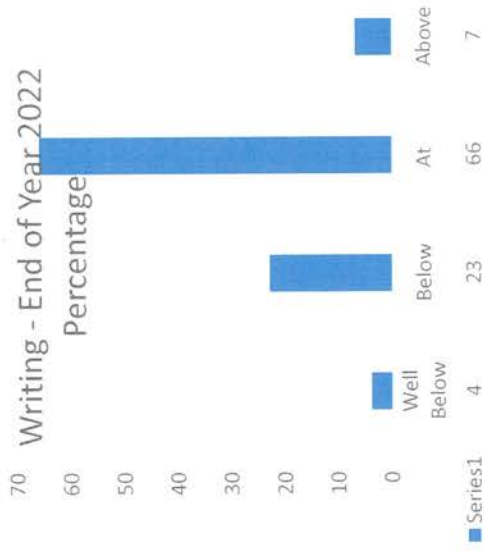
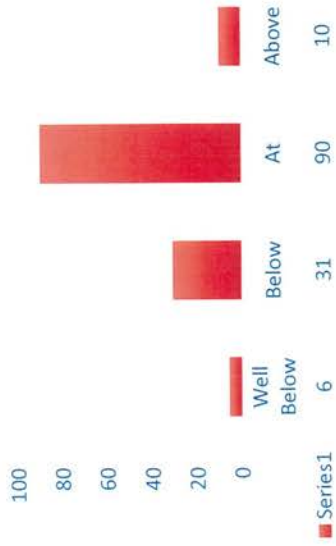
Writing Data Over Time



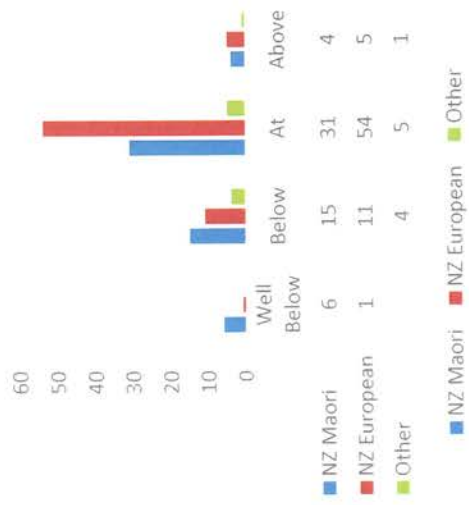
Writing Over Time - 2022 Year Groups



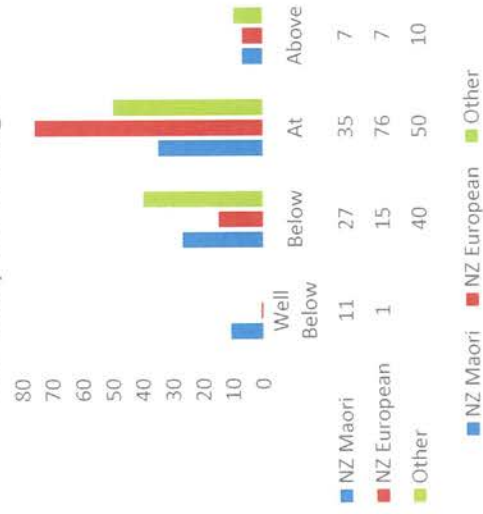
## Writing - End of Year 2022 Number of Students



## Writing - End of Year 2022 Number of Students

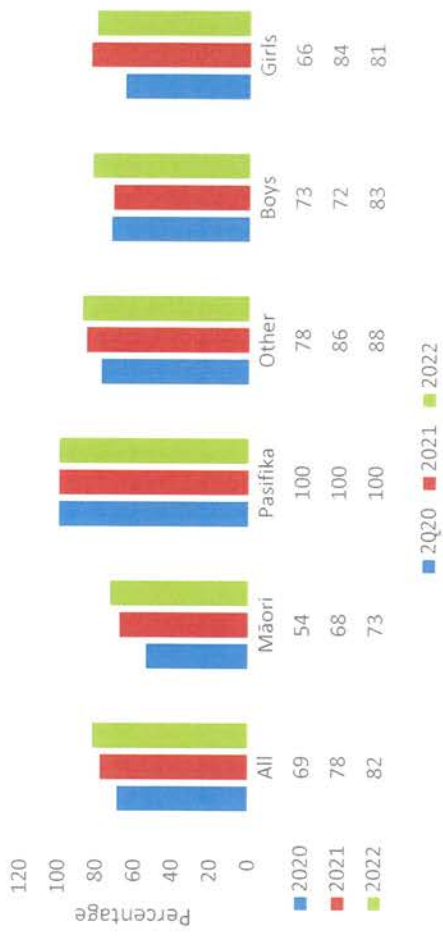


## Writing - End of Year 2022 Ethnicity Percentage

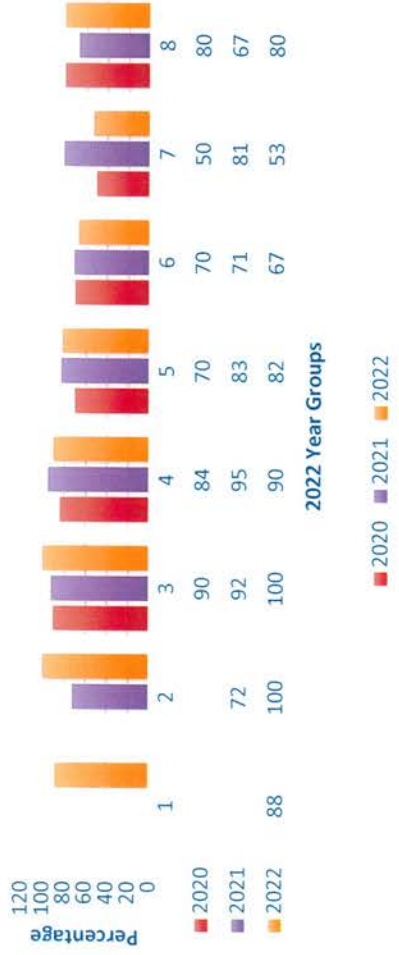


# MATHS

Maths Data Over Time



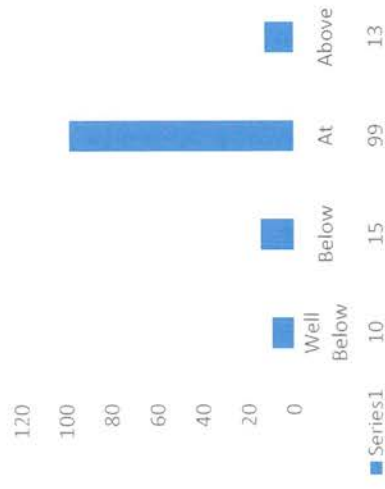
Maths Over Time - 2022 Year Group



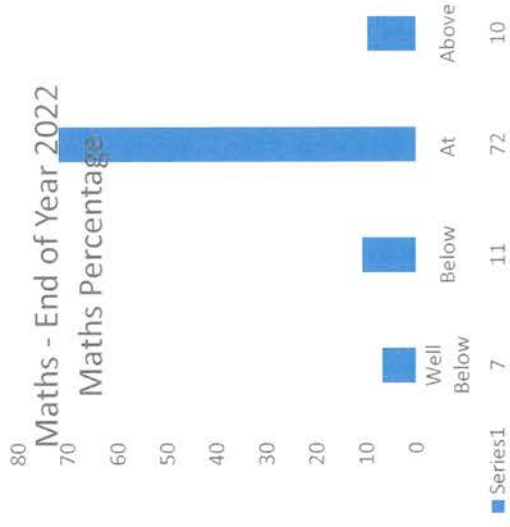
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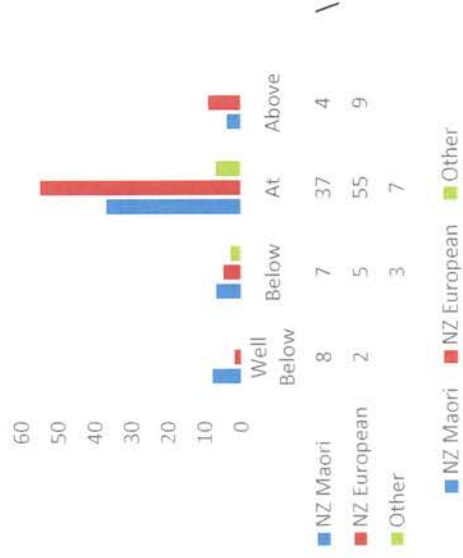
Maths - End of Year 2022  
Number of Students



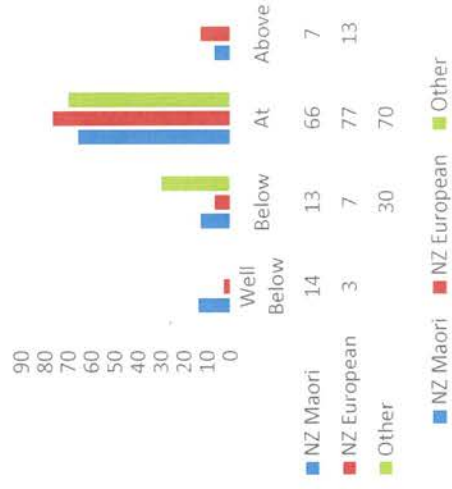
Maths - End of Year 2022  
Maths Percentage



Maths - End of Year 2022  
Ethnicity Number



Maths - End of Year 2022  
Ethnicity Percentage



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## PRIORITY LEARNERS

- 45/137 (33%) were identified as priority learners at the start of 2022.
- 13/45 (29%) have satisfactory attendance i.e. 90% or above
- 25/45 are NZ Māori students
- 15/45 are Māori males
- 25/45 (56%) are identified as priority learners in all 3 areas.
- 9/31 (29%) who were identified as priority learners in reading have met expectation, 3 of these are above.
- 14/37 (39%) who were identified as priority learners in writing have met expectation, 2 of these are above.
- 15/31 (48%) who were identified as priority learners in maths have met expectation, 2 of these are above.
- All students identified as priority learners received extra assistance from classroom teachers, teacher aides, RTLB, RTLit, LSC, Learning Support, Hearing etc.

Note: Please see SENCO report

## INTERESTING

- While there is a decrease in achievement level in reading, writing it isn't as significant as anticipated due to decrease in attendance rates.
- Maths has shown an increase in achievement.
- Disparity between males and females is minimal in maths but more significant in literacy, particularly writing.
- The most disparity between boys and girls is in writing, 64 – 83%.
- Clearly defined areas of challenge and extension in reading. 20 Māori students below and 20 NZ European above.
- Number of Māori students below expectation in reading is similar in writing.
- While there are less Māori students below in maths than literacy there are few above.
- Achievement is similar across the board for girls.
- Achievement of Māori student is lower across all subjects, particularly Māori boys.



## THINGS TO CELEBRATE

- The number of students above expectation in reading writing and maths at the end of the year compared with mid-year.
- Good progress for our year 8 student across the board.
- Increase in maths achievement overall from 2022. Staff (particularly new) are becoming more familiar with the Prime programme and assessments.
- Increased funding for teacher aide support has been hugely beneficial in supporting student learning and achievement.

## FUTURE FOCUS

- Achievement of a cohort at year 7 continues to be of concern and have been closely monitored for the past few years. They will be identified as Priority Learners for 2023 and additional funding received from the MoE for Covid affected learning at senior level will be for writing development at this level.
- A cohort of year 6 students in writing has been identified.
- Very few learners are above expectation in writing.
- Year 6 – 8 students will be in Rooms 5 & 6, and this will allow for more team teaching in this area and the support of an additional teacher aide will assist with learning at this level.
- Moderation of literacy programmes will continue to ensure all staff are on the same page.
- Attendance needs to be a focus.
- Strengthening partnerships with Māori whānau.

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## SPECIFIC TARGETS 2022

TARGET GROUP	TARGET 2022	PROGRESS
<p><u>Achievement in Reading</u></p> <p>Baseline data: (Year 1 - 7 - EOY 2021)</p> <ul style="list-style-type: none"> <li>86% of students have been identified as working at or above expectation.</li> <li>78% of Maori students are at or above expectation</li> </ul>	<p>Our students will show progress in reading and with quality classroom teaching, and the specialist teacher employed by BoT, we should see a shift in achievement within sub-levels of our school matrix. Priority Learners will be closely monitored using Priority Learner's systems, particularly cohorts at year 5 &amp; 7.</p>	<p><u>Achievement in Reading</u></p> <p>80% of students have been identified as working at or above expectation.</p> <p>64% of Maori students are at or above expectation.</p> <p>20% of students in reading did not shift a sub-level from the end of term 2, 2021. 75% of these students were identified as being priority learners and had additional support.</p> <p>Any student identified as not having made a shift whether identified as a priority learner or not will be monitored at the end of each term.</p>
<p><u>Achievement in Writing</u></p> <p>Baseline data: (Year 1 - 7 - EOY 2021)</p> <ul style="list-style-type: none"> <li>83% of students have been identified as working at or above expectation.</li> <li>68% of Maori students are at or above expectation.</li> </ul>	<p>Students will show a shift in sublevel. Priority learners will be identified and closely monitored particularly a cohort of students at years 6-8. Achievement of Maori students will also be regularly reviewed during Priority learner's meetings.</p> <p>Moderation across the school will be undertaken to ensure consistency. We will also monitor those students who reach expectation early in the year.</p>	<p><u>Achievement in Writing</u></p> <p>72% of students have been identified as working at or above expectation</p> <p>62% of Maori students are at and above expectation</p> <p>51% of students did not shift a sub level from the end of term 4, 2021 til the end of term 4.</p> <p>30% of these students were already identified as priority learners.</p>
<p><u>Achievement in Maths</u></p> <p>Baseline data: (Year 1 - 7 - EOY 2021)</p> <ul style="list-style-type: none"> <li>80% of students have been identified as working at or above expectation.</li> <li>68% of Maori Students are at or above expectation.</li> </ul>	<p>While not part of our strategic plan, maths will continue to be monitored closely particularly in the senior team. Moderation of achievement and streamlined systems and procedures is required to ensure consistency across the school. Support for teachers new to Prime will be ongoing. We expect a shift of sublevel for all students.</p>	<p><u>Achievement in Maths</u></p> <p>83% of students have been identified as working at or above expectation</p> <p>73% of Maori students are at or above expectation</p> <p>26% of students in maths did not shift a sub-level between the end of term 4, 2021 34% were already identified as priority learners in maths.</p>

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<p><u>Curriculum Development</u></p> <p>Baseline data: Our localised curriculum will be embedded and supporting curriculum documentation is developed to sit alongside. Streamlining of the literacy curriculum will be a focus as it is a goal this year.</p>	<p>Localised curriculum documentation will be presented in a visual format. Gospel values, key competencies and learner dispositions will become part of the long-term planning and teaching programmes. Supporting documentation development continues with the majority of curriculum area delivery plans and long-term plans completed.</p>	<p>Documentation continued to be developed to sit behind our school curriculum. Digital Technologies curriculum was finalised and added to the curriculum. Review of the Reading programme began with adding structured literacy into the reporting and monitoring school wide. Assessment timetable for literacy was reviewed. This will continue in 2023.,</p>
<p><u>Culturally Responsive Practice</u></p> <p>Baseline data: Knowledge of the local histories and the Aotearoa histories curriculum. is limited. Professional learning and development is being offered by Poutama Pounamu through the Kahui Ako.</p>	<p>Staff will be more confident in their knowledge of local histories and the Aotearoa Histories curriculum. A long-term plan for Te Reo will be developed and be taught in classrooms. An increased use of te reo will be evident.</p>	<p>Helen and Megan completed Aotearoa Histories Curriculum PLD with Poutama Pounamu. PLD for staff was postponed till 2023. Helen and Te Ao (RTM) completed draft Te Reo curriculum with linked resources which will be shared with staff 2023 to be trialled by staff.</p>

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## Analysis of Variance of Actions Taken to Address Goals

### IMPROVEMENT PLAN – DOMAIN 1: CATHOLIC CHARACTER

Strategic Aim 1: All learners are connected to their faith and are fully engaged in faith practices within the school.				
Goals(where do we want to be?)	Specific Actions (what will we actually do and be accountable for?)	Responsibility	Timeframe for Review	Reflection / Evaluation
To build knowledge and understanding of Catholic Social Teaching to build capability and confidence of teachers to provide learning experiences for students.	<ul style="list-style-type: none"> <li>• PLD from Palmerston North Diocesan Education Team and DRS</li> <li>• Catholic Social Teaching Paper offered to staff</li> </ul> <p>Incorporation of Catholic Social teaching component into planning across the school.</p>	All staff Megan Helen - DRS	2022 -	<p>Staff and Board had formation in Catholic Social teaching at staff PLG and Board meetings. We continue to look at the aspect of Catholic Social teaching and how we represent this in our school.</p> <p>Whanau were provided with information on Catholic Social Teaching via the school newsletter.</p> <p>Teachers continue to look for opportunities to integrate into classroom programmes and be intentional about teaching.</p> <p><b>Next Steps</b> Continuing with Catholic Social Teaching for staff &amp; Board. Look for ways to integrate into planning.</p>
To strengthen the well-being of staff and students for the good of all.	<ul style="list-style-type: none"> <li>• Develop an understanding of what well-being is and what effects it at St Joseph's.</li> <li>• Investigate opportunities for retreats.</li> <li>• Challenging staff to ensure their own well-being.</li> </ul>	All staff Megan	2022 -	<p>Principal completed a workshop on well-being and kept a close eye on staff. SLT were in constant contact with those away sick or isolating and had one on one check-ins with staff at school. Moral was generally good but staff missed the regular contact at break times in term 1</p>

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	<ul style="list-style-type: none"> <li>• Provide external support where needed. e.g. professional supervision, EAP</li> <li>• Timetable interviews, meetings etc within reasonable hours.</li> <li>• Be selective about adding extra to the timetable.</li> <li>• Prioritising and asking why?</li> <li>• Systems to support teachers of difficult students.</li> <li>• Regular well-being check ins.</li> <li>• Actively listening to staff and students.</li> </ul>		<p>MoE with Goldstar (EAP services) are offered Well-being workshops for principals online. Principal took part in these and sharing tips with staff.</p> <p>All staff were very much appreciative of the paid discretionary leave given by the Board to reset. Investigation of the Positive Behaviour for Learning - School Wide programme for implementation beginning in 2023 was undertaken from feedback from students, staff and whanau. Introductory staff meeting held by MOE for all staff. Principal &amp; Lead attended first workshop in preparation for next year. MoE funding available. 2 teachers formed the leadership team with the principal.</p> <p><b>Next Steps</b> Continue to Monitor and keep well-being at the forefront</p>
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## IMPROVEMENT PLAN – DOMAIN 2: OUR LEARNING

Strategic Aim 2: To provide a high-quality, student centred education ensuring equity and excellence for all.			
Goals(where do we want to be?)	Specific Actions (what will we actually do and be accountable for?)	Responsibility	Timeframe for Review
<ul style="list-style-type: none"> <li>To ensure all students achieve their personal potential and in doing so wherever possible reach expected curriculum levels. Our focus will be on our literacy curriculum, incorporating structured literacy processes, streamlining delivery across the school and building teacher capability.</li> </ul>	<ul style="list-style-type: none"> <li>Professional reading and collaborative conversations.</li> <li>Focus on learning conversations for student achievement.</li> <li>Moderation of reading, writing assessment and monitoring</li> <li>Review of matrices and assessment practices</li> <li>In depth analysis of achievement data to inform next steps.</li> <li>Clarify matrices and use of them by staff and students.</li> <li>Develop the reciprocity between reading and writing e.g. engagement of children with reading at home, visits to the library,</li> <li>Timetabling of experiences to support learning and improve vocabulary.</li> <li>Provision for PLD as appropriate.</li> <li>Development of assessments and reporting documentation to align with structured literacy programmes.</li> <li>Observations of quality practice within school and across.</li> </ul>	<p>All staff Megan</p>	<p>2022 -</p>
			<p><b>Reflection / Evaluation</b></p> <p>Four staff members attended the webinar on State of Literacy. We have had a staff meeting on the components of an effective literacy programme. Decodable texts, and writing resources have been purchased and SLT have started work on markbooks for Etap to keep accurate records of progress with decodable texts.</p> <p>Our ERO partner met with SLT to work on a plan for self-review of our literacy programme and develop an action plan to work through. Four teachers are part of the Kahui Ako PLG - Literacy and Learner Agency.</p> <p>All staff have chosen 3 target students to monitor acceleration of achievement. Regular discussion was held during staff PLG to talk through progress and challenges. Senior Leadership team are developing a review plan for reading.</p> <p>One teacher and 2 teacher aides completed 2 days of professional development on structured literacy with Liz Kane.</p> <p>St Joseph's School from Waipukurau visited to look at Structured literacy programmes including The Code and Hegetty in our junior and middle school. Staff completed an evening writing webinar with Chris Braid on the Education Hub.</p>

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<p>To strengthen classroom programmes by incorporating learning experiences outside the classroom (EOTC) and including local expertise.</p>	<ul style="list-style-type: none"> <li>• Provide outside experiences and activities to enhance programmes.</li> <li>• Utilise people with expertise to share their knowledge and skill with others including sports &amp; physical education.</li> <li>• Incorporate Careers education into programmes.</li> <li>• Budget allocation to provide EOTC experiences.</li> <li>• Plan for an integrated inquiry programme that feeds literacy programme.</li> <li>• Teams to plan, share ideas and collaborate where appropriate.</li> <li>• Develop a long-term plan for curriculum areas</li> </ul>	<p>All Staff Megan</p>	<p>2022 -</p>	<p>Additional structured literacy resources from Liz Kane were purchased for whole school use.</p> <p><b>Next Steps</b> ERO self-review. Continue to upskill staff. Moderation of work in writing and reading. Align assessment practices and reporting with structured literacy levels.</p>
				<p>We had Police Education Officer work in classes with the Kia Kaha anti-bullying programme. Life Education Trust also visited for a week and programmes taught complimented the Kia Kaha programme. All classes completed 9 swimming lessons at Wai Splash utilising pool instructors particularly for junior groups. Senior team planned a successful EOTC day to visit Norsewood, looking at local history and visiting the source of the Manawatu River. Visits are organised for the Gallery of History. Junior team organised a trip to the Cenotaph, council, and library. Planning for Year 5 - 8 camp began in May with a parent meeting. Junior team visited St Vinnies and donated books. Year 5 - 7 students visited the Star Dome to support learning about Matariki. Students participated in the Ripa tournament in Pahiatua. We also held a successful school cross country as well as organised and ran the interschool cross country. 60 students attended the Tararua 7 aside tournament in Pahiatua. Junior team visited the lower Domain. All visits tied in with the term theme of Papatuanuku. Senior team have visited Pukaha, Mt Bruce as part of their term inquiry, Papatuanuku. They</p>

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To embed digital technologies	<ul style="list-style-type: none"> <li>Familiarise teaching staff with the Digital Technologies Curriculum</li> </ul>	All Staff Megan	2022 -	<p>have had Enviro schools visit and been to check out the local stream. Classes have also visited the local library. The junior team had visits from the True Honey team and by parents and community members who have read during book week. All classes have had lessons from the Zero waste facilitator looking at reducing, recycling and water.</p> <p>Planning and organisation continued throughout the year for Camp Raukawa. We had a large number of parents coming which is wonderful and with donations and fundraising we have reduced the cost to \$100 per student \$40 for additional students and parents from \$412. The junior team planned an EOTC week a Ngaperuru Bush Walk, and tent pitching on the school grounds.</p> <p>EOTC games and activities on school grounds and a visit to the Domain. Police Education officer and constable came in to talk safety and packing a pack.</p> <p>Camp Raukawa was really success in term 4. Feedback was positive and everyone enjoyed the experience. The Junior team had an equally successful EOTC week and it will be timetabled in again for next year. Looking for opportunities outside of the school will continue to be a focus as this has been something the students have really enjoyed and got a lot of learning out of.</p> <p><b>Next steps</b> Look for outside opportunities to support learning. Use of experience within our community to complement programme.</p> <p>We had a teacher only day to develop a digital technologies curriculum across the school.</p>
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<p>curriculum as part of best practice.</p>	<ul style="list-style-type: none"> <li>• Utilise the Digital Technologies PLD from MOE website to build teacher capabilities.</li> <li>• Incorporate new technologies and approaches to learning in order to support students to be successful, safe digital citizens.</li> <li>• Take up online PLD opportunities as provided.</li> <li>• Ensure Digital Technologies infrastructure allows for maximum use of digital technologies.</li> </ul>		<p>Facilitator from Digital Circus has had one day in classes in the junior team and a staff PLG on microbits, stop motion animation and Beebots. Facilitator continued to work in class with teachers and students. Teachers continued professional learning during meetings. Facilitator had 2 more days as in class support and modelling digital technologies. Classes used green screen apps.</p> <p>We were successful in our application to the MoE for 40 hours funding for the rest of 2022 to continue with our work on the digital technologies' curriculum with Digital Circus. Our focus was on Minecraft for the senior team and STEAM activities for the juniors. Minecraft staff PLGs were facilitated by Digital Circus. Licences for students were set up. The Home &amp; School have agreed to purchase a digital technologies kit to support learning in this area.</p> <p>Draft curriculum will be reviewed early 2023 and finalised. Teachers are looking for opportunities to implement DT across the curriculum when planning. The whole school will be looking at Online safety term 1 2023 and this will involve the use of the Informed and Empowered programme for parents also.</p>
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## IMPROVEMENT PLAN – DOMAIN 3: SYSTEMS & PROCESSES

**Strategic Aim 3: To develop the use of effective systems and processes that empower school leaders and teachers to improve outcomes for learners.**

Goals (where do we want to be?)	Specific Actions (what will we actually do and be accountable for?)	Responsibility	Timeframe for Review	Reflection / Evaluation
Embedding of a localised Joseph's School Curriculum and supporting documentation as well as streamlining procedures across the school to ensure consistency.	<ul style="list-style-type: none"> <li>• Development of a graphic to illustrate our localised curriculum.</li> <li>• Utilising of student leaders to teach classes Gospel Values programme.</li> <li>• Attend PLD as necessary.</li> <li>• Write delivery statements for curriculum areas.</li> <li>• Procedures for assessment and monitoring for all curriculum area to be reviewed and refined to ensure they are meaningful and purposeful.</li> <li>• Streamline curriculum area plans across the school, including year and term themes.</li> <li>• Include EOTC experiences and local expertise in long term curriculum area plans.</li> <li>• Visit places of historical significance - Kahui Ako ToD</li> </ul>	All Staff Megan	2022 -	<p>Digital Technologies curriculum documentation was draft early term 1 and trialled Health Curriculum and Science Curriculum are in draft to be reviewed by the staff. The Te Reo curriculum draft has been completed by Helen and Te Ao (RTM). Our curriculum continues to be a work in progress, the new curriculum is being implemented from 2023 and the Kahui Ako are looking at providing professional learning and development for teachers.</p> <p>PB4L School wide programme could see changes to our localised curriculum in 2023.</p> <p><b>Next Steps</b> PLD with Kahui Akoon Curriculum refresh and integrating into localised curriculum.</p>

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## IMPROVEMENT PLAN – DOMAIN 4: CULTURAL RESPONSIVENESS

**Strategic Aim 4: To actively strengthen partnerships for learning through meaningful connections with students, whanau and families.**

Goals (where do we want to be?)	Specific Actions (what will we actually do and be accountable for?)	Responsibility	Timeframe for Review	Reflection / Evaluation
<p>To deepen our understanding of culturally responsive relationships and pedagogy including development of Te Reo curriculum, supporting documentation, and building teacher capability in delivery and improved understanding of the Aotearoa Histories Curriculum</p>	<ul style="list-style-type: none"> <li>Participate in Kahui Ako PLD with Poutama Pounamu - Aotearoa Histories Curriculum</li> <li>Local History Teacher only Day</li> <li>Participate in Te Reo professional development as supported by Resource Teachers of Maori</li> </ul>	<p>All Staff Megan</p>	<p>2022 -</p>	<p>Principal &amp; Lead participated in 4 full day workshops over the year with Poutama Pounamu organised by the Kahui Ako breaking open the Aotearoa NZ Histories curriculum. A draft plan was developed to implement the new learning with the staff as a whole.</p> <p>Principal &amp; Lead attended another workshop provided by Poutama Pounamu on Student Agency.</p> <p>All staff attended a call back day on the last Friday of the holidays, organised by the Kahui Ako and spent the day at Makirikiri Marae with people from Rangitane iwi. We learned about the history of the iwi and how they came to be in this area as well as Te Tiriti o Waitangi. A day with Ngati Kahungunu is to be timetabled for 2023.</p> <p>Work with Resource teachers of Maori was postponed until term 2 to develop a Te Reo curriculum across the school and linking it to our Catholic Character ie. whakatauki for our gospel values. RTM led a staff PLG on Pepeha. Five staff completed a 10-week Level one Te Reo Maori course through TupuOra</p> <p>Graduation was held in September</p>

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				<b>Next Steps</b> Timetable day with Ngati Kahungunu. Trial Te Reo Curriculum Whanau consultation. PLD with Kahui Ako Aotearoa Histories Curriculum
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## Key Improvement Strategies to Achieve Strategic Vision

Property	Outcomes	Finance	Outcomes
<ul style="list-style-type: none"> <li>• Refurbishment of D Block (Rooms 1 – 4 and Library Block)</li> <li>• Refurbishment of the Courts</li> <li>• Internal painting of toilet block</li> </ul>	<p>Plans are currently being drawn for D-Block hopefully to start end of 2023. Courts are to be completed term 1. Painting of the toilets was held over as investigation into removing the urinal is underway.</p>	<ul style="list-style-type: none"> <li>• Funding for EOTC</li> <li>• Funding for increased hours for teacher aides</li> </ul>	<p>Board allocated extra funding for EOTC from reserves. Bus transport is expensive but the safest transport option. Another TA was employed to assist with behaviour management end of beginning of term 2.</p>
Personnel	Outcomes	Community Engagement	Outcomes
<ul style="list-style-type: none"> <li>• Engage in Kahui Ako professional development.</li> <li>• Induction of Provisionally Registered Teachers, including mentor teachers and release</li> <li>• Monitor staff workload and well-being</li> </ul>	<p>Aotearoa NZ curriculum through Poutama Pounamu. Helen to lead with staff. AP development with Carol Lynch. PLD for PCT plus release time implemented. Well-being a priority.</p>	<ul style="list-style-type: none"> <li>• Communication – app, website, Seesaw, email, Facebook</li> <li>• Curriculum consultation</li> <li>• Fundraising Events</li> <li>• Teacher / Student / Parent Interviews</li> <li>• Transition Meetings for New Whanau</li> <li>• Whanau Group Meeting</li> <li>• School / Parish Mass</li> <li>• Powhiri &amp; Poroporoaki</li> </ul> <p>(This will need to be a focus as we start the year at Red of the Covid Protection Framework and whanau are unable to have the normal interactions.)</p>	<p>Online communication continued. Consultation with the community for Strategic Planning in Term 3. Home &amp; School continued with fundraising, plus camp fundraising for the year 5 – 8 students. Interviews and other community events were held within the bounds of Covid framework.</p>

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