

ST JOSEPH'S SCHOOL (NELSON)



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	3221
Principal:	Chris Gladstone
School Address:	1/18 Manuka Street, Nelson, 7010
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ST JOSEPH'S SCHOOL (NELSON)

Annual Report - For the year ended 31 December 2021

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St Joseph's School (Nelson)

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Angela Osborne
Full Name of Presiding Member


Signature of Presiding Member

12 August 2022
Date:

CHRISTINE GLADSTONE
Full Name of Principal


Signature of Principal

12 August 2022
Date:

St Joseph's School (Nelson)

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Angela Osborne	Presiding Member	Elected	Sep 2022
Chris Gladstone	Principal ex Officio		
Irene Firestone	Parent Representative	Elected	Sep 2022
Chris Hart	Parent Representative	Elected	Sep 2022
Alistair Kwan	Parent Representative	Elected	Sep 2022
Jaden Whiunui	Parent Representative	Elected	Sep 2022
Fr Joy Raphael Thottankara	Proprietor's Representative		Dec 2021
Ros Allen-Hall	Proprietor's Representative		Sep 2022
Hamish Angus	Proprietor's Representative		Sep 2022
Tracy Malthus	Staff Representative	Elected	May 2021
Liz George	Staff Representative	Elected	Sep 2022

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

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,597,597	2,438,247	2,427,815
Locally Raised Funds	3	179,417	123,625	96,811
Use of Proprietor's Land and Buildings		792,827	792,827	921,516
Interest Income		2,525	11,000	7,067
		<u>3,572,366</u>	<u>3,365,699</u>	<u>3,453,209</u>
Expenses				
Locally Raised Funds	3	51,140	32,200	26,557
Learning Resources	4	2,173,179	2,272,907	2,190,737
Administration	5	114,411	98,860	105,370
Finance		4,348	-	4,896
Property	6	973,645	977,798	1,133,135
Depreciation	11	58,701	66,434	67,159
Loss on Disposal of Property, Plant and Equipment		1,997	-	2,231
Amortisation of Equitable Lease		8,350	-	8,350
		<u>3,385,771</u>	<u>3,448,199</u>	<u>3,538,435</u>
Net Surplus / (Deficit) for the year		186,595	(82,500)	(85,226)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>186,595</u>	<u>(82,500)</u>	<u>(85,226)</u>

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 (Nelson)
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		689,493	689,493	762,632
Total comprehensive revenue and expense for the year		186,595	(82,500)	(85,226)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		13,113	-	12,087
Equity at 31 December		889,201	606,993	689,493
Retained Earnings		889,201	606,993	689,493
Equity at 31 December		889,201	606,993	689,493

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 (Nelson)

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	213,202	142,834	73,800
Accounts Receivable	8	288,855	116,599	116,599
GST Receivable		11,095	6,891	6,891
Prepayments		7,543	12,826	12,826
Inventories	9	23,648	25,755	25,755
Investments	10	188,452	188,452	258,447
		<u>732,795</u>	<u>493,357</u>	<u>494,318</u>
Current Liabilities				
Accounts Payable	12	194,460	169,730	169,730
Revenue Received in Advance	14	5,686	6,447	6,447
Provision for Cyclical Maintenance	15	43,458	88,922	65,242
Finance Lease Liability	16	17,364	18,402	18,402
		<u>260,968</u>	<u>283,501</u>	<u>259,821</u>
Working Capital Surplus/(Deficit)		471,827	209,856	234,497
Non-current Assets				
Property, Plant and Equipment	11	289,782	252,476	318,910
Equitable Leasehold Interest	13	217,092	225,442	225,442
		<u>506,874</u>	<u>477,918</u>	<u>544,352</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	60,090	50,447	59,022
Finance Lease Liability	16	29,410	30,334	30,334
		<u>89,500</u>	<u>80,781</u>	<u>89,356</u>
Net Assets		<u>889,201</u>	<u>606,993</u>	<u>689,493</u>
Equity		<u>889,201</u>	<u>606,993</u>	<u>689,493</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 (Nelson)

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		683,797	630,330	656,199
Locally Raised Funds		134,331	123,625	98,428
Goods and Services Tax (net)		(4,204)	-	600
Payments to Employees		(406,415)	(430,166)	(446,560)
Payments to Suppliers		(322,035)	(335,750)	(320,789)
Interest Received		3,032	11,000	7,077
Net cash from/(to) Operating Activities		88,506	(961)	(5,045)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(13,273)	-	(6,759)
Purchase of Investments		69,995	69,995	(1,264)
Net cash from/(to) Investing Activities		56,722	69,995	(8,023)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,113	-	12,087
Finance Lease Payments		(18,939)	-	(20,865)
Net cash (to)/from Financing Activities		(5,826)	-	(8,778)
Net increase/(decrease) in cash and cash equivalents		139,402	69,034	(21,846)
Cash and cash equivalents at the beginning of the year	7	73,800	73,800	95,646
Cash and cash equivalents at the end of the year	7	213,202	142,834	73,800

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 (Nelson)

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

St Joseph's School (Nelson) (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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

1.8. 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.

1.9. 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.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Furniture and equipment	5–10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	8 years
Textbooks	3 years
Library resources	12.5% Diminishing value

1.11. Intangible Assets

Regularisation of property in state integrated schools

State integrated schools have an unintentional breach of the law. These breaches are due to historical cases where the boards of state integrated schools have used funds for capital expenditure that may have been the responsibility of their proprietors.

The Board will recognise an amortisation cost every year until the equitable lease on assets has expired completely (something which will depend on the remaining economic life of assets where the Board has an equitable lease).

Impact of an Equitable Interest

The recognition of the Board's equitable leasehold interest in assets it has contributed funds towards is intended to recognise the Board/community's financial interest and remove a breach of law from the Board's accounts. This is an unsecured interest in capital assets that is not intended to impact on any existing finance arrangements a proprietor may have in relation to that property. The proprietor should advise its financial institution of the arrangement.

In future the Board's equitable leasehold interest in the property must be taken into account when school property is sold or otherwise disposed of. That may involve a financial settlement or ongoing recognition of the Board's equitable interest by a new proprietor.

1.12. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.13. 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.

1.14. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.15. Revenue Received in Advance

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

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

1.16. Funds Held in Trust

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

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

1.17. Shared Funds

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

1.18. 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 site in a state of good order and repair.

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

1.19. Financial Instruments

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

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

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

1.20. Borrowings

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

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

1.21. 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.

1.22. Budget Figures

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

1.23. Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	546,550	587,808	540,418
Teachers' Salaries Grants	1,908,042	1,807,917	1,765,684
Other MoE Grants	143,005	42,522	121,713
	<u>2,597,597</u>	<u>2,438,247</u>	<u>2,427,815</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	113,371	67,575	12,162
Fees for Extra Curricular Activities	9,442	20,000	46,898
Trading	32,865	30,000	29,645
Other Revenue	23,739	6,050	8,106
	<u>179,417</u>	<u>123,625</u>	<u>96,811</u>
Expenses			
Extra Curricular Activities Costs	21,621	3,200	1,920
Trading	29,519	29,000	24,637
	<u>51,140</u>	<u>32,200</u>	<u>26,557</u>
Surplus / (Deficit) for the year Locally raised funds	<u>128,277</u>	<u>91,425</u>	<u>70,254</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	85,996	113,340	76,326
Information and Communication Technology	5,895	25,550	2,523
Library Resources	1,179	3,500	1,073
Employee Benefits - Salaries	2,072,645	2,114,317	2,092,516
Staff Development	7,464	16,200	18,299
	<u>2,173,179</u>	<u>2,272,907</u>	<u>2,190,737</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,713	3,500	3,713
Board Fees	3,165	4,000	3,715
Board Expenses	6,685	6,000	1,869
Communication	3,700	4,350	3,708
Consumables	13,522	13,700	23,269
Other	97	100	(716)
Employee Benefits - Salaries	75,315	60,200	62,487
Insurance	4,754	4,600	4,915
Service Providers, Contractors and Consultancy	2,460	2,410	2,410
	<u>114,411</u>	<u>98,860</u>	<u>105,370</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,041	9,200	9,275
Consultancy and Contract Services	29,780	30,000	28,860
Cyclical Maintenance Provision	23,164	400	38,964
Grounds	18,069	35,500	31,873
Heat, Light and Water	19,378	22,000	20,223
Repairs and Maintenance	12,709	19,305	15,370
Use of Land and Buildings	792,827	792,827	921,516
Security	5,252	5,000	5,416
Employee Benefits - Salaries	63,425	63,566	61,638
	<u>973,645</u>	<u>977,798</u>	<u>1,133,135</u>

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	113,202	22,836	23,797
Short-term Bank Deposits	100,000	119,998	50,003
Cash and cash equivalents for Statement of Cash Flows	<u>213,202</u>	<u>142,834</u>	<u>73,800</u>

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

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	44,565	240	240
Interest Receivable	250	757	757
Banking Staffing Underuse	100,125	-	-
Teacher Salaries Grant Receivable	<u>143,915</u>	<u>115,602</u>	<u>115,602</u>
	<u>288,855</u>	<u>116,599</u>	<u>116,599</u>
Receivables from Exchange Transactions	44,815	997	997
Receivables from Non-Exchange Transactions	<u>244,040</u>	<u>115,602</u>	<u>115,602</u>
	<u>288,855</u>	<u>116,599</u>	<u>116,599</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	23,648	25,755	25,755
	<u>23,648</u>	<u>25,755</u>	<u>25,755</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	188,452	188,452	258,447
Total Investments	<u>188,452</u>	<u>188,452</u>	<u>258,447</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	50,182	1,747	-	-	(3,110)	48,819
Furniture and Equipment	169,152	2,007	(1,823)	-	(21,281)	148,055
Information and Communication Technology	20,747	7,158	-	-	(11,064)	16,841
Leased Assets	47,904	37,393	(19,096)	-	(19,272)	46,929
Library Resources	29,602	2,361	(174)	-	(3,974)	27,815
Work in Progress	1,323	-	-	-	-	1,323
Balance at 31 December 2021	318,910	50,666	(21,093)	-	(58,701)	289,782

The net carrying value of equipment held under a finance lease is \$46,929 (2020: \$47,904)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	54,549	(5,730)	48,819	54,549	(4,367)	50,182
Furniture and Equipment	616,109	(468,054)	148,055	626,372	(457,220)	169,152
Information and Communication Technology	92,720	(75,879)	16,841	120,308	(99,561)	20,747
Leased Assets	69,070	(22,141)	46,929	78,185	(30,281)	47,904
Library Resources	127,121	(99,306)	27,815	125,498	(95,896)	29,602
Work in Progress	1,323	-	1,323	1,323	-	1,323
Balance at 31 December	960,892	(671,110)	289,782	1,006,235	(687,325)	318,910

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	19,927	22,818	22,818
Accruals	6,148	3,893	3,893
Employee Entitlements - Salaries	158,178	136,485	136,485
Employee Entitlements - Leave Accrual	10,207	6,534	6,534
	194,460	169,730	169,730
Payables for Exchange Transactions	194,460	169,730	169,730
	194,460	169,730	169,730

The carrying value of payables approximates their fair value.

13. Equitable Leasehold Interest

In 2007 a school funded pool was transferred to an equitable leasehold asset following agreement between the Proprietor and the Ministry of Education. Amortisation expense of \$8,350 is brought to charge each year over the remaining economic life of the asset (40 years).

The major capital works assets included in the equitable leasehold interest are:

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Pool	217,092	225,442	225,442
	217,092	225,442	225,442

14. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	5,686	6,447	6,447
	5,686	6,447	6,447

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	124,264	124,264	130,300
Increase to the Provision During the Year	23,164	400	38,964
Adjustment to the Provision	-	38,385	-
Use of the Provision During the Year	(43,880)	(23,680)	(45,000)
Provision at the End of the Year	103,548	139,369	124,264
Cyclical Maintenance - Current	43,458	88,922	65,242
Cyclical Maintenance - Term	60,090	50,447	59,022
	103,548	139,369	124,264

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	20,842	22,111	22,111
Later than One Year and no Later than Five Years	33,671	33,315	33,315
Future Finance Charges	(7,739)	(6,690)	(6,690)
	46,774	48,736	48,736
Represented by			
Finance lease liability - Current	17,364	18,402	18,402
Finance lease liability - Term	29,410	30,334	30,334
	46,774	48,736	48,736

17. Related Party Transactions

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

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

The Proprietor of the School (Roman Catholic Archbishop of Wellington) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects 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 1.3. 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".

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Associate Principals, Director of Religious Studies and Syndicate Leaders.

	2021 Actual \$	2020 Actual \$
Board Members		
Remuneration	3,165	3,715
Leadership Team		
Remuneration	654,595	795,428
Full-time equivalent members	6.00	8.00
Total key management personnel remuneration	657,760	799,143

There are nine members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (four members) and Property (five members) that meet twice a term each. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	1.00	2.00
110 - 120	1.00	-
	2.00	2.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	213,202	142,834	73,800
Receivables	288,855	116,599	116,599
Investments - Term Deposits	188,452	188,452	258,447
Total Financial Assets Measured at amortised cost	690,509	447,885	448,846

Financial liabilities measured at amortised cost

Payables	194,460	169,730	169,730
Finance Leases	46,774	48,736	48,736
Total Financial Liabilities Measured at Amortised Cost	241,234	218,466	218,466

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Analysis of Variance 2021

Red text indicates actions taken towards the strategic goals since the last Board meeting.

1.0 All staff and students to excel in cultural and spiritual responsive practice.

1.1. Continue to implement, consolidate and evaluate the recommendations from the Catholic Character Review.

1.2 Consolidate, and **evaluate** professional Development (2020).

1.3 Connections with our Parish and local community are visible and active.

Outcome: Ākonga will have a complete sense of mauri ora where their wellbeing and spiritual self is nurtured, strengthened and able to flourish.

Catholic Character Review Recommendations	Implementation / Key Tasks	Resources / Responsibilities	Time Frame	Indicators of Progress / Outcomes	Analysis of Variance	Next Steps
1.1 Encounter with Christ Develop an annual invitational process for Baptism, especially targeting students with preference certificates (Criteria 5.2, 5.3, 5.4) who are not yet baptised, and their families.	Timetable preparation for Baptism in partnership with the Parish, Term 3.	DRS	Term 3	<ul style="list-style-type: none"> Baptism will take place in Term 3. Baptism will take place 9th September. Joy will prepare the students with three sessions prior to the service. 	About to be achieved (Level 2 church / Mass restrictions have delayed this).	1. Encounter With Christ : Te Tuāki Ki a Te Karaiti - Our students, staff and whānau are empowered to grow together in faith. 2. School culture and values promote student, staff and community wellbeing / hauora. . 3. RE teaching and learning to reflect student needs / interests, local community and the special character of our school. 4. Strengthen our internal evaluation / assessment of RE
	Introduce the rite of reconciliation at key seasonal times e.g. Lent, Advent.	DRS Principal Priest Teachers	Term 2	<ul style="list-style-type: none"> Our Year 5-8 ākonga will experience the rite of reconciliation. Joy will conduct lessons for the students who have been confirmed using the Reconciliation resource created by Philippa McMannus. Home learning for sacramental programme occurring due to Lockdown. Baptism on hold as no Masses during level 2. 	About to be achieved 21 November, (Level 2 church / Mass restrictions have delayed this)	
	Create visible signs around the school that reflect our charism	DRS Principal Teachers Mission Sisters	Term 2 Term 4	<ul style="list-style-type: none"> Our charism is clearly visible as we walk around our school both physically and in students and teachers. Enrichment Programme students are creating artworks which reflect our school charism. These artworks will be used in a student lead documentary for our website. 	Achieved.	

				<ul style="list-style-type: none"> • LM and Junior Syndicate participated in the Pentecost Mass, contributing through readings, Prayers of the Faithful, artwork and offertory. • Students show empathy and kindness in the way they treat and include students with diverse needs. • Principal's termly assembly focuses on ways students can encounter Christ in themselves or others. • The values of our Sisters of Our Lady of the Missions: contemplation, communion, and mission are alive and well in our school. A strength would be mission - particularly social action. • Caritas ending with social action will take place this term. • An Intermediate class is going to Green Gables to interact with the folk once every 2 weeks. • During our recent Lockdown there were many examples of our charism occurring: food for families, personal deliveries of supplies for families... • Our social action for Catholic Schools Day was each student brought a contribution for St Vincent de Paul in response to their kindness to our families throughout the year. 		
Clarify the role of Tagged teachers to all staff and ensure that job descriptions for tagged teachers identify specific responsibilities with a view to growing Catholic leadership.	Strengthen the sharing of knowledge between tagged and untagged teachers by collaboratively planning RE units	Teachers DRS	Termly	<ul style="list-style-type: none"> • Teachers have attended staff meetings In Terms 1, 2 and 3 our staff met with the St Paul's staff to collaboratively plan RE integrated units and unpack the Draft RE Curriculum. • Integration of RE is evidenced in unit plans and students' learning. This was viewed 11.6.21. by the Principal and DP and feedback provided to Team Leaders. 	Achieved.	

				<ul style="list-style-type: none"> RE planning reviewed by Liz and Chris and feedback offered. 		
	Identify teachers who would like to grow their Catholic Leadership and provide support through the DRS and PD	DRS Principal	Term 2	<ul style="list-style-type: none"> Teachers will be asked if they wish to grow their Catholic Leadership. DRS / Principal will connect the teachers with Catholic Leadership PD opportunities. All staff were asked to fill out an Intentions for 2022 form, which included a question around becoming a DRS. 	Achieved.	
Christian Witness With the increasing cultural diversity in the school, explore ways to acknowledge and celebrate those cultures in meaningful ways, based on the school's vision that all may experience life to the full.	Identify at whānau hui ways that we could support and grow different cultures	Principal Teachers	Term 1	<ul style="list-style-type: none"> A parent survey was given to parents (prior to whānau hui in Term 1) asking them how we could support and grow their family's culture. This information is being analysed by staff and then the next step is to see how we can bring that to life. Whānau hui on hold due to Level 2. 	Achieved. Whānau hui postponed due to Covid.	
	Create a plan that will support and grow parents' ideas / suggestions from parents and students	DRS Principal Within School Teachers Teachers	Term 2	<ul style="list-style-type: none"> An action plan will reflect and grow parents' suggestions (lead by Liz and Sarah). DP has begun the process of gathering suggestions (random sample) from students around how we can honour and celebrate other cultures at Hato Hohepa. Community/school gatherings will reflect parents' suggestions. Feedback from parents given in the return to school survey. Team Leaders to discuss with syndicates. 	Achieved, although growing these suggestions has been limited due to Level 2 restrictions.	
Safeguarding and Strengthening Catholic Character Establish a three-year Board Work Plan, which includes the cycle of internal evaluation of	As policies are updated, ensure that each one reflects the specific Catholic Character of this school.	Board	Ongoing	<ul style="list-style-type: none"> The Board will ensure as new policies are updated there is a reflection of the Catholic Character of the school. 	Not Achieved.	

the dimensions of Catholic Character						
1.2. Consolidate, and evaluate professional Development (2020).	Develop strong integration of RE through professional development and collaborative planning	DRS Principal Teachers	Term 1 Term 2 Term 3 Term 4	<ul style="list-style-type: none"> • DRS / Principal / DP will view termly planning • Termly professional development has been provided for teachers around strengthening integrated units. There is an expectation and PD provided to support collaborative planning of RE (growing teacher capability). • Teachers will reflect on how well the integration of RE occurred in their planning at Staff Meetings and Syndicate Meetings. (9th August next one). • RE planning reviewed by Liz and Chris and feedback shared. • Internal review carried out by unitholders at staff meetings and shared with the board. 	Achieved.	
	Classroom learning in RE supports the growth of wellbeing of students and encourages growth in resilience	DRS Teachers Students	Term 2 Term 4	<ul style="list-style-type: none"> • Evidence (wellbeing and resilience) can be seen in unit planning and student reflection. • Evidence can be seen in our ākonga. • Principal's assembly week 2 Term 3 theme - Resilience. • Whētu o te Wiki weekly certificates have • The pastoral care for our tamariki has been a huge need / focus this year. A suggested reason for this is because of the uncertainty / anxiety for children and disruptions due to lockdown. 	Achieved.	
1.3. Connections with our Parish and local community are visible and active.	Continue to strengthen connections between the parish and school communities, fostering the understanding among students and their families about what it means to be Catholic.	DRS Principal Teachers Parents / whānau		<ul style="list-style-type: none"> • Regular meetings between the school and parish occur - meetings with the Parish Priest have begun, however, due to Level 2 restrictions were unable to continue. • Students attend Mass in their Syndicates twice a term, and family masses at key times in the 	Meetings and Mass attendance were occurring regularly, however Level 2 has disrupted this.	

				Liturgical Calendar (Pentecost - LM, Juniors) Assumption (UM / INT). <ul style="list-style-type: none"> • Our Parish Priest comes into classrooms to support students and teachers with their learning of Mass responses prior to a Syndicate's weekly Mass. • Sacramental and baptism programmes on hold due to Level 2 restrictions. 		
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1.0 All staff and students to excel in cultural and spiritual responsive practice - achieved.

1.1 Providing teaching staff with Professional Development and embedding and evaluating the learning from 2020

1.2 Teachers and students are protecting the Treaty by participating weekly in the te reo and tikanga.

Outcome: Ākonga are strong in their culture, identity and sense of belonging, enabling them to thrive as bi-cultural citizens of Aotearoa.

	Implementation / Key Tasks	Resources / Responsibilities	Time Frame	Indicators of Progress / Outcome	Analysis of Variance	Next Steps
1.1 Providing teaching staff with Professional Development and embedding and evaluating the learning from 2020.	Continue to strengthen the shadow coaching model of Poutama Pounamu across the school by providing professional development for all staff with a particular focus on our new teachers.	Within School Kāhui Ako teachers - Liz and Sarah Melissa and Miranda (Poutama Pounamu) Teachers LSC	Ongoing	<ul style="list-style-type: none"> • Professional development in Shadow Coaching has been provided for all staff (Poutama Pounamu). This has resulted in teachers strengthening their learning conversations and learning to reflect deeply on their culturally responsive practice. • Wānanga meetings(14th - 17th June) (Kāhui Ako initiative) provided teachers with many choices of professional development directly linked to our KA Strategic Plan. • Our Poutama Pounamu facilitators have undertaken termly staff meetings to strengthen teachers' reflective practice through learning more 	Achieved.	1. Collaborative, reciprocal and respectful relationships are established and maintained 2. Honour our Tiriti o Waitangi obligations, by valuing, validating and protecting local knowledge through the development of our Localised Curriculum

				<p>about Learning Conversations (Culturally Responsive Relational Pedagogy).</p> <ul style="list-style-type: none"> Continue developing our reflective practice through a culturally responsive lens (Poutama Pounamu staff meeting week 9). TAs have received 2 meetings around strengthening their culturally responsive practice. Our ASL PLD facilitator has shared that te reo and tikanga Māori is evident in all classrooms, post classroom observations. 		<p>3. Normalise te reo Māori</p> <p>4. Aspirations of Māori whānau are reflected in school planning</p> <p>5. Ākonga are strong in their culture, identity and sense of belonging enabling them to thrive as bicultural citizens of Aotearoa.</p>
1.2 Teachers and students are protecting the Treaty by participating weekly in the te reo and tikanga.	Continue to grow the bank of Māori resources	Lead Teacher Māori - Ari Baker	Ongoing	<ul style="list-style-type: none"> Kaiako are supported with resources and professional development to grow their own and ākonga tikanga and te reo. Te wiki o te reo Māori week 8. Lead Teacher Māori provided staff with a powerpoint of learning for tamariki. Matariki learning was celebrated with an evening performance for whānau/ parents. 	Achieved.	
	Provide opportunities to develop knowledge and understanding of the cultural heritages of the partners to Te Tiriti o Waitangi	Lead Teacher Māori - Ari Baker Melissa and Miranda (Poutama Pounamu)	Ongoing	<p>Protection</p> <ul style="list-style-type: none"> Professional development through the Kāhui Ako (Poutama Pounamu) has provided staff with new knowledge and understanding of how to protect reo, tikanga and Mātauranga Māori (the Māori way of being and engaging in the world), and a deeper understanding of and our responsibilities as partners to Te Tiriti o Waitangi (reo, tikanga during staff meetings, Teacher Only Day and our Wananga week. Annually gather and update Māori student voice (knowing, respecting and valuing where students 	Achieved.	

			<p>are, where they come from and building on what they bring with them)</p> <ul style="list-style-type: none"> Track Māori students' achievement. <p>Partnership</p> <ul style="list-style-type: none"> Six TAs have undertaken new learning as part of Ari Baker's Blended Learning Akonga Group. Increased partnership with whānau, iwi (Kāhui Ako) to develop strategies for learning DP and Principal unpacking Ka Hikitea with Kāhui Ako <p>Participation</p> <ul style="list-style-type: none"> DP and Lead teacher Māori are creating a Progression Plan for development of reo and tikanga. Classroom environments reflects the biculturalism of Aotearoa working to strengthen home-school relationships 		
	Begin to develop our Localised Curriculum (Nick Majors / Kāhui Ako)	All staff	Ongoing	<ul style="list-style-type: none"> The journey of developing our Localised Curriculum (Leadership / Staff Meetings) has begun (20 / 70 hours used midway through the year. Chris B has been appointed as the Localised Curriculum Lead Teacher and will continue to work with Nick Majors to refresh our St Joseph's Curriculum. Whānau voice gathered. Teacher voice gathered. Student voice gathered. 	Achieved.
	Kaitiakitanga provide regular ongoing needs-based Te Reo me ona tikanga for all teaching staff	Lead Teacher Māori - Ari Baker Melissa and Miranda (Poutama Pounamu)	Ongoing	<ul style="list-style-type: none"> Staff share their reo and tikanga through whakatauki, karakia and waiata in staff meetings / whole school singing. Adie Bonish (Assessment For Learning) has shared back that during her classroom observations all teachers were using te reo. Staff transfer their new reo knowledge into students' learning. 	Achieved.

	Develop guidelines for teachers around our Māori Record of Learning Books to evidence students' progression in reo and tikanga learning	Lead Teacher Māori - Ari Baker Teachers	Term 2	<ul style="list-style-type: none"> Discussion at Leadership level and with the Māori lead teacher suggested a progressions plan in te reo would be beneficial. DP and Lead Teacher Māori and an Across School Teacher met to establish a plan as above. 	Not achieved	
	Provide opportunities for school wide Kapa haka	Lead Teacher Māori - Ari Baker	Ongoing	<ul style="list-style-type: none"> Kapa haka is offered to all students each Friday. Extension Kapa haka provides opportunities for students to learn at an advanced level. Kapa haka will welcome new students in Term 3. 	Achieved	
	Whānaungatanga Strengthen partnerships with whānau around learning and school life.	All staff	Ongoing	<ul style="list-style-type: none"> A Māori whānau hui gathers the parents dreams, and aspirations for their tamariki. 	Not achieved due to Level 2 restrictions and we understand that face to face communication with our Māori whānau is a better option.	

2. All students yet to reach school expectations will make accelerated progress to meet expectation.
2.1 Continue to develop evaluative tools and systems for mathematics and wellbeing.
2.2 The ALL and ALiM framework is visible in all syndicates.
2.3 Evaluating and strengthening our systems for capturing data (moderation and assessment).
Outcome: Ākonga are engaged, successful, agentic learners.

	Implementation / Key Tasks	Resources / Responsibilities	Time Frame	Indicators of Progress / Outcome	Analysis of Variance	Next Steps / Budget Considerations
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2.1 Continue to develop evaluative tools and systems for mathematics and wellbeing.

Maintain a focus on **wellbeing** across the school based on *Whakawhanaungatanga*

All staff

Ongoing

- ALIM (Accelerated Learning in Maths) is occurring in each Syndicate. Mid intervention progress reports are currently being written.

WELLBEING FOR STAFF

- Opportunities for social staff gatherings have included two BBQ's and a soup and roll meal after our Teacher Only Day. We gather together at the end of each term to celebrate the term
- A State of the Nation document has been shared with staff. This is a working document in response to the Board's Wellbeing Survey
- DP regularly appraises Principal about teachers' workload / wellbeing
- Staff are supported to attend to family matters such as funerals / whānau commitments
- Flexibility for teachers to carry out their teaching responsibilities e.g. CRT / BT time able to be taken off site
- Support Staff week celebrated with kai and cards
- Staff begin meetings with Whakawhanaungatanga - checking in and hearing where each person is at
- Staff meetings devoted to getting to know each other (building relationships) e.g. understanding each other's values and how that works collectively
- Self evaluation of well being at the first staff meeting based on a model found in Suzi McAlpine's book - Beyond Burnout
- All staff surveyed re wellbeing before the return to school after Level 2.
- Staff meetings and surveys regularly gauge wellbeing status and provide an opportunity for reflection and sharing of future needs / support. Principal and DP respond to any concerns or issues. In response to the board's surveys, the Principal has created a working document to collaboratively work through the issues and concerns identified.
- Team Leaders appraise Principal if any issues occur.

STUDENT WELLBEING

Achieved

Curriculum

1. Teaching and Learning are purposeful and responsive
2. Priority is given to Literacy and Maths
3. Ensure our curriculum reflects Te Tiriti o Waitangi and the diversity of our community
4. Learners know their potential and are supported to succeed
5. Continue to grow our assessment capability in Literacy through our Assessment for Learning professional development
6. Ākonga are engaged, successful, agentic learners.

			<ul style="list-style-type: none"> • The spiritual dimension of each tamariki is grown with daily RE lessons (encounters with Christ) • Daily PE lessons (physical activity) • ICT agreements / learning about Cyber Safety (Year 5 up) • Provide a parent Cyber Safety information session funded by PTA • Students record weekly gratitude reflections (UM) • Our Learning Support Coordinator is actively involved with both the pastoral and learning needs of our ākonga. • Parents surveyed about their child's well being before their return to school after lockdowns. Twice yearly Whānau Hui and reporting to parents (HERO) provides opportunities for shared communication about the needs of the (taha tinana (physical health), taha wairua (spiritual health), taha whānau (family health) and taha hinengaro (mental health) of each child. 		
Teachers are provided with opportunities to reflect on their personal wellbeing with staff and in surveys	Teachers	Ongoing	<ul style="list-style-type: none"> • Staff meetings and surveys regularly gauge wellbeing status and provide an opportunity for reflection and sharing of future needs / support. 	Achieved	
Develop effective systems to support our most vulnerable students	LSC Teachers	Ongoing	<ul style="list-style-type: none"> • The Learning Support Coordinator has created a register to track vulnerable students. • Teachers discuss Priority Learners at Syndicate meetings. • Data is shared and analysed in order that there we have a shared understanding 	Achieved	
Embed DMIC pedagogy (Kāhui Ako initiative)	Teachers	Ongoing	<ul style="list-style-type: none"> • DMIC pedagogy is seen throughout the school, Teachers are providing on average two DMIC lessons per week and the rest of the week's maths learning is based on explicit teaching to address identified students' needs. • Teachers have completed DMIC PD 8 / 9. • Lesson Studies continue for teachers (in class learning). 	Achieved	

2.2 The ALL and ALiM framework is visible in all syndicates.	Use the ALiM and ALL funding (granted for 2021) to further extend accelerated learning and provide resources across the school.	Sarah Liz	Ongoing	<ul style="list-style-type: none"> ALiM and ALL data will reflect accelerated learning for our priority students (ELLs, Maori and Pacifica). 	Achieved	
2.3 Evaluating and strengthening our systems for capturing data (moderation and assessment).	Review the effectiveness of our current systems and capacity for capturing and sharing student data with whānau	Nate Principal DP	Ongoing	<ul style="list-style-type: none"> A survey was shared with parents to ascertain whether our new approach to real time reporting was working Teachers reviewed the effectiveness of our current SMS (survey) and the findings were actioned Real time reporting has begun. 	Achieved	
	Strategically plan time for moderation across syndicates	Principal Adie Bonisch Kāhui Ako DP	T1 T3	<ul style="list-style-type: none"> Moderation within and between syndicates is evident. A Kāhui Ako TOD based on moderation planned for 27th August was cancelled due to Level 2 restrictions. AFL facilitator began looking at effective moderation practice. 	Achieved	
	Strengthen effective classroom practice in reading and writing by undertaking Assessment for Learning PLD (through the lens of literacy).	Teachers AFL (Assessment for Learning) facilitator Adie Bonisch LSC	Ongoing	<ul style="list-style-type: none"> Comprehensive feedback is provided to individual teachers by Adie after observing classroom practice. Teachers korero with Adie about best practice for students. Differentiated learning is growing in evidence in planning and students' learning Expectations for explicit teaching of reading and writing occurring 4 times a week have been shared Teacher Aides are supporting Literacy learning ITJ show: 83.1% students tracking to achieve the expected curriculum level mid year in reading and 78.5% in writing. OTJ show: 82% ākonga achieving the expected curriculum level in reading and 81.9% in writing. Our PLD application for 150 hours to continue our Assessment for Learning in 2022 was successful. 	Achieved	

3. To fully embed and use HERO to meet our needs.

3.1. Evaluating how HERO will be used to meet our needs.

3.2 Evaluate and strengthen HERO and reporting to parents.

3.3 Complete, evaluate and update the St Joseph's HERO Action Plan.

Outcome - Effective systems for communication with whānau and community and data analysis are evident.

	Implementation / Key Tasks	Resources / Responsibilities	Time Frame	Indicators of Progress / Outcome	Analysis of Variance	Next Steps / Budget Considerations
3.1. Evaluating how HERO will be used to meet our needs.	Undertake a survey to find out what our current needs are (parents / staff)	ICT Lead	Term 1	<ul style="list-style-type: none"> A survey has been carried out to identify staff and parents' current needs. 	Achieved	Digital Technologies
	Ensure new staff are brought up to speed with HERO	ICT Lead	Ongoing	<ul style="list-style-type: none"> New staff are confidently using HERO for reporting to parents and recording student data / information. Our ICT lead teacher is actively available to support teachers. 	Achieved	Learners have the opportunity to become digitally capable individuals.
3.2 Evaluate and strengthen HERO and reporting to parents.	Create a timeline and guidelines for teachers for Real-time reporting to parents	ICT Lead DP Principal	Term 1	<ul style="list-style-type: none"> A <u>timeline</u> clearly indicates reporting / assessment requirements for staff. A timeline for reporting is shared with parents. The framework for this has been shared with parents in a Principal's Update, however, this needs to be fleshed out for parents. This was done. A survey to ascertain how parents are finding our real time reporting will be considered after our hui in week 10. 	Achieved	Ākonga learn to design their own digital solutions and become creators of digital technologies.
	Systems for students to capture own evidence in HERO are developed	ICT Lead DP	Ongoing	<ul style="list-style-type: none"> ICT lead ensures that teachers are confident to teach their students how to post evidence of their learning. 	Achieved	Strengthen our capability to use HERO (SMS) to record accurate data / real time reporting information about the learning and

Our Students As Writers

Goal: To progress the achievement of students identified as not meeting the expected level in tuhituhi / writing .

Planned Actions for 2021.

- Priority group teaching (ALL)
- teacher modelling
- use of scaffolds / exemplars for writing
- use of online platforms and resources to motivate and engage writers
- use of online writing challenges
- Sharing of student work
- PD for staff
- Buddy writing
- Monitoring frequency of explicit teaching of writing
- Inquiring into PS - (knowing our learners)
- Oral language a focus (particularly in Juniors)

81.9% (317 / 388) of our students are achieving **at their expected level** in writing in 2021, compared with **86.6% (330 / 381)** in 2020. 19 *more* students are reflected in the **yet to achieve** data in 2021 compared with 2020, and there are 4 well below students, compared to 1 WB in 2020. Groups of students to target in 2022 include: males, Pacific Peoples, Asian, Other and ELL (English Language Learners).

Our Students As Mathematicians

Goal: To progress the achievement of students identified as not meeting the expected level in pāngarau / maths.

Background (table above)

Planned Actions for 2021:

- Provide PLD and opportunities to share, reflect on and further develop pedagogical expertise (DMIC)
- Priority Learners are identified and monitored termly, interventions are put in place that best meet the needs of individual children
- ALiM
- Responsive teaching
- A balanced maths programme
- Culturally responsive pedagogy
- Continue to develop positive dispositions in maths

93.3% (362/388) of our students are achieving **at their expected level** in maths in 2021, compared with 95.3% (363/381) in 2020. 8 more students are reflected in the **yet to achieve** data in 2021 compared with 2020, however 6 students were well below in 2020 and there is only 1 student who is well below (greater than 2 years) in 2021.

7 less students are achieving *above* their curriculum level in Maths in 2021, compared with 2020 data. There are 5 more ELL students yet to achieve in Maths, although 1 student has shifted from well below (2 years) to below (1 year).

Our Students As Readers

Goal: To progress the achievement of students identified as not meeting the expected level in pānui / reading.

Background (table above)

Planned Actions for 2021:

- Year 3 up teach explicit reading lessons more frequently
- PD - Assessment for Learning through the lens of literacy - focus reading.
- Track frequency of students in guided teaching lessons
- More balanced reading programme (SHARED, INDEPENDENT, GUIDED, READING ALOUD)
- Conversations about texts
- Pre-loading includes learning intentions and vocabulary
- Fun, engagement, motivation and choice
- Mini units

82% (318 / 388) of our students are achieving **at their expected level** in reading in 2021, compared with 87.9% (336 / 381) in 2020. 24 more students are reflected in the **yet to achieve** data in 2021 compared with 2020, and there are 6 Well Below students, compared to 4 WB in 2020. Groups of students to target in 2022 include: males, Pacific People and ELL (English Language Learners).

Ākonga achieving at or above their curriculum level September 2021 Yellow Highlight indicates focus groups for 2022.			
	Pāngarau / Maths	Reading	Writing
All	93.3% (362 / 368)	82% (318 / 388)	81.9% (317 / 387)
Females	93.5% (186 / 207)	85% (170 / 200)	86.9% (173 / 199)

Males	93.1% (176 / 289)	78.7% (148 / 188)	76.6% (144 / 188)
Māori	94.9% (37 / 39)	87.2% (34 / 39)	87.2% (34 / 39)
Pacific Peoples	80.8% (21 / 26)	61.5% (16 / 26)	73.1% (19 / 26)
Asian	89.7% (52 / 58)	79.3% (46 / 58)	82.8% (48 / 58)
European	95.4% (247 / 259)	84.6% (215 / 254)	81.4% (206 / 253)
Other	83.3% (5 / 6)	63.6% (7 / 11)	90.9% (10 / 11)
ELL	80.6% (29 / 36)	55.6% (20 / 36)	75% (27 / 36)

Board Statement

St Joseph's School Ministry of Education number is 3221. This strategic plan is supported by the St Joseph's Curriculum documents and meets NAG and NEG requirements.

St Joseph's will lodge a copy of its annually updated charter to the Ministry of Education by 1 March of each year. St Joseph's will lodge a copy of its reports on annual targets to the Ministry of Education by December each year. Consultation with the St Joseph's community has been achieved, including its Māori and Pasifika communities, through regular discussions with the Board, Senior Leadership Team, staff, parents, and Whānau as part of a three year cycle of self review, parent information evenings held each year, and a strategic planning survey held every three years. A copy of this Charter is available on our website.

Signed:

Principal



Date 7 Dec 2021

Chair, Board of Trustees
Charter Review Cycle



Date 7 December 2021

The Principal reports to the Board to review progress on student achievement targets and Charter goals.

August - November

The Board consults with staff, parents, whānau and iwi as part of its annual Charter review.	June - November
The Board and Principal draft targets and goals for the following year and complete analysis of variance.	October - November
Student achievement information is reported to parents.	December
Charter is finalised and ratified by the Board, shared with the community, and submitted to the Ministry.	January – February
Student achievement mid year data is reported to parents.	June
Principal presents a mid-year progress review to the Board.	July

School Name: St Joseph's School Nelson

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2021 the school received total Kiwisport funding of \$5,431.45 (excluding GST). The funding was spent on coaching in school, extra sports equipment and funding needy families' registration in afterschool sport.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Saint Joseph's School (Nelson) (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, 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 3 to 18, that comprise the Statement of Financial Position as at 31 December 2021, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 12 August 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Kiwisport Report and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

Other than the audit, we have no relationship with or interests in the School.



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand