

# ST MARY'S SCHOOL (MILTON)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	3831
<b>Principal:</b>	Diane Hayes
<b>School Address:</b>	7 Chaucer Street, Milton
<b>School Postal Address:</b>	7 Chaucer Street, Milton 9220
<b>School Phone:</b>	03 417 8585
<b>School Email:</b>	<a href="mailto:office@saint-marys.school.nz">office@saint-marys.school.nz</a>

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Peter Tiffany	Presiding Member	Appointed	April 2025
Peter Tiffany	Proprietors Representative	Appointed	April 2025
Annie Soper	Deputy Presiding Member	Appointed	April 2025
Annie Soper	Proprietors Representative	Appointed	April 2025
Diane Hayes	Principal ex Officio	ex Officio	
Dan Marshall	Parent Representative	Re-elected	April 2025
Joanna Davies	Parent Representative	Elected	April 2025
Michael Jago	Parent Representative	Elected	April 2025
Brad Williams	Parent Representative	Elected	April 2025
Duncan Woodhead	Parent Representative	Re-elected	April 2025
Gaynor Hayes	Proprietors Representative	Appointed	April 2025
Fr Jacob Thevasahayampillai	Proprietors Representative	Appointed	April 2025
Tina Reardon	Staff Representative	Elected	April 2025
<b>Accountant / Service Provider:</b>	Shand Thomson Ltd Balclutha		

# ST MARY'S SCHOOL (MILTON)

Annual Report - For the year ended 31 December 2022

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# St Mary's School (Milton)

## 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.

Peter Tiffany

Full Name of Presiding Member

Signed by:  
  
628831629EC9A1FB

Signature of Presiding Member

20/07/2023

Date:

Diane Hayes

Full Name of Principal

Signed by:  
  
9899808FE10C409F

Signature of Principal

20/07/2023

Date:

# St Mary's School (Milton)

## 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	615,571	720,927	674,600
Locally Raised Funds	3	49,605	39,500	23,560
Use of Proprietor's Land and Buildings		51,750	82,800	51,750
Interest Income		1,146	600	250
<b>Total Revenue</b>		<b>718,072</b>	<b>843,827</b>	<b>750,160</b>
<b>Expenses</b>				
Locally Raised Funds	3	18,176	15,500	17,003
Learning Resources	4	491,563	680,669	554,638
Administration	5	115,024	58,800	94,974
Finance		1,005	-	759
Property	6	107,386	143,600	105,120
Loss on Disposal of Property, Plant and Equipment		127	-	-
		<b>733,281</b>	<b>898,569</b>	<b>772,494</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(15,209)</b>	<b>(54,742)</b>	<b>(22,334)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(15,209)</b>	<b>(54,742)</b>	<b>(22,334)</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 Mary's School (Milton)

## 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>		129,129	129,129	149,004
Total comprehensive revenue and expense for the year		(15,209)	(54,742)	(22,334)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,459	-	2,459
<b>Equity at 31 December</b>		116,379	74,387	129,129
Accumulated comprehensive revenue and expense		116,379	74,387	129,129
<b>Equity at 31 December</b>		116,379	74,387	129,129

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 Mary's School (Milton)

## 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	94,123	48,929	90,564
Accounts Receivable	8	27,223	34,223	34,223
Prepayments		2,634	2,509	2,509
		<u>123,980</u>	<u>85,661</u>	<u>127,296</u>
<b>Current Liabilities</b>				
GST Payable		784	2,598	2,586
Accounts Payable	10	81,340	50,897	67,802
Provision for Cyclical Maintenance	11	3,567	4,924	4,924
Painting Contract Liability	12	5,305	5,305	5,305
Finance Lease Liability	13	2,695	2,769	2,769
Funds held in Trust	14	611	-	-
		<u>94,302</u>	<u>66,493</u>	<u>83,386</u>
<b>Working Capital Surplus/(Deficit)</b>		29,678	19,168	43,910
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	102,157	67,514	97,514
		<u>102,157</u>	<u>67,514</u>	<u>97,514</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	11	8,244	1,818	1,818
Painting Contract Liability	12	3,693	4,262	4,262
Finance Lease Liability	13	3,519	6,215	6,215
		<u>15,456</u>	<u>12,295</u>	<u>12,295</u>
<b>Net Assets</b>		<u>116,379</u>	<u>74,387</u>	<u>129,129</u>
<b>Equity</b>		<u>116,379</u>	<u>74,387</u>	<u>129,129</u>

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

# St Mary's School (Milton)

## 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		146,759	153,565	235,771
Locally Raised Funds		49,605	39,500	24,400
Goods and Services Tax (net)		(1,798)	-	(7,915)
Payments to Employees		(77,606)	(119,000)	(111,740)
Payments to Suppliers		(87,411)	(116,300)	(146,881)
Interest Paid		(1,005)	-	(759)
Interest Received		1,134	600	246
Net cash from/(to) Operating Activities		29,678	(41,635)	(6,878)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		130	-	-
Purchase of Property Plant & Equipment		(25,980)	-	(21,878)
Net cash (to) Investing Activities		(25,850)	-	(21,878)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,459	-	2,459
Finance Lease Payments		(2,770)	-	4,478
Painting contract payments		(569)	-	(4,328)
Funds Administered on Behalf of Third Parties		611	-	-
Net cash from/(to) Financing Activities		(269)	-	2,609
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>3,559</b>	<b>(41,635)</b>	<b>(26,147)</b>
Cash and cash equivalents at the beginning of the year	7	90,564	90,564	116,711
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>94,123</b>	<b>48,929</b>	<b>90,564</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 Mary's School (Milton)

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

St Mary's School (Milton) (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 11.

###### *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 9.



### **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 13. Future operating lease commitments are disclosed in note 19b.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) 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:

Furniture and equipment	5-13 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **i) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

### **j) 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.



**k) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

**l) 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.

**m) Financial Instruments**

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

**n) 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.

**o) Budget Figures**

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

**p) 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	227,867	170,458	248,780
Teachers' Salaries Grants	387,704	550,469	425,820
	<u>615,571</u>	<u>720,927</u>	<u>674,600</u>

The school has opted in to the donations scheme for this year. Total amount received was \$9,600.

## 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	13,816	1,000	13,611
Curriculum related Activities - Purchase of goods and services	-	1,000	-
Fees for Extra Curricular Activities	14,462	14,000	4,848
Trading	-	1,000	-
Fundraising & Community Grants	18,113	10,000	3,120
Other Revenue	3,214	12,500	1,981
	<u>49,605</u>	<u>39,500</u>	<u>23,560</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	17,470	15,500	14,675
Trading	706	-	1,065
Fundraising and Community Grant Costs	-	-	1,263
	<u>18,176</u>	<u>15,500</u>	<u>17,003</u>
<i>Surplus for the year Locally raised funds</i>	<u>31,429</u>	<u>24,000</u>	<u>6,557</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	11,874	11,500	14,606
Equipment Repairs	913	4,000	1,262
Information and Communication Technology	4,138	8,000	4,669
Library Resources	625	1,700	414
Employee Benefits - Salaries	449,020	620,469	504,926
Staff Development	1,731	5,000	3,342
Depreciation	23,262	30,000	25,419
	<u>491,563</u>	<u>680,669</u>	<u>554,638</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,596	3,500	4,462
Board Expenses	-	100	-
Communication	2,984	2,750	3,039
Consumables	382	1,000	562
Operating Lease	3,003	5,800	2,735
Other	55,966	6,650	50,997
Employee Benefits - Salaries	37,982	27,000	24,497
Insurance	2,754	6,000	3,244
Service Providers, Contractors and Consultancy	7,357	6,000	5,438
	<u>115,024</u>	<u>58,800</u>	<u>94,974</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	3,515	3,600	3,895
Cyclical Maintenance Provision	10,865	13,500	1,277
Grounds	3,401	3,500	4,081
Heat, Light and Water	10,809	13,000	12,426
Rates	2,363	2,300	2,290
Repairs and Maintenance	4,733	2,700	6,467
Use of Land and Buildings	51,750	82,800	51,750
Security	-	200	-
Employee Benefits - Salaries	19,950	22,000	22,934
	<u>107,386</u>	<u>143,600</u>	<u>105,120</u>

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	44,718	23,929	41,816
Short-term Bank Deposits	49,405	25,000	48,748
Cash and cash equivalents for Statement of Cash Flows	<u>94,123</u>	<u>48,929</u>	<u>90,564</u>

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

Of the \$252,341 Cash and Cash Equivalents, \$611 is held by the School on behalf of the students, and are to be donated \$135 to Caritas, \$117 to Child Cancer and \$359 to the Ukraine.

## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Interest Receivable	19	7	7
Teacher Salaries Grant Receivable	27,204	34,216	34,216
	<u>27,223</u>	<u>34,223</u>	<u>34,223</u>
Receivables from Exchange Transactions	19	7	7
Receivables from Non-Exchange Transactions	27,204	34,216	34,216
	<u>27,223</u>	<u>34,223</u>	<u>34,223</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	78,987	8,741			(14,771)	72,957
Information and Communication Technology	4,447	19,161	(257)		(4,030)	19,321
Leased Assets	8,055				(3,675)	4,380
Library Resources	6,025	260			(786)	5,499
<b>Balance at 31 December 2022</b>	<u>97,514</u>	<u>28,162</u>	<u>(257)</u>		<u>(23,262)</u>	<u>102,157</u>

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	261,079	(188,122)	72,957	252,338	(173,351)	78,987
Information and Communication Technology	144,540	(125,219)	19,321	128,482	(124,035)	4,447
Leased Assets	11,079	(6,699)	4,380	11,079	(3,024)	8,055
Library Resources	25,699	(20,200)	5,499	25,440	(19,415)	6,025
<b>Balance at 31 December</b>	<u>442,397</u>	<u>(340,240)</u>	<u>102,157</u>	<u>417,339</u>	<u>(319,825)</u>	<u>97,514</u>

## 10. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	20,020	8,571	8,571
Accruals	8,160	6,891	6,891
Banking Staffing Overuse	19,815	-	16,905
Employee Entitlements - Salaries	31,956	34,217	34,217
Employee Entitlements - Leave Accrual	1,389	1,218	1,218
	<u>81,340</u>	<u>50,897</u>	<u>67,802</u>
Payables for Exchange Transactions	81,340	50,897	67,802
	<u>81,340</u>	<u>50,897</u>	<u>67,802</u>

The carrying value of payables approximates their fair value.

### 11. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	6,742	6,742	7,833
Increase to the Provision During the Year	11,433	13,500	19,086
Use of the Provision During the Year	(6,364)	(13,500)	(20,177)
Provision at the End of the Year	<u>11,811</u>	<u>6,742</u>	<u>6,742</u>
Cyclical Maintenance - Current	3,567	4,924	4,924
Cyclical Maintenance - Non current	8,244	1,818	1,818
	<u>11,811</u>	<u>6,742</u>	<u>6,742</u>

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 and programmed painting maintenance contract per note 12. Painting Contract Liability.

### 12. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	5,305	5,305	5,305
Due after one year	3,693	4,262	4,262
	<u>8,998</u>	<u>9,567</u>	<u>9,567</u>

In 2020 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a six year period. The programme provides for an interior and exterior repaint of the Proprietor owned buildings in 2020, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

### 13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,566	3,984	3,984
Later than One Year and no Later than Five Years	2,993	6,834	6,834
Future Finance Charges	(345)	(1,834)	(1,834)
	<u>6,214</u>	<u>8,984</u>	<u>8,984</u>
<b>Represented by</b>			
Finance lease liability - Current	2,695	2,769	2,769
Finance lease liability - Non current	3,519	6,215	6,215
	<u>6,214</u>	<u>8,984</u>	<u>8,984</u>

#### 14. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	611	-	-
	611	-	-
	611	-	-

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

#### 15. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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 (name of proprietor) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

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

#### 16. Remuneration

##### *Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	-	-
<i>Leadership Team</i>		
Remuneration	212,548	210,783
Full-time equivalent members	2	2
Total key management personnel remuneration	212,548	210,783

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	110-125
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	0.00	0.00
110 - 120	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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

## 17. Compensation and Other Benefits Upon Leaving

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

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

## 18. 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).

### 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.

### TAPEC Wash-up Funding:

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 has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

## 19. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(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 service portion of the photocopier;

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
No later than One Year	21	21
Later than One Year and No Later than Five Years	32	53
	<u>53</u>	<u>74</u>

The total lease payments incurred during the period were \$1,629 (2021: \$814).

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Cash and Cash Equivalents	94,123	48,929	90,564
Receivables	27,223	34,223	34,223
Total Financial assets measured at amortised cost	<u>121,346</u>	<u>83,152</u>	<u>124,787</u>

### Financial liabilities measured at amortised cost

Payables	81,340	50,897	67,802
Finance Leases	6,214	8,984	8,984
Painting Contract Liability	8,998	9,567	9,567
Total Financial Liabilities Measured at Amortised Cost	<u>96,552</u>	<u>69,448</u>	<u>86,353</u>

## 21. Events After Balance Date

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

## 22. Comparatives

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

# ANALYSIS OF VARIANCE REPORTING

# WRITING - 2022

SCHOOL NAME ST MARY'S SCHOOL

SCHOOL NUMBER – 3831

## FOCUS: WRITING

### Strategic Aim: CURRICULUM & STUDENT ACHIEVEMENT

Strategic Goal 2:

All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement.

**Strategic Goal 3:** Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community

### Annual Aim:

-Annual targets will be identified, based on analysed data, to effect and sustain improvement in Writing. The number of students achieving at or above in Writing will increase.

-The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed.

- Students make progress, achieve, take ownership of their learning and experience success against goals developed in Individual Education Plans.

-Teachers will encourage children to take responsibility for their own learning by supporting students to set their own learning goals and know what to do to achieve them with criteria based learning & encourage children to take ownership for their learning.

-Teachers develop communication between home & school to support student learning & well-being.

**TARGET 1:** To continue to maintain momentum and place emphasis in writing so that by the end of the year, 90% of the students will be working at or above their appropriate year level.

### TARGET 2:

By the end of the year, an identified cohort of 5 students will make gains and will be working towards or achieving at the appropriate year level.

By the end of the year, an identified cohort of 3 students will retain their ABOVE status.

By the end of the year, an identified cohort of 4 students will make gains & be achieving above the appropriate year level expected for their age.

By the end of the year, an identified cohort of 5 students will have made gains towards being AT the appropriate year level expected for their age.

**BASELINE DATA:** We are a Catholic Primary School, drawing from a wide range of families. We are constantly striving to have all of our children learn to write well. Analysis of school-wide writing data - (Overall Teacher Judgement) in November 2021 identified that 66% of the children were working at or above the expected stage for their year level - with 51% achieving at and 15% achieving above. To maintain and strive to improve this achievement result, Target 1 involved all of the children - ie - (Y1 to Y6) - because in order to maintain momentum across the school, writing must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence. Data identified that there was a group of children who were achieving BELOW the expected level for their year group, a group who were at but may be above, a group who should make gains and a group who needed to maintain their at or above status. Target 2 supported this cohort of children.

### Actions (what did we do?)

End of Year data was analysed to inform progress and planning for 2022. Assessment data was reviewed with staff and particular learning needs of target children were determined. Targeted children were monitored closely in the classroom – progress was monitored and discussed at staff meetings. The Principal formed a class and worked with a group of Y1/2 children for a time then supported children with writing after the class teacher had provided motivation and criteria. Children are learning a variety of genre through the implementation of the Sheena Cameron programme and the Words Alive programme. The expectation of writing at St Mary's has increased as teacher's have become more experienced in delivering the programme. We have implemented a structured spelling programme – Ideal Learning Platform which has assisted the children with spelling and is proving to be a fantastic adjunct to the children's needs. We have formulated expectations of children's writing at various year levels and have begun to work on formulating criteria based writing according to genre & will have this completed in 2023. (Local Curriculum Design PLD). Teachers deliver a variety of educational experiences to enrich and improve children's understanding of the world, thus providing them with the opportunity to develop specific writing skills & enhance vocabulary & understanding. Teachers integrate writing into cross curricula teaching programmes as well as employing a DAT (Deliberate Act of Teaching) to ensure that coverage is met. Children have benefited from a variety of supports- ie – additional Ideal Spelling teaching and teacher aide support. A programme of support will continue next year. Teachers continue to assess writing and moderate together to form a mutual understanding and whilst doing so, they deepen their own knowledge of the writing process. Evidence from analysis and moderation, provides us with information on progress and achievement and forms the basis for making judgements. Children at St M want to write – they are motivated & interested learners.

### Outcomes (what happened?)

**The analysis of the end of year data revealed the following:**

**Target 1 – 85% of our children are progressing and achieving in line with expected levels in WRITING with 59 % achieving AT, and 26% achieving ABOVE expected levels.**

**Target 2 - Of the 15 targeted children - 5 children targeted to make gains – 4 have made gains - 2 are AT, & 3 are still below (1 only slightly) 4 children who were below & targeted to be At – 2 are At, 1 is above**

4 children targeted to be above – 3 are above, 1 is At

3 children targeted to maintain above – 2 are Above, 1 is At.

### Reasons for the variance (why did it happen?)

Lockdown, & subsequent illnesses have prevented some children who require daily classroom teaching, from making the progress we would have expected them to make.

Implementation of the Ideal Spelling Programme is assisting most children by teaching spelling rules and punctuation which the children apply. Once this programme is firmly established in the school, we feel that the children will be able to encode words and punctuate writing far more ably.

### Evaluation (Where to next?)

Learning Matters - Ideal Spelling programme – we will access PLD through our local Kahui Ako – also continue to access PLD with the Learning Support Teacher.

A specific group of children have a variety of learning difficulties. The Writing programme for these children in 2023 will be simplified and well-scaffolded to ensure success.

Implement criteria based learning in each genre

St Mary's School – Milton – TARGETS FOR ACHIEVEMENT  
Writing 2023

WRITING - Strategic Goal – 2023

**CURRICULUM AND STUDENT ACHIEVEMENT**

**Strategic Goal 2:**

All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement in relation to their appropriate level in writing

**Strategic Goal 3:** Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community.

Annual Aims

-Annual targets will be identified, based on analysed data, to effect and sustain improvement in Writing. The number of students achieving at or above the in Writing will increase.  
-The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed.  
-Students make progress, achieve, take ownership of their learning and experience success against goals developed in Individual Education Plans.  
-Teachers will encourage children to take responsibility for their own learning by supporting students to set their own learning goals using criteria based learning & will encourage children to take ownership for their learning.  
-Teachers develop communication between home & school to support student learning & well-being.

**TARGET 1:** To continue to maintain momentum and place emphasis in writing so that by the end of the year, **90%** of the students will be working at or above their appropriate year level.

**TARGET 2:**  
By the end of the year, an identified cohort of 2 students will **make gains towards** the appropriate year level.  
By the end of the year, 9 students will maintain their **AT** status  
By the end of the year, 2 students will make **accelerated progress and will be achieving at** the appropriate year level.  
By the end of the year, 1 identified student will **make gains & be achieving above** the appropriate year level expected for his/her age

**What will the School do to meet the target?**

School wide writing analysed from Term 4 2022.

Targets set. These need to reflect the analysis of need from 2022.

Writing groups formed according to needs. Criteria will be set and displayed so that the children are able to see what they have to do to achieve. Goals set. Teaching programmes implemented - Words Alive Programme and Sheena Cameron programme implemented into all classroom programmes. Ideal Spelling Matters maintained & enhanced with involvement in contract (Kahui Ako). Emphasis will be placed on coverage of several types of genre. PD in Literacy with Learning Support Teacher will continue.

PLD for teachers/teacher aides in Ideal Spelling – (Learning Matters), Words Alive, Sheena Cameron, moderation of writing & LST involvement.

PLD provided by Teachers/Principal/Kahui Ako/Learning Support Teacher - support, courses for Teacher Aides

Teacher and/or teacher aide support will be provided for targeted students.

School wide analysis – March, July & November – teachers moderate together.

Report regularly on progress towards achieving target

Analyse end of year data to inform progress & planning for the following year.

*Children slightly below or average & what we will do* - We have detected those children who should improve with additional assistance and careful monitoring. Teachers will target these children and work with them on specific DATs. A teacher's aide will assist these children. Children with difficulties in spelling will receive additional support. PLD will be provided through our local Kahui Ako & through expert teachers within our school. Moderation of writing will be continued with St Mary's Staff. Children will be encouraged to take ownership of their learning, set their own goals and know steps to achieve. There will be a continued focus on oral and written language development– using science as a vehicle for learning. Criteria based learning will be improved (Local Curriculum Design).

**What will the School do to meet the target?**

**When will it be done by?**

Term 4 2022

Term 1 2023

2023

2023

Term 1 2023

Term 4 –analyse Report Nov

BOT Term 2/4 Community T1-4 2023

BOT Term 2/4 Community T1-4 – 2023 MOE – T1 - 2024

**Who is involved - responsible?**

Principal/Teaching Staff

Teachers

Teachers

PD Plan

Teachers/T Aides/Principal

Teachers Principal

Principal

Principal

**What resources will be allocated to meet targets?**

Analysed data.

Analysed data.

Individual needs Teaching/Learning programme, Teacher Aide time, RT-Literacy, RTLB, involvement in School PLD – Science and e-learning. Kahui Ako - PLD

See Budget

Exemplars, Literacy Progressions, AsTTile, Words Programme, Ideal Spelling Matters programme, Sheena Cameron programme, Ideal Matters – running records

SCHOOL NAME	ST MARY'S SCHOOL	SCHOOL NUMBER - 3831	
<b>FOCUS: READING 2022</b>			
<p><b>Strategic Aim:</b>  <b>CURRICULUM AND STUDENT ACHIEVEMENT</b>  <b>Strategic Goal 2:</b> All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement in relation to expected levels in Reading.  <b>Strategic Goal 3:</b> Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community.  Students with special abilities are supported in their learning so that they can extend their progress in relation to the NZC.  <b>Strategic Goal 6:</b> Our school is an employer of choice where Teachers are supported to improve pedagogy, teaching, learning and assessment practice which will lead to increased student progress and achievement.</p> <p><b>Annual Aim:</b>  2.2 – Annual targets will be identified, based on analysed data, to effect and sustain improvement in Reading. The number of students achieving at or above in Reading will increase.  Targeted groups will show gains and/or accelerated progress over the year.  2.3 – The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed.  2.4 - Whanau are engaged in supporting their children's learning.  2.5 – Teachers will participate in collaborative partnerships with colleagues to explore ways of enhancing teaching and learning, across the curriculum.  2.6 – Children will be encouraged to take responsibility/ownership for their own learning by setting their own learning goals and know what to do to achieve them.  6.2 - Teachers engage in Professional Development.</p>			
<p><b>Targets:</b>  <b>TARGET 1:</b> Continue to maintain momentum and place emphasis in reading so that by the end of the year, 95% of the students will be working at or above the level for their age group. This includes focusing on comprehension, fluency, phrasing, with an emphasis on retell, and encourage acceleration for all children.  <b>TARGET 2:</b> By the end of the current year, 1 identified student who is achieving below will make gains and will be achieving at the appropriate level.  By the end of the current year, an identified, cohort of 4 students who are achieving AT will be achieving ABOVE. Get this off watch list 2022  By the end of the current year, 2 identified students will maintain current progress and be achieving ABOVE the expected year level.  By the end of the current year – 4 children will maintain current progress and be achieving at the appropriate level.  <b>TARGET 3:</b> By the end of the current year those children supported with Individual Educational programmes, will achieve their individual targets in Reading, progressing them towards the appropriate level.</p>			
<p><b>BASELINE DATA:</b> We are a Catholic Primary School – drawing from a wide range of families. We are constantly striving to have all of our children learn to READ well. Analysis of school-wide reading data - (Overall Teacher Judgement) in November 2021 identified that 77% of our children were progressing and achieving in line in READING with 27% achieving above, and 50% achieving at. We wanted to be able to maintain and strive to improve this achievement result, so Target 1 involved all of the children – ie - (Y1 to Y6 ) - because in order to maintain momentum across the school, READING must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence.  Data from November 2021 also identified that there was a student who needed to make accelerated progress to be achieving at, children who were working at to make progress and be achieving above, children who needed to maintain at, and children who need to maintain above. Target 2 supported these children. Data also identified children supported on IEPs. These children have had continuous intervention. Target 3 supported this cohort of children. These children were targeted for 2022. Get this off info for end of 2021</p>			
<p><b>Actions (what did we do?)</b></p> <p>Reviewed assessment data with staff and determined the particular learning needs of target children.  Reading groups were formed according to needs and goals were set.  Identified children were assisted with learning through entry into the "Individual Needs Programme". This included targeting of individual and groups of children with Principal, RT:Literacy, RTLB, Learning Support Co-ordinator and Teacher Aide assistance, Speech Therapist.</p>	<p><b>Outcomes (what happened?)</b></p> <p><i>Analysis of the end of year data revealed the following:</i>  <b>Target 1 –88% of our children are progressing and achieving in line with the expected levels in READING with</b></p>	<p><b>Reasons for the variance (why did it happen?)</b></p> <p><b>Target 1 –</b> Most of the children below, have have learning difficulties.  <b>Target 2 –</b></p>	<p><b>Evaluation (where to next?)</b></p> <p>We will continue to support all children – but will focus on those individuals who need additional support to reach targets – progressing them towards expected levels.</p>

<p>Progress was monitored at staff meetings and ideas for acceleration/maintaining were continually discussed.</p> <p>Because of the emphasis we place on reading, most of the children at St Mary's continue to have excellent decoding and comprehension skills. Our reading focus again this year, has been to <b>continue to develop comprehension</b> in reading and we have continued to use the PROBE Reading Kit to teach inferential, reorganizational and evaluative reading comprehension at Year 4 – 6 level. We have also used Nelson Literacy Kits – 3,4,5,6 at Y4-6 level. In addition, one class sourced texts through the Science Hub and other resource websites and taught through the Sheena Cameron Comprehension Kit – follow up activities are also based on Science foci.</p> <p>Last year, we became aware that a group of children who were achieving below, were not responding to the usual type of additional support so purchased decodable texts and while some of this group are working below, most have progressed to at. They have made gains and are far more confident in their approach to reading.</p> <p>After experiencing success in this area the NE teacher changed her programme completely to the Foundation of Literacy Skills which follows a systematic and cumulative approach with specific scope and sequence to follow. We will be looking in to making published hard copy readers for the children on this programme, next year.</p> <p>We purchased additional reading material to enhance reading programmes and to capture the interest of students. – (additional PM readers). We also continue to purchase additional library books.</p> <p>We continued to provide children with a rich variety of learning experiences to enrich understanding and enhance vocabulary using theme and especially Science, as a vehicle for reading literacy.</p> <p>Reading/Language programmes were operated concurrently throughout the school so that children can be catered for by moving between multi- level classrooms if appropriate.</p> <p>The Principal has taken a class of readers to accelerate progress.</p> <p>Teachers continually monitored the progress of all children. On-going evidence provided teachers with information on progress and achievement and formed the basis for entry into additional programmes if required.</p> <p>Results from a variety of methods, were collated, analysed and OTJ's were used to make a decision about achievement in relation to expected levels.</p> <p>Reading was assessed and moderated in November 2021, July 2022 and November 2022.</p> <p>End of Year data will be analysed to inform progress and planning for 2022.</p>	<p><b>44% achieving above, and 43% achieving at expected levels.</b></p> <p><b>Target 2</b> Of the 4 children who were targeted to maintain AT status – <b>2 are AT and 2 are above.</b></p> <p>Of the 4 children targeted to move from <b>AT to Above – all are above.</b></p> <p>Of the 1 child who was below and targeted to make gains <b>he/she is AT.</b></p> <p>Of the 2 children targeted to maintain above – <b>1 is At &amp; 1 is above.</b></p> <p><b>Target 3</b> <b>5% of the children have special needs, are on IEP's and/or are being supported with various programmes to improve outcomes.</b></p> <p><b>7% of the children have dyslexic and/or auditory difficulties.</b></p>	<p>Those children who are working below expected levels have varying degrees of learning needs which impact on learning outcomes. They have had a significant amount of additional tuition &amp; this will continue. Some of the children work with the RT:Lit on a decodable reading programme and are experiencing success.</p> <p>Children have benefited from a variety of supports ie – Individual Needs programme, RTLB &amp; RT:Literacy, LSC, teacher and teacher aide support.</p>
<p><b>Planning for next year:</b> We will continue to offer support to the children who are achieving below. We will continue to provide additional learning for the children who are achieving AT to ensure maintenance. We will continue to extend the children who are achieving above. We will target a group of children to promote achievement, another to maintain above status and children who are reading below will be supported to make gains.</p>		

SCHOOL NAME	ST MARY'S SCHOOL		SCHOOL NUMBER - 3831	
<b>FOCUS: Mathematics 2022</b>				
<p><b>Strategic Aim:</b>  <b>CURRICULUM AND STUDENT ACHIEVEMENT</b>  <b>Strategic Goal 2:</b> All students are able to access the NZ Curriculum through the provision of high quality learning programmes, as evidenced by progress and achievement in relation to expected levels in Mathematics.  <b>Strategic Goal 3:</b> Students with special learning needs are supported in their learning so that they can progress in relation to the NZC and fully participate in and contribute to the school and their community.            Students with special abilities are supported in their learning so that they can extend their progress in relation to the NZC.</p>				
<p><b>Annual Aim:</b>  <i>Annual targets will be identified, based on analysed data, to effect and sustain improvement in Mathematics. The number of students achieving at or above expected levels in Mathematics will increase. Targeted groups will show accelerated progress over the year.</i>  <i>-The progress of identified students and groups of students including Maori, will be tracked and regularly reviewed.</i>  <i>-Teachers will encourage children to take responsibility/ownership for their own learning by supporting students to set their own learning goals and know what to do to achieve them.</i>  <i>- Students make progress, achieve and experience success against goals developed in Individual Education Plans.</i>  <i>-Teachers develop communication between home &amp; school to support student learning &amp; well-being.</i></p>				
<p><b>TARGET 1:</b> To continue to maintain momentum and place emphasis on Mathematics so that by the end of the current year, year, <b>90%</b> of the students will be working at or above the appropriate stage for their year level.  <b>TARGET 2:</b> By the end of the current year, 7 students who are working below <b>will make accelerated progress</b> and will be achieving at expected levels.            By the end of the current year, an identified group of 4 students who are achieving <b>AT</b> will continue to <b>maintain progress</b> appropriate to their year level.            By the end of the current year, an identified group of 3 students who are achieving <b>ABOVE</b> will continue to <b>maintain progress</b> and achieve above.</p>				
<p><b>BASELINE DATA:</b> We are a Catholic Primary School – drawing from a wide range of families. We are constantly striving to have <b>all</b> of our children learn to be numerate. Analysis of school-wide Mathematical data - (Overall Teacher Judgement) in <b>November 2021</b> identified that <b>71 %</b> of our children were progressing and achieving in line with in Mathematics with <b>40%</b> achieving above, and <b>31%</b> achieving at. We wanted to be able to <b>maintain</b> and strive to improve this achievement result, so <b>Target 1</b> involved <b>all</b> of the children – ie - (Y1 to Y6 ) - because in order to maintain momentum across the school, MATHEMATICS must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence.            Data from November 2021 also identified that there were students who needed to make accelerated progress to be achieving at, children who were working at, children who needed to maintain at, and children who need to maintain above. Target 2 supported these children. Data also identified children supported on IEPs. These children have had continuous intervention. <b>Target 3</b> supported this cohort of children. These children were targeted for 2022.</p>				
<p><b>Actions (what did we do?)</b></p>	<p>Reviewed assessment data with staff and determined the particular learning needs of target children. Mathematics groups were formed according to needs and goals were set. Identified children were assisted with learning through entry into the “Individual Needs Programme”. This included targeting of individual and groups of children with Teacher Aide assistance.            A Targeted Learning Programme was implemented for children who are struggling with concepts at Stage 4/5. This programme is designed to build confidence and is an adjunct to normal Numeracy programmes. Teacher’s Aides are employed to work with groups and individuals in and out of the classroom            The Principal worked with a group of children at Stage 4 for a time.            On-going evidence provided teachers with information on progress and achievement and formed the basis for entry into additional programmes if required.            Numeracy equipment, games and apps were purchased.            All children were signed up and given their own account with E-Ako and/or Prototec. They are able to use this at home and at school.            Children have access to maths games, basic facts and pattern apps on individual chrome books or i-pads.            Mathematics programmes were operated concurrently throughout the school so that children were able to be catered for by moving between multi-level classrooms.            Teachers continually monitored the progress of all children and children were discussed at Staff Meetings.</p>	<p><b>Outcomes (what happened?)</b></p> <p><i>The analysis of the end of year data revealed the following:</i></p> <p><b>Target 1</b>  <b>71 % of our children are progressing and achieving in line with expected levels in MATHEMATICS &amp; STATISTICS - with 26 % achieving above, and 45% achieving at expected levels.</b></p> <p><b>Target 2 – Target Achieved</b>  <b>Of the 7 children targeted to make gains from below to at – 2 are at, 1 is</b></p>	<p><b>Reasons for the variance (why did it happen?)</b></p> <p>1 child has behavioural issues, another has attendance issues. 2 children have made gains and are only slightly below.            2 children have difficulties with focus.</p>	<p><b>Evaluation (where to next?)</b></p> <p>We will continue to support all children – but will focus on those individuals who need additional support to reach targets – progressing them towards expected levels.</p>

<p>Results from a variety of methods, were collated, analysed and OTJ's were used to make a decision about achievement. Mathematics and Statistics was assessed and moderated in November 2021, July 2022 and November 2022. End of Year data has been analysed to inform progress and planning for 2023.</p>	<p><i>above, 2 are still below but have made gains, 2 have not made gains. Of the 4 children targeted to maintain at – 2 are 2 are above, 2 are below.</i></p> <p><i>Of the 3 children targeted to maintain above – 1 is above, 2 are below.</i></p>		
<p><b>Planning for next year:</b>  We will continue to offer support to the children who are achieving below. We will continue to extend the children who are achieving above. We will target a group of children who are achieving below to promote achievement, a further group will be supported to maintain AT and another group will be supported to maintain ABOVE. The Principal is forming an additional class group to assist at-risk learners. We will be utilising e-learning to assist and enhance the children's understanding of mathematical concepts. We will be purchasing Prime Mathematics programme for 2023.</p>			





## Digital Technology

**Strategic Goal:**

Students will develop an understanding of computer science principles that underlie all digital technologies. They'll learn core programming concepts so that they can become creators of digital technology, not just users. Students will learn how to design quality, fit-for-purpose digital solutions.

**Annual Goal:**

- 4.1 – Equitable access to reliable technologies and infrastructure that meet all needs is sustained across an online environment.  
 4.2 – Digital technologies are aligned with curriculum needs.  
 4.3 – Professional learning is reviewed and ways explored to enhance evidence based learning, including digital literacy and using appropriate digital technologies.  
 4.4 – Learning activities integrate digital technologies appropriately to develop digital literacy and support authentic, collaborative learning  
 4.5 – Community is engaged through appropriate digital technologies.

**Historical Position:** We joined the Digital Technologies project in 2020. Teachers' have incorporated Project Based Learning with Digital Technology outcomes, authentic learning into their programmes. We have purchased 60 chrome books and additional i-pads so that we have a total of 40 i-pads for classroom use. Teachers have been up-skilled in the use of Active Board Technology. Students & Teachers are up-skilled on new apps learnt through Learner Lead Days.

**Assessment Tools:**

Samples of work – criteria based assessment

**Action Plan:**

Our learners will be confident creators and users of Digital Technology who will be positive citizens who contribute and collaborate in an authentic and meaningful way.

What will the School do to meet the target?	When will it be done by?	Who is involved/responsible?	What resources will be allocated to meet targets?
Set targets to reflect the analysis of need from 2022	Term 1 2022	Katie & Teaching Staff	
PD for staff – Active boards, Google docs, apps, Digital Technology	All year	Diane & Staff	-Budget allocation - Possible Community of Learning focus -Future Learning Focus – Big River Cluster
Focused teaching & learning experiences.	Term 1 2022	Principal Teaching Staff	Identifying goals in each year level
Teaching programmes implemented	Term 1 - 4	Teachers	Budget allocation
School wide analysis.	Term 4 – analyse Report Nov/Dec	Teachers	Budget allocation
Report on progress towards achieving target	BOT Term 4 Community T4 2022 MOE – T1 2022	Principal	

**REVIEW**

Over the past year we have been integrating Digital Technologies into different learning areas. Each room is equipped with either chromebooks (Senior- 60) and I-pads (Junior- 30) and different learning apps such as Toontastic, Sketch Book, drawing pad, Pop, Scratch, Stop Motion, Tinkercad, Kleki, Canva, Seesaw. Each class is incorporating Project Based Learning with outcomes of Prototyping and Digital Technology Outcomes. Each classroom has an active board, a laptop and an extra teacher i-pad. Each staff member has a Digital Technologies folder that includes strategies to enhance strategies, pedagogy and resources. Teachers' have been implementing a variety of strategies and programmes through the use of Inquiry Learning/ Project Based Learning. Professional Development has been provided for Lead Teacher Katie Shaw in Digital Technologies and Project Based Learning. A Digital Technology Programme of Work has been written and is being implemented into classroom programmes. Teachers have had PLD in this area and will continue to do so.

**Room 1**

To share images or video from tablets (e.g. to Seesaw)

To utilise unplugged activities that engage students with Decomposition (how a simple task can be broken down into a series of steps), algorithms (step-by-step clear, sequenced instructions) and debugging (finding when instructions don't work, correcting them so that they work better next time).

Year 1	1-	1	1+
	3	8	

**Room 2** - To utilise unplugged activities that engage students with Decomposition (how a simple task can be broken down into a series of steps), algorithms (step-by-step clear, sequenced instructions) and debugging (finding when instructions don't work, correcting them so that they work better next time).

	1-	1	1+
Year 2	1	3	2

**Room 3** – To use Device Basics: Reinforcing Year 1/2 basics, logging in to Google Suite, Password expectations and management, Keyboard shortcuts, screenshots <https://docs.google.com/document/d/18XAceeHpnVmT1p2CdtQ6NZ36jr2fw01ecJ2S0UkXqDg/edit>, Printing, sharing work, intro to email, Google Drive organisation and view options-organise by last opened). To develop confidence to reflect on and share learning through digital tools independently (e.g. Flip grid, Seesaw).

Year 3	2-	2	2+
		6	3
Year 4			
	1	6	1

**Room 4** – To use Device Management: Reinforcing basics, bookmarks, extensions, shortcuts, uploading images or files to Drive, accessing files from Drive, greater sharing options.

To regularly use digital tools to demonstrate their understanding, reflect independently and share their learning.

Year 5	3-	3	3+
		7	
Year 6			
		10	3

**Variance:**

Children with low concentration.  
 Low level learner- following plugged and unplugged instructions/ sequencing.  
 Low level learner who struggle with concepts.  
 Students new to St Mary's not having prior knowledge of Digital Technologies used.  
 ICT skills are new concepts for Room 1 children.  
 Active boards need re-serviced/ looked at.

**Future Directions**

Keep building on how we meaningfully use Digital technology.  
 Link better into the curriculum.  
 Integrate digital technologies/ design thinking/ Project Based Learning through other curriculum areas.  
 Use Seesaw independently.  
 Computer Safety/ Tablet use taught as a unit throughout the year.  
 Use Google suite to present writing and information gathering.  
 Update Active boards.



## STUDENT ACHIEVEMENT TARGET & ACTION PLAN ANALYSIS 2022



### RELIGIOUS EDUCATION

#### St Mary's School - Milton

**Strategic Goal:**

*To carry out the Church's mission – providing a faith environment which enables children to develop a strong personal relationship with God – through the development of attitudes, knowledge and skills to become active and committed members of the Faith Community and to contribute positively to the world community.*

**Annual Goal:**

- To develop in each child, a knowledge, understanding and respect for our Catholic faith.
- To preserve & enrich the Catholic Special Character of the school.
- To effect collaboration between the School and Parish
- To assist people in need through service & mission outreach & to foster pastoral care amongst the children and the wider community.

**Historical Position:** Children at St Mary's are delightful in their responsiveness to the Christian message. Children are all valued and individual differences are respected. The school has a fine reputation and this is a reflection of the way in which the children interpret the values that we teach and encourage. The values promoted at St Mary's are scripturally based and founded on the fruits of the Holy Spirit. These values are modelled throughout daily school life.

**Targets:**

- For children to understand the values of St Mary's School and incorporate them into their daily lives.
- For children to have a knowledge of the traditional prayers and learn the responses and understand the importance of these to our faith
- To continue to increase each child's understanding of what pastoral care means; and to enable them to demonstrate caring for others in a variety of situations.

**Assessment Tools:** Religious Education programme. Teacher selects, children respond, teacher collates, teacher feedback, children reflect. Formal & informal observation of children. Health & PE programme.

#### Action Plan:

Set targets to reflect the analysis of need from 2021	Term 4 2021	DRS Principal Teachers	
Teaching programmes implemented	Term 1 – 4 2022	Teachers	Budget allocation
Focused teaching & learning experiences.	Term 1 2022	DRS Principal Teachers	-Weekly Staff mtgs around prayer -Budget allocation
School wide analysis.	Term 4 – analyse Report Nov/Dec	DRS Teachers	Budget allocation
Report on progress towards achieving target	BOT Term 4 Community T4 MOE – 2021/22	Principal DRS	

## Review

Religious Education will continue to be the highest priority of the teaching day and is practiced throughout the delivery of the curriculum.

With the new Curriculum being introduced at the beginning of 2023, Religious Education will be planned as a separate subject but also integrated throughout other curriculum areas – Drama, Music, English, Maori, Art - to ensure children understand the importance of the programme’s values throughout our daily routines. The children are enthusiastic, and the programme is teacher friendly, inclusive and key competencies are part of planning. It promotes interaction, cooperation, peer discussion and reflection and all our children respond to these lesson with enthusiasm and commitment to continue the work of God.

Our RE programme and Catholic School Values enable the children of St Mary’s to become quiet, respectful, and passionate students in their learning. They are considerate and honest and we continue to receive feedback from visiting professionals who are impressed with the general behaviour of the children – ie – the children are respectful and have great values. They think of others and pray for others. This is encouraged by our School values being linked to the Maori key competencies (as outlined in the Tataiako and Ka Hikitia Document) and the Gospel values. Children are awarded weekly awards for showing this in their day to day interactions. Our children at St Mary’s school are able to tell you the values of our school and work hard throughout the day to live by these values.

Religious Education is led by the DRS with the support of the REA to make the transition to the New Curriculum run as smoothly as possible. There will be excellent supporting resources available.

School values have been linked to the Maori key competencies (as outlined in thenTataiako and Ka Hikitia Document) and Gospel values and children are awarded weekly awards for showing this in their day to day interactions.

Children prepare and deliver Liturgies and Masses and they are aware of the responses and traditions. School Masses are run on a fortnightly rotation with a Priest visit to classrooms on the alternate days. This close collaboration with our Parish Priest will ensure a better link and better communication between school and parish.

We offer the Sacraments of Baptism, Reconciliation, Confirmation and First Communion to the children. We have had various School Family Masses and Liturgies during the year. Liturgies and Masses weekly/ fortnightly have become a focal point in the last year or two.

Assemblies are structured and are based on the children’s learning within the RE programme or based on world/Church events. Parental support for these weekly assemblies has improved considerably and children are becoming more aware of the importance of prayer in all areas of school life. Parents, children, teachers and BOT members have been given the opportunity to take part in a survey on Prayer at St Mary’s. This has been analysed and offered to the Community and incorporates recommendations for the future.

## Reporting

### ACTUAL OUTCOMES

<b>Room 1</b>	<b>1 -</b>	<b>1</b>	<b>1 +</b>
-For children to understand the values of St Mary’s School and work to incorporate them into their daily lives.	6	4	4
-For children to have a knowledge of the traditional prayers and learn some of the responses in mass	6	4	4
To continue to increase each child’s understanding of what pastoral care means; and to enable them to demonstrate caring for others in a variety of situations.	6	4	4

<b>Room 3 (Year 1 and 2)</b>	<b>1-</b>	<b>1</b>	<b>1+</b>
-For children to understand the values of St Mary’s School and incorporate them into their daily lives.	2	6	2
For children to have a knowledge of the traditional prayers and learn some of the responses in mass		8	
To continue to increase each child’s understanding of what pastoral care means; and to enable them to demonstrate caring for others in a variety of situations.		10	

<b>Room 3</b>	<b>2-</b>	<b>2</b>	<b>2+</b>
For children to understand the values of St Mary’s School and their links to the Gospel, incorporating them into their daily lives.	2	10	2
For children to have a knowledge of the traditional prayers and learn the responses and understand the importance of these to our faith		14	

To continue to increase each child's understanding of what pastoral care means; and to enable them to demonstrate caring for others in a variety of situations.		10	4
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<b>Room 4</b>	<b>3-</b>	<b>3</b>	<b>3+</b>
For children to understand the values of St Mary's School and their links to the Gospel, incorporating them into their daily lives.	0	20	4
For children to have a knowledge of the traditional prayers and learn the responses and understand the importance of these to our faith	2	19	3
Children actively demonstrate pastoral care means in a variety of situations, including young Vinnie's.	1	19	4

**Variences:**

- Students new to a catholic school have missed prior teaching, and have little knowledge
- New concepts at new levels are hard for some children's understanding
- Some students apprehensive as they do not have the catholic background
- With composite classrooms, some children struggle with some concepts when doing alternate 3/4/5/6 programmes.
- Special learning needs that mean children have trouble understanding deeper meaningful concepts
- Some children display values sometimes but are working towards displaying them all the time
- Those that are above are outstanding in their understanding and care for others/showing the school values.
- Some children's absences are making them fall behind

**Future Directions:**

- Continue to focus on values and always link them back to St Dominic
- Addition of 4 Pillars – Dominican Values
- Source more interactive resources- especially with the new curriculum coming
- Te Reo Maori prayers for classes- use in Mass - Our Father in Te Reo Maori
- Fortnightly Mass and Priest Visit each Wednesday
- More emphasis in 2023 around new curriculum
- Weekly prayer session with staff- include support staff

# **St Mary's School (Milton)**

## **Kiwisport**

For the Year ended 31 December 2022

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2022, the school received total Kiwisport funding of \$856. The funding was spent on the South Otago District Sports Activator. (2021, \$1,095 spent on the South Otago District Sports Activator and golf).



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## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ST MARY'S SCHOOL (MILTON)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of St Mary's School (Milton) (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, 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 16, 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 20 July 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 on the title page and on pages 17 to 28, 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.



Aaron Higham  
BDO Invercargill  
On behalf of the Auditor-General  
Invercargill, New Zealand