ST PATRICK'S SCHOOL (INGLEWOOD)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2241
Principal:	April Baylis
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ST PATRICK'S SCHOOL (INGLEWOOD)

Annual Financial Statements - For the year ended 31 December 2023

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St Patrick's School (Inglewood)

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

JUN MONFORTE
Full Name of Presiding Member

Signature of Presiding Member

31 May 2024
Date

April Baylis
Full Name of Principal

Signature of Principal

31 May 2024
Date:

St Patrick's School (Inglewood)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	730,175	648,029	666,202
Locally Raised Funds	3	74,225	25,494	50,069
Use of Proprietor's Land and Buildings		71,500	45,000	45,000
Interest		11,732	500	3,322
Gain on Sale of Property, Plant and Equipment		-	-	652
Other Revenue		1,774	-	5,500
Total Revenue		889,406	719,023	770,745
Expense				
Locally Raised Funds	3	4,412	7,600	10,478
Learning Resources	4	657,901	571,158	621,760
Administration	5	68,036	68,704	69,412
Interest		1,745	75	379
Property	6	128,871	101,117	112,136
Loss on Disposal of Property, Plant and Equipment		2,489	-	1,530
Total Expense		863,454	748,654	815,695
Net Surplus / (Deficit) for the year		25,952	(29,631)	(44,950)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		25,952	(29,631)	(44,950)

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 Patrick's School (Inglewood)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		228,529	214,557	270,257
Total comprehensive revenue and expense for the year		25,952	(29,631)	(44,950)
Contribution - Furniture and Equipment Grant		14,266	-	3,222
Equity at 31 December		268,747	184,926	228,529
Accumulated comprehensive revenue and expense		268,747	184,926	228,529
Equity at 31 December		268,747	184,926	228,529

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 Patrick's School (Inglewood)

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	302,816	190,164	209,078
Accounts Receivable	8	45,280	35,241	72,186
GST Receivable		3,157	2,833	4,183
Prepayments		2,626	1,179	2,868
Inventories	9	2,779	5,392	4,075
		356,658	234,809	292,390
Current Liabilities				
Accounts Payable	11	46,082	42,759	73,613
Revenue Received in Advance	12	30,262	40	150
Provision for Cyclical Maintenance	13	6,336	-	-
Finance Lease Liability	14	3,622	5,451	802
		86,302	48,250	74,565
Working Capital Surplus/(Deficit)		270,356	186,559	217,825
Non-current Assets				
Property, Plant and Equipment	10	45,894	22,338	43,270
		45,894	22,338	43,270
Non-current Liabilities				
Provision for Cyclical Maintenance	13	38,729	23,559	32,030
Finance Lease Liability	14	8,774	412	536
		47,503	23,971	32,566
Net Assets		268,747	184,926	228,529
Equity		268,747	184,926	228,529

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

St Patrick's School (Inglewood)

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		234,176	191,955	233,157
Locally Raised Funds		94,266	25,494	55,679
Goods and Services Tax (net)		1,026	-	(1,350)
Payments to Employees		(141,142)	(107,426)	(174,301)
Payments to Suppliers		(110,436)	(119,520)	(125,324)
Interest Paid		(1,745)	(75)	(379)
Interest Received		7,787	500	2,077
Net cash from/(to) Operating Activities		83,932	(9,072)	(10,441)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	652
Purchase of Property Plant & Equipment (and Intangibles)		(2,535)	(2,000)	(5,434)
Net cash from/(to) Investing Activities		(2,535)	(2,000)	(4,782)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,266	-	3,222
Finance Lease Payments		(1,925)	(24,235)	(4,392)
Net cash from/(to) Financing Activities		12,341	(24,235)	(1,170)
Net increase/(decrease) in cash and cash equivalents		93,738	(35,307)	(16,393)
Cash and cash equivalents at the beginning of the year	7	209,078	225,471	225,471
Cash and cash equivalents at the end of the year	7	302,816	190,164	209,078

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 and other notional items have been excluded.

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

St Patrick's School (Inglewood)
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
St Patrick's School (Inglewood) (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 2023 to 31 December 2023 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 Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

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

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Proprietor 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 are depreciated over their estimated useful lives on a straight line 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	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets
Software costs
Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Shared Funds

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

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

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

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

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

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

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

t) 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.

u) 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.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

w) 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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	223,085	192,542	230,534
Teachers' Salaries Grants	497,513	455,487	429,716
Other Government Grants	9,577	-	5,952
	730,175	648,029	666,202

The school has opted in to the donations scheme for this year. Total amount received was $10,788.

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	37,743	7,500	20,217
Fees for Extra Curricular Activities	12,975	12,644	16,972
Trading	1,090	1,600	3,627
Fundraising & Community Grants	22,417	3,750	9,253
	74,225	25,494	50,069
Expense			
Extra Curricular Activities Costs	1,938	6,000	3,644
Trading	1,296	1,600	5,190
Fundraising & Community Grant Costs	1,178	-	1,644
	4,412	7,600	10,478
Surplus for the year Locally raised funds	69,813	17,894	39,591

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	23,283	18,410	24,571
Library Resources	-	200	-
Employee Benefits - Salaries	607,098	533,009	574,147
Staff Development	5,471	3,000	1,145
Depreciation	22,049	16,539	21,897
	657,901	571,158	621,760

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	4,037	4,037	3,919
Board Fees	2,965	3,645	3,425
Board Expenses	3,746	350	4,788
Communication	2,336	2,508	2,308
Consumables	3,568	4,100	3,542
Other	11,140	13,660	12,942
Employee Benefits - Salaries	30,845	29,904	25,975
Insurance	2,619	3,500	3,778
Service Providers, Contractors and Consultancy	6,780	7,000	8,735
	68,036	68,704	69,412

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	24,520	26,472	25,749
Cyclical Maintenance Provision	13,035	10,645	22,573
Grounds	6,125	7,500	7,602
Heat, Light and Water	6,423	5,900	5,618
Rates	1,407	1,500	1,247
Repairs and Maintenance	3,523	3,000	3,165
Use of Land and Buildings	71,500	45,000	45,000
Security	2,338	1,100	1,182
	128,871	101,117	112,136

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

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	302,816	190,164	209,078
Cash and cash equivalents for Statement of Cash Flows	302,816	190,164	209,078

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

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Interest Receivable	5,600	410	1,655
Banking Staffing Underuse	2,839	-	3,606
Teacher Salaries Grant Receivable	36,841	34,831	66,925
	45,280	35,241	72,186
Receivables from Exchange Transactions	5,600	410	1,655
Receivables from Non-Exchange Transactions	39,680	34,831	70,531
	45,280	35,241	72,186

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Stationery	-	-	145
School Uniforms	2,779	5,392	3,930
	2,779	5,392	4,075

10. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Furniture and Equipment	32,413	12,916	(1,026)	-	(11,463)	**32,840**
Information and Communication Technology	8,953	-	(1,463)	-	(5,620)	**1,870**
Leased Assets	1,606	14,246	-	-	(4,819)	**11,033**
Library Resources	298	-	-	-	(147)	**151**
Balance at 31 December 2023	43,270	27,162	(2,489)	-	(22,049)	**45,894**

The net carrying value of equipment held under a finance lease is $11,033 (2022: $1,606)

Restrictions

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

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Furniture and Equipment	124,437	(91,597)	**32,840**	116,523	(84,110)	**32,413**
Information and Communication Technology	30,582	(28,712)	**1,870**	45,012	(36,059)	**8,953**
Leased Assets	15,444	(4,411)	**11,033**	5,615	(4,009)	**1,606**
Library Resources	24,291	(24,140)	**151**	24,291	(23,993)	**298**
Balance at 31 December	194,754	(148,860)	**45,894**	191,441	(148,171)	**43,270**

11. Accounts Payable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	6,268	5,062	4,035
Accruals	2,692	2,537	2,614
Employee Entitlements - Salaries	36,841	34,831	66,925
Employee Entitlements - Leave Accrual	281	329	39
	46,082	42,759	73,613
Payables for Exchange Transactions	46,082	42,759	73,613
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	46,082	42,759	73,613

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Grants in Advance - MOE	1,465	-	-
Other Revenue In Advance	28,797	40	150
	30,262	40	150

13. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	32,030	12,914	9,457
Increase to the Provision During the Year	10,645	10,645	10,645
Other Adjustments	2,390	-	11,928
Provision at the End of the Year	45,065	23,559	32,030
Cyclical Maintenance - Current	6,336	-	-
Cyclical Maintenance - Non current	38,729	23,559	32,030
	45,065	23,559	32,030

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
No Later than One Year	5,006	5,451	877
Later than One Year and no Later than Five Years	10,316	412	571
Future Finance Charges	(2,926)	-	(110)
	12,396	5,863	1,338
Represented by			
Finance lease liability - Current	3,622	5,451	802
Finance lease liability - Non current	8,774	412	536
	12,396	5,863	1,338

15. Related Party Transactions

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

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

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

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were $0 (2022: $0). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are $0 (2022: $0).

16. Remuneration

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,965	3,425
Leadership Team		
Remuneration	391,977	289,275
Full-time equivalent members	5.00	3.15
Total key management personnel remuneration	394,942	292,700

There are 10 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 1 and 1 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50 - 60	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-
Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	30 - 40	100 - 110
Benefits and Other Emoluments	0 - 1	3 - 4
Termination Benefits	-	-

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

17. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: $0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	302,816	190,164	209,078
Receivables	45,280	35,241	72,186
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	348,096	225,405	281,264

Financial liabilities measured at amortised cost

Payables	46,082	42,759	73,613
Finance Leases	12,396	5,863	1,338
Total financial liabilities measured at amortised cost	58,478	48,622	74,951

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.

SILKS AUDIT
Chartered Accountants

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SAINT PATRICK'S SCHOOL (INGLEWOOD) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Saint Patrick's School (Inglewood) (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. 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.

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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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

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- 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, pages 1 , 25 to 43, 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.

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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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

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Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jun Monforte	Presiding Member	Appointed	Sep 2025
Rachael Gibbons	Principal	ex Officio	Dec 2023
Pauline Sutton	Principal	ex Officio	Apr 2023
Katherine Roberts	Parent Representative	Elected	Sep 2025
Chantel Bell	Parent Representative	Elected	Sep 2025
Simone Hayward	Parent Representative	Elected	Dec 2023
Michele D'Ath-Woodd	Parent Representative	Elected	Jul 2025
Donna Signal	Staff Representative	Elected	Dec 2023
April Baylis	Staff Representative	Elected	Jul 2025
Mark Drinkwater	Proprietors Representative	Appointed	Sep 2025

Kiwi Sport Funding

We received $970.88 in Kiwi Sport Funding in 2023.

The funding was spent on external coaches from Sport Taranaki, sporting exchanges and initiatives to enhance pupils' core skills. It was used to support teachers' capability of supporting students to be healthy and active by creating a thorough and purposeful health and PE curriculum using outside expertise and resources.

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?	St Patrick's Inglewood has developed and implemented personnel policies, with policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment and working conditions.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	St Patrick's Inglewood equal employment opportunities programme implements personnel and industrial policies, within policy and procedural frameworks set by the Government, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students The board has been fulfilling this programme by: -takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees -considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements -ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest -promotes high levels of staff performance through:

	-performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees) -acknowledgement of staff achievements -salary units and classroom release time. -deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures. -Recruitment and appointments The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.
How do you practise impartial selection of suitably qualified persons for appointment?	St Patrick's Inglewood appoints appropriately trained and qualified staff to all teaching and non-teaching positions, and strives to find the best person for each position. As a school we uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori. We maintain transparency and fairness as important principles for any appointment.
How are you recognising, − The aims and aspirations of Maori, − The employment requirements of Maori, and − Greater involvement of Maori in the Education service?	St Patrick's Inglewood works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti. <u>Partnership</u> St Patrick's Inglewood aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori. We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2). <u>Protection</u>

	St Patrick's Inglewood ctively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia Website link icon. We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6). <u>Participation</u> Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).
How have you enhanced the abilities of individual employees?	St Patrick's Inglewood promotes high levels of staff performance and enhances the abilities of individual employees by: -performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees) -acknowledgement of staff achievements -salary units and classroom release time.
How are you recognising the employment requirements of women?	St Patrick's Inglewood leads by example, by ensuring women are represented in leadership positions and that we employ all gender identities. Our policies ensure we are safeguarding, gender equality and inclusion and that we have flexible working arrangements available if the need is required.
How are you recognising the employment requirements of persons with disabilities?	St Patrick's Inglewood recognises the employment requirements of persons with disabilities by ensuring a physically and emotionally safe environment for all students and staff (NELP Priority 1)

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✔	
Has this policy or programme been made available to staff?	✔	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO? **As part of our Strategic and Annual Goals (1 & 2)* *(Through Professional Growth Cycle and Special Character Professional development such as 'Having Life to the Full.'*	✔	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✔	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? **Special Character Strategic Goal 1* **Hauora and Wellbeing Strategic Goal 2* *(Through Professional Growth Cycle)*	✔	
Does your EEO programme/policy set priorities and objectives? **Special Character Strategic Goal 1* **Hauora and Wellbeing Strategic Goal 2* *(Through Professional Growth Cycle)*	✔	

Statement of Variance 2023

1. Key Improvement Strategies 2022 Annual Plan - **SPECIAL CHARACTER**

Strategic Goals Safeguard and strengthen Catholic Character	**Annual Goal:** Strengthening our communities knowledge, understanding and application of our NEW school's FAITH gospel values. To safeguard and strengthen the roll by targeting local kindergartens and the community (Creating a strengthening and safeguarding plan around the school roll) **Rationale** - Our unique identity is focused on living the values and beliefs consistent with the Catholic Faith. It is important, above all else, to nurture this and to lift our commitment to this. Our values are new in 2023.

Outcomes *(What were the outcomes of our actions):*

- Deliberate teaching of new school values, one value focus per term. Students, whaanau and staff improved their knowledge and understanding of what our FAITH values look like, sound like and feel like.
- Newsletter - added in school values and the meaning every week
- Certificates - created in line with current school values - linked in Mission sisters quote, bible script for each value.
- Two teachers attended PD: Teachers new to Catholic Schools throughout the year, developing their Faith and knowledge to teach the RE curriculum
- Two teachers attended PD for RE curriculum ages 0-3. Learning and knowledge was shared with wider staff in preparation for 2024.
- Attended Mass fortnightly to develop relationships and connections with our Parish and parishioners. Mass was held at school every 2nd Thursday throughout Term 2 & 3
- Improved Community Engagement in Sacramental Programmes - Baptism and Reconciliation
- Social Justice Week taught and celebrated
- Final Mass celebrating the year

Reasons for the variance *(Why did it happen?)*

- *With two new staff new to teaching in a Catholic school, with an acting Principal, it was important to focus on building capability within ourselves in order to strengthen our communitie's knowledge, understanding and application of our NEW school's FAITH gospel values.*
- *Our success can be attributed to consistent teaching pedagogy, co-construction and shared planning, professional development both in school and through outside facilitators and staff's dedication to improving the knowledge of our School Values in action.*

Evaluation *(Where to next)*

- *Continue to grow staff knowledge understanding and faith through professional development (Catholic papers, Zooms, conferences, new curriculum roll out).*
- *Analyse our school roll, trends, consultation and feedback in order to develop a revised plan to safeguard and strengthen the school roll.*

2. Key Improvement Strategies 2023 Annual Plan - **HAUORA & WELLBEING**

Strategic Goal: 2. To develop a safe, inclusive school environment and culture where well-being and community partnerships are welcomed and strengthened.	**HAUORA & WELLBEING** **Annual Goal -** To foster a kura whānau (community) that upholds and supports the social, emotional and physical wellbeing of our tamariki and kaiako. **Student Attendance Targets** ● 70% of ākonga attending school regularly (attending 90%) ● 6% of ākonga who are moderately absent (70-80%) ● 5% of ākonga who are chronically absent (70% or less) ● Use the 'attendance person' who has been appointed for our kāhui ako to help support the chronically absent students **Rationale** - A positive culture provides the foundations for all other elements in a school. We met 2022 goal of whole school attendance of 85% so now we would like to look at the breakdowns eg 90%, 80-90% and 70% and less (investigate more deeply into the moderately absent and chronically absent percentages and how we can support these ākonga - aligned with Ministry of Education Targets)

Outcomes *(What were the outcomes of our actions):*

- *End of 2022 - 85% whole school attendance*
  End of 2023 90% Whole School attendance
- *Staff have undergone professional development to improve school culture and improve school behaviour for learning using PB4L (Positive Behaviour For Learning) theory and practices to improve student wellbeing.*
- *The SENCO, Principal and teachers have facilitated whaanau collaborative action plans, and individualised education plans and worked with outside agencies' (Learning Support Co-ordinators, RTLB, RTLIT, SLT OT) to create opportunities for funding supports and alternatives to support students' wellbeing and learning needs.*

Reasons for the variance *(Why did it happen?)*

Evaluation *(Where to next)*

- *Maintain whole school attendance rates of 90% or higher*
- *Strengthen our schoolwide pastoral groups, needs, supports, processes and intervention programmes (SENCO drive/database to be updated and strengthened).*
- *Improve and strengthen schoolwide behaviour for learning policies and classroom behaviour systems.*

3. Key Improvement Strategies 2023 Annual Plan - **CURRICULUM & LEARNING**

Strategic Goal:	**Annual Goal:** Develop effective moderation processes that promote consistent and dependable evidence of students achievement including overall teacher judgements
3. For all students to experience a curriculum that is relevant, student centered, culturally connected and future focused	• planning that is informed by robust assessment information and the Learning Progression Frameworks • deepened understanding of each curriculum level and how to progress learners to each level • accelerated learner progress across the school. • Results from assessments tools are used in conjunction with students to support teacher judgements • Learners know where they are at in their learning, where to next and how to get there. • Students acting on feedback from educators and peers and skilled at setting goals. • Professional learning in the effective use of learning progressions **Tier 2 learners: students that need accelerated support, identified as target learners in Mathematics** **Learning Target: To accelerate the progress of Tier 2 students to be at or above the Curriculum Level, by the end of the year.** **70% of students will be achieving at or above in mathematics** **Rationale** - Strong formative practice, that engages students, results in better student outcomes. For some students the current curriculum is not relevant, nor does it fully reflect their identity. In 2022 we had 63.2% achieving at or above in mathematics

Outcomes *(What were the outcomes of our actions):*

- *Continued professional development for teachers from the previous year in Math*
- *Professional Growth cycle goals centred around our Math Target students and deliberate acts of teaching*
- *Staff professional learning groups focused on data, improving teaching consistency and outcomes for students.*
- *Staff using schoolwide learning goals for students in reading writing and math. Goals visible in students' books and regularly revised with teachers so teachers and students knew what their learners were working on and identified their next steps*
- *Class programme interventions and learning implemented and adapted to meet the needs of learners - in particular, target students*
- *Coaching and mentoring conversations introduced after observations*

Reasons for the variance *(Why did it happen?)*

- *Turnover of staff from 2022 meant that half the staff with the knowledge regarding the new math programmes left.*
- *Unfortunately, our PLD hours from the Ministry finished and we were unsuccessful in the next PLD round.*

- *New acting Principal from term 2 - term 4 who was not a part of the math curriculum, journey prior and moved the focus to the improvement in literacy for terms 3 & 4 based from data trends.*

Evaluation *(Where to next)*

- *Review schoolwide data and programmes to identify curriculum area focus for 2024*
- *Review and strengthen our school professional growth cycle to improve teacher's capability and outcomes for our learners*
- *Apply for and engage in professional development from outside facilitators to support*
- *Upskill teachers regarding the curriculum refresh and grow understanding of the new curriculum framework - know, understand, do.*

4. Key Improvement Strategies 2023 Annual Plan - **LEADERSHIP & GOVERNANCE**

Strategic Goal:	**Annual Goal:**
4. Future focused teaching, leadership and governance that responds to student learning needs, abilities and the school environment.	*Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning. *Development of middle leaders through kāhui ako, NPPA, *Development of Local Curriculum and curriculum refresh specifically implementation of the Aotearoa NZ Histories *Development of Board of trustees knowledge - planning community consultation to prepare the 2023 to 2026 Strategic Plan (NELPs) and the Hautu tool *Giving effect to NELPs - aligning 2024 Strategic Plan to the NELPs *Strengthening connections with local hapū/iwi **Rationale** - The quality of leadership has a significant impact on student outcomes, second only to the quality of teaching. Our improvement foci within the school should be centred around these areas. Effective governance has a profound, indirect effect on student outcomes. An effective and efficient board sets culturally responsive standards of excellence and accountability for its performance, including the way it behaves, its meeting processes, and its aims and targets for student achievement.

Outcomes *(What were the outcomes of our actions):*

- Teachers and support staff continued their use of Te Reo me ngā tikanga in their classrooms
- Daily karakia and waiata in te reo learnt and used (classrooms & whole school)
- Use Kahui Ako roles and MU units to develop leadership
- Develop leadership across curriculum with lead teachers - NPPA programme
- Built capability through Professional development opportunities
- Continued to review Local Curriculum and Curriculum refresh development
- Ensured our plans, policies and local curriculum reflected Tikanga Māori, mātauranga Māori, and te ao Māori.

Reasons for the variance *(Why did it happen?)*

- *Dedicated time set aside in staff professional learning groups to grow our use of te reo and share learning resources and ideas to implement schoolwide.*
- *Teachers individual passion and dedication to giving effect to Te Tiriti and use of Te Reo in the classroom*
- *Schoolwide Kapa Haka implemented*

Evaluation *(Where to next)*

- *Apply for MAC to help grow staff and Board understanding of giving effect to Te Tiriti and growing connections with local iwi and hapu*
- *Develop an effective leadership formation plan to grow staff leadership capabilities*
- *Engage in and implement professional development regarding the new curriculum refresh and localised curriculum.*

Evaluation of the school's students' progress and achievement

Writing (1)Beg 2023
Admin Whole School 2023

10312	Pre L1	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	Well Below	Below	At	Above	Total
Y0																					0
Y1	25% (2)	75% (6)																25% (2)	75% (6)		8
Y2		36% (4)	64% (7)															36% (4)	64% (7)		11
Y3			50% (4)	25% (2)	25% (2)													50% (4)	50% (4)		8
Y4					57% (4)	43% (3)													100% (7)		7
Y5		13% (1)	25% (2)		13% (1)		50% (4)										38% (3)	13% (1)	50% (4)		8
Y6		11% (1)	11% (1)		11% (1)	11% (1)	22% (2)	22% (2)		11% (1)							33% (3)	33% (3)	33% (3)		9
Y7					100% (2)												100% (2)				2
Y8										33% (2)	67% (4)							33% (2)	67% (4)		6
Totals	3.4% 2	20.3% 12	23.7% 14	3.4% 2	16.9% 10	6.8% 4	10.2% 6	3.4% 2		5.1% 3	6.8% 4						13.6% 8	27.1% 16	59.3% 35		59

Writing (3)End 2023
Admin Whole School 2023 2024

10293	Pre L1	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	Well Below	Below	At	Above	Total
Y0	33% (1)	67% (2)																33% (1)	67% (2)		3
Y1		25% (2)	75% (6)															25% (2)	75% (6)		8
Y2		9% (1)	18% (2)	27% (3)	45% (5)													27% (3)	73% (8)		11
Y3				25% (1)	50% (2)	25% (1)												25% (1)	75% (3)		4
Y4						29% (2)	14% (1)	43% (3)	14% (1)										43% (3)	57% (4)	7
Y5				33% (2)	17% (1)	17% (1)			33% (2)								50% (3)	17% (1)	33% (2)		6
Y6			13% (1)			13% (1)	13% (1)	38% (3)	13% (1)	13% (1)							25% (2)	50% (4)	25% (2)		8
Y7						100% (2)											100% (2)				2
Y8										17% (1)	33% (2)	50% (3)						50% (3)	50% (3)		6
Totals	1.8% 1	9.1% 5	16.4% 9	10.9% 6	14.5% 8	12.7% 7	3.6% 2	10.9% 6	7.3% 4	3.6% 2	3.6% 2	5.5% 3					12.7% 7	27.3% 15	52.7% 29	7.3% 4	55

Overall Teacher Judgement Summary

Writing	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian					9	82%	2	18%	11
MELAA			2	100%					2
Maori	1	8%	5	42%	6	50%			12
NZ/European	6	21%	7	24%	14	48%	2	7%	29
Pasifika			1	100%					1
Total	7	13%	15	27%	29	53%	4	7%	55

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	3	9%	6	18%	21	64%	3	9%	33
Male	4	18%	9	41%	8	36%	1	5%	22
Total	7	13%	15	27%	29	53%	4	7%	55

Reading (1)Beg 2023
Admin Whole School 2023

10311	Pre L1	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	Well Below	Below	At	Above	Total
Y0																					0
Y1	25% (2)	75% (6)																25% (2)	75% (6)		8
Y2		55% (6)	45% (5)															55% (6)	45% (5)		11
Y3				63% (5)	25% (2)	13% (1)													100% (8)		8
Y4				14% (1)	43% (3)	43% (3)												14% (1)	86% (6)		7
Y5				13% (1)	25% (2)	38% (3)	25% (2)										13% (1)	63% (5)	25% (2)		8
Y6			11% (1)			11% (1)	11% (1)	33% (3)	11% (1)	11% (1)	11% (1)						11% (1)	22% (2)	56% (5)	11% (1)	9
Y7								100% (2)										100% (2)			2
Y8											50% (3)		50% (3)						100% (6)		6
Totals	3.4% 2	20.3% 12	10.2% 6	11.9% 7	11.9% 7	13.6% 8	5.1% 3	8.5% 5	1.7% 1	1.7% 1	6.8% 4		5.1% 3				3.4% 2	30.5% 18	64.4% 38	1.7% 1	59

Reading (3)End 2023
Admin Whole School 2023 2024

10292	Pre L1	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	Well Below	Below	At	Above	Total
Y0		100% (3)																	100% (3)		3
Y1		25% (2)	63% (5)	13% (1)														25% (2)	75% (6)		8
Y2		9% (1)	9% (1)	36% (4)	45% (5)													18% (2)	82% (9)		11
Y3					50% (2)	25% (1)	25% (1)												75% (3)	25% (1)	4
Y4					14% (1)	29% (2)	14% (1)	29% (2)	14% (1)									14% (1)	43% (3)	43% (3)	7
Y5					33% (2)	33% (2)			33% (2)								33% (2)	33% (2)	33% (2)		6
Y6			13% (1)					25% (2)	25% (2)	25% (2)	13% (1)						13% (1)	25% (2)	50% (4)	13% (1)	8
Y7								50% (1)	50% (1)								50% (1)	50% (1)			2
Y8												50% (3)	33% (2)	17% (1)					83% (5)	17% (1)	6
Totals		10.9% 6	12.7% 7	9.1% 5	18.2% 10	9.1% 5	3.6% 2	9.1% 5	10.9% 6	3.6% 2	1.8% 1	5.5% 3	3.6% 2	1.8% 1			7.3% 4	18.2% 10	63.6% 35	10.9% 6	55

Overall Teacher Judgement Summary

Reading	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian					9	82%	2	18%	11
MELAA			2	100%					2
Maori			4	33%	8	67%			12
NZ/European	4	14%	4	14%	17	59%	4	14%	29
Pasifika					1	100%			1
Total	4	7%	10	18%	35	64%	6	11%	55

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	2	6%	5	15%	22	67%	4	12%	33
Male	2	9%	5	23%	13	59%	2	9%	22
Total	4	7%	10	18%	35	64%	6	11%	55

Maths (1)Beg 2023
Admin Whole School 2023

10313	Pre L1	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	Well Below	Below	At	Above	Total
Y0																					0
Y1	38% (3)	63% (5)																38% (3)	63% (5)		8
Y2		36% (4)	45% (5)	18% (2)														36% (4)	64% (7)		11
Y3			13% (1)	63% (5)	13% (1)	13% (1)												13% (1)	88% (7)		8
Y4				14% (1)	14% (1)	14% (1)	57% (4)											14% (1)	86% (6)		7
Y5				25% (2)	13% (1)	50% (4)		13% (1)									25% (2)	63% (5)	13% (1)		8
Y6		11% (1)			11% (1)			33% (3)	11% (1)	22% (2)	11% (1)						22% (2)		67% (6)	11% (1)	9
Y7								100% (2)										100% (2)			2
Y8								17% (1)			67% (4)	17% (1)					17% (1)		83% (5)		6
Totals	5.1% 3	16.9% 10	10.2% 6	16.9% 10	6.8% 4	10.2% 6	6.8% 4	11.9% 7	1.7% 1	3.4% 2	8.5% 5	1.7% 1					8.5% 5	27.1% 16	62.7% 37	1.7% 1	59

Maths (3)End 2023
Admin Whole School 2023 2024

10294	Pre L1	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	Well Below	Below	At	Above	Total
Y0	33% (1)	67% (2)																33% (1)	67% (2)		3
Y1		13% (1)	25% (2)	63% (5)														13% (1)	88% (7)		8
Y2			27% (3)	36% (4)	36% (4)													27% (3)	73% (8)		11
Y3				25% (1)	25% (1)	25% (1)	25% (1)											25% (1)	50% (2)	25% (1)	4
Y4					14% (1)	29% (2)	14% (1)	29% (2)	14% (1)									14% (1)	43% (3)	43% (3)	7
Y5				33% (2)		17% (1)	33% (2)		17% (1)								33% (2)	50% (3)	17% (1)		6
Y6			13% (1)					25% (2)	25% (2)	13% (1)	25% (2)						13% (1)	25% (2)	38% (3)	25% (2)	8
Y7								50% (1)	50% (1)								50% (1)	50% (1)			2
Y8								17% (1)			17% (1)	50% (3)	17% (1)				17% (1)	17% (1)	67% (4)		6
Totals	1.8% 1	5.5% 3	10.9% 6	21.8% 12	10.9% 6	7.3% 4	7.3% 4	10.9% 6	9.1% 5	1.8% 1	5.5% 3	5.5% 3	1.8% 1				9.1% 5	25.5% 14	54.5% 30	10.9% 6	55

Maths	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			1	9%	9	82%	1	9%	11
MELAA					2	100%			2
Maori			7	58%	5	42%			12
NZ/European	5	17%	6	21%	13	45%	5	17%	29
Pasifika					1	100%			1
Total	5	9%	14	25%	30	55%	6	11%	55

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	3	9%	10	30%	17	52%	3	9%	33
Male	2	9%	4	18%	13	59%	3	14%	22
Total	5	9%	14	25%	30	55%	6	11%	55

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
- All teachers selected their target students in math for their teacher as inquiry to work alongside their professional growth cycle. - Professional Growth Cycle goals con-constructed with the teachers and an action plan set in place for review, observations and reflections. - Staff focus on Assessment, current assessment practices, next steps and how to form strong OTJ's. - Continued working with Bex Langton (10 hours) PLD to support learning and work started in 2022. - Applied for PLD hours to continue assessment for learning professional development (unsuccessful) - Teachers sharing examples of good teaching practice and learning in the classroom through a variety of platforms (newsletters, facebook posts, staff meetings etc.) -Dedicated time in Staff meetings to discuss Priority students and what is and isn't working. *Reflections and Inquiry part of the Professional Growth cycle. - Review of current school data picture and the impact of teacher actions on learner's achievement.	*Yellow highligh = improvement **Writing:** **Start of year data** Well Below - 13.6% Below - 27.1% At - 59.3% Above - 0% **End of year data** Well below - 12.7% - Increase of 1.1% Below - 27.3% - increase of 0.3 At - 52.7% - Decrease of 7.6% Above - 7.3% - Increase of 7.3% **Reading:** **Start of year data** Well Below - 3.4% Below - 30.5% At - 64.4% Above - 1.7% End of year data Well Below - 7.3% - Increase of 3.9% Below - 18.2% - Decrease of 12.3% At - 63.6% - Decrease of 0.8% Above - 10.9% - increase of 8.2% **Math** **Start of year data** Well Below - 3.4% Below - 30.5%	*Assessment for learning Professional development finished and not continued due to unsuccessful PLD application. *Assessment for Learning and professional conversations with colleagues allowed reflections on the way we teach and form OTJs. *Acting part time Principal appointed in the interim. New principal appointed for 2024. Two new teachers appointed in 2023. * One class had a fulltime reliever for almost two terms due to unexpected reasons. *Teachers still needing a lot of work around teacher capability, scope, and sequence.	Professional development around the refreshed curriculum Te Mataiho. Apply for PLD to help support and grow teacher pedagogy in math - Bex Langton (20 hours successfully allocated) Structured Literacy practice to inform and improving reading outcomes in years 0-3. Continue to build teacher capability and pedagogy in all curriculum areas. Design a robust and reflective

	At - 64.4% Above - 1.7% **End of year data** Well Below - 9.1% - Increase of 5.7% Below - 25.5% - Decrease 10% At - 54.5% - Decrease of 9.9% Above - 10.9% - Increase 9.2%		professional growth cycle with a teacher as inquiry alongside it. Sign up for MAC (Maori Achievement Collaborative) to help support and improve Maori succeed as Maori.

Planning for next year:

The school will continue Assessment for Learning - with Rebecca Langton. We have 20 hours. We would like to put in an application for further hours. With a goal of going more into the Learning Progression framework and the PACT tool.

Goal:

To improve academic outcomes for all akonga through future focused teaching and assessment for learning.

The school expects to see:

- Develop a curriculum that reflects the mātauranga of mana whenua
- Planning that is informed by robust assessment information
- Deepen understanding of each curriculum level and how to progress learners to each level
- Accelerated learner progress across the school.
- Moderation and consistency in Overall Teacher judgements through informed assessment practices, assessment tools and understanding of the refreshed curriculum

Giving effect to Te Tiriti o Waitangi

St Patrick's Inglewood recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi. Under the Education and Training Act 2020, a primary objective of the board of St Patrick's Inglewood is giving effect to te Tiriti o Waitangi.

In 2023:

- Worked to ensure our plans, policies and local curriculum reflect tikanga Māori, mātauranga Māori, and te ao Māori.
- Exercise Governance in a way that fulfils the intent of Te Tiriti o Waitangi
- Explore and gain an appreciation of the significance of the Treaty in today's thinking and decision making
- Continue to consult with our Māori community about the school's vision, values and curriculum in order that it reflects our commitment to the bicultural principle of the Treaty of Waitangi including Engagement with local marae… including Rumatiki Timu (Kaumātua) and other significant Māori
- Empower and equip whānau with the skills and knowledge needed to support their child in learning
- Katorika Maori development by BoT and teaching staff
- We signed up to school docs and made sure our policies reflected tikanga Māori, mātauranga Māori, and te ao Māori.
  The school Board attended the Hau Tu training
- We put in an application around Cultural competencies for 2024 for professional development.
- Registered to join MAC (Maori Achievement Collaborative).
- Provided opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.
- Funded a Kapa Haka Tutor for a one hour lesson for the whole school all year.
  Attended Kapa Haka performances through Kahui Ako.