

**ST. JOSEPH'S SCHOOL
(KAIKOURA)
BOARD OF TRUSTEES**



ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER
2022**

School Directory

Ministry Number:	3530
Principal:	Judith Ford
School Address:	30 Ludstone Road, Kaikoura
School Phone:	03 319 5725
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ST JOSEPH'S SCHOOL (KAIKOURA)

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St Joseph's School (Kaikoura)

Statement of Responsibility

For the year ended 31 December 2022

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

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal control 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 reflect the financial position and operations of the School.

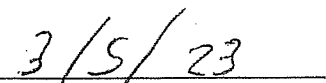
The School's 2022 financial statements are authorised for issue by the Board.



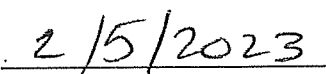
Presiding Member



Principal



Date



Date

St Joseph's School (Kaikoura)

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Terry Laugesen	Parent Representative	Elected	Feb 2022
	Presiding Member	Elected	Aug 2022
	Presiding Member	Appointed (now Proprietors Rep)	
Judith Ford	Principal	ex Officio	
Marieke Ross	Parent Representative	Elected	Sep 2025
Meegan Aikman	Parent Representative	Elected	Sep 2025
Michael Lawrie	Parent Representative	Elected	Sep 2025
	Parent Representative	Co-opted	Sep 2022
Daniel Fleming	Parent Representative	Elected	Sep 2025
Lisa Moffat	Parent Representative	Elected	Sep 2022
Michelle Ormsby	Presiding Member	Elected	Sep 2022
Maria Adams	Proprietors Representative	Appointed	
Sr Maureen Connor	Proprietors Representative	Appointed	
Sophie Lewthwaite	Staff Representative	Elected	Sep 2025
Emma Checketts	Staff Representative	Elected	Sep 2022
Moana Manawatu	Runanga Representative	Appointed	

St Joseph's School (Kaikoura)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	865,741	802,899	892,278
Locally Raised Funds	3	28,778	25,000	38,572
Use of Proprietor's Land and Buildings		92,357	92,357	92,357
Interest Income		1,585	200	359
		<u>988,461</u>	<u>920,456</u>	<u>1,023,566</u>
Expenses				
Locally Raised Funds	3	1,260	-	18,745
Learning Resources	4	722,545	715,070	759,149
Administration	5	78,410	77,350	101,291
Finance		2,039	-	1,629
Property	6	143,877	143,357	138,171
Loss on Disposal of Property, Plant and Equipment		962	-	344
		<u>949,093</u>	<u>935,777</u>	<u>1,019,329</u>
Net Surplus / (Deficit) for the year		39,368	(15,321)	4,237
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>39,368</u>	<u>(15,321)</u>	<u>4,237</u>

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

St Joseph's School (Kaikoura)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		196,318	196,318	182,572
Total comprehensive revenue and expense for the year		39,368	(15,321)	4,237
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		4,172	-	3,557
Contribution - Te Mana Tuhono		-	-	5,952
Equity at 31 December		239,858	180,997	196,318
Accumulated comprehensive revenue and expense		239,858	180,997	196,318
Equity at 31 December		239,858	180,997	196,318

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

St Joseph's School (Kaikoura)

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	180,519	120,467	115,288
Accounts Receivable	8	56,217	47,599	47,599
GST Receivable		2,506	9,354	9,354
Prepayments		7,567	11,078	11,078
Inventories	9	1,123	923	923
Investments	10	30,203	29,652	29,652
		<u>278,135</u>	<u>219,073</u>	<u>213,894</u>
Current Liabilities				
Accounts Payable	12	71,870	61,808	61,808
Revenue Received in Advance	13	2,000	-	-
Provision for Cyclical Maintenance	14	17,472	-	-
Finance Lease Liability	15	10,078	8,493	8,493
		<u>101,420</u>	<u>70,301</u>	<u>70,301</u>
Working Capital Surplus/(Deficit)		176,715	148,772	143,593
Non-current Assets				
Property, Plant and Equipment	11	84,556	63,884	80,884
		<u>84,556</u>	<u>63,884</u>	<u>80,884</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	9,000	24,074	20,574
Finance Lease Liability	15	12,413	7,585	7,585
		<u>21,413</u>	<u>31,659</u>	<u>28,159</u>
Net Assets		<u>239,858</u>	<u>180,997</u>	<u>196,318</u>
Equity		<u>239,858</u>	<u>180,997</u>	<u>196,318</u>

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

St Joseph's School (Kaikoura)

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		303,872	240,423	251,754
Locally Raised Funds		30,432	25,000	37,971
Goods and Services Tax (net)		6,848	-	(4,212)
Payments to Employees		(147,492)	(120,514)	(132,502)
Payments to Suppliers		(108,232)	(139,930)	(129,330)
Interest Received		934	200	324
Net cash from/(to) Operating Activities		86,362	5,179	24,005
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(9,009)	-	(26,878)
Purchase of Investments		(551)	-	(232)
Net cash from/(to) Investing Activities		(9,560)	-	(27,110)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,172	-	3,557
Finance Lease Payments		(15,743)	-	(15,123)
Net cash (to)/from Financing Activities		(11,571)	-	(11,566)
Net increase/(decrease) in cash and cash equivalents		65,231	5,179	(14,671)
Cash and cash equivalents at the beginning of the year	7	115,288	115,288	129,959
Cash and cash equivalents at the end of the year	7	180,519	120,467	115,288

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

St Joseph's School (Kaikoura)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

St Joseph's School (Kaikoura) (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Inventories

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

1.9. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

1.11. 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 as 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.

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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.12. Accounts Payable

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

1.13. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

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

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

1.15. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.16. Financial Instruments

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

Investments that are shares are categorised as financial assets at fair value through other comprehensive revenue and expense 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 investments' 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 the Statement of Comprehensive Revenue and Expense 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 the Statement of Comprehensive Revenue and

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 the Statement of Comprehensive Revenue and Expense.

1.17. 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.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	313,345	242,559	277,500
Teachers' Salaries Grants	552,396	560,340	614,778
	<u>865,741</u>	<u>802,899</u>	<u>892,278</u>

The School has opted in to the donations scheme for this year. Total amount received was \$15,150 (2021: \$15,750).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	24,742	25,000	36,373
Fees for Extra Curricular Activities	494	-	1,187
Trading	726	-	235
Other Revenue	<u>2,816</u>	<u>-</u>	<u>777</u>
	<u>28,778</u>	<u>25,000</u>	<u>38,572</u>
Expenses			
Extra Curricular Activities Costs	530	-	18,373
Trading	<u>730</u>	<u>-</u>	<u>372</u>
	<u>1,260</u>	<u>-</u>	<u>18,745</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>27,518</u>	<u>25,000</u>	<u>19,827</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	39,825	49,300	20,106
Equipment Repairs	170	500	241
Library Resources	875	530	468
Employee Benefits - Salaries	645,462	633,540	699,059
Staff Development	11,721	14,200	16,414
Depreciation	<u>24,492</u>	<u>17,000</u>	<u>22,861</u>
	<u>722,545</u>	<u>715,070</u>	<u>759,149</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	3,400	3,200	3,300
Board Fees	2,500	4,000	3,765
Board Expenses	4,591	3,800	1,501
Intervention Costs	-	-	37,849
Communication	3,228	3,100	2,832
Consumables	5,956	7,800	10,121
Operating Lease	2,002	16,000	1,724
Other	641	100	100
Employee Benefits - Salaries	49,195	30,950	33,529
Insurance	2,936	4,200	2,840
Service Providers, Contractors and Consultancy	<u>3,961</u>	<u>4,200</u>	<u>3,730</u>
	<u>78,410</u>	<u>77,350</u>	<u>101,291</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,360	4,000	2,788
Cyclical Maintenance Provision	5,898	3,500	3,050
Grounds	9,437	8,500	7,356
Heat, Light and Water	5,536	5,000	4,787
Rates	2,487	3,500	2,649
Repairs and Maintenance	4,186	5,000	4,936
Use of Land and Buildings	92,357	92,357	92,357
Security	1,256	3,000	2,723
Employee Benefits - Salaries	18,360	18,500	17,525
	<u>143,877</u>	<u>143,357</u>	<u>138,171</u>

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	180,519	120,467	115,288
Cash and Cash Equivalents for Statement of Cash Flows	<u>180,519</u>	<u>120,467</u>	<u>115,288</u>

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

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	346	-	-
Receivables from the Ministry of Education	7,337	-	-
Interest Receivable	696	45	45
Teacher Salaries Grant Receivable	47,838	47,554	47,554
	<u>56,217</u>	<u>47,599</u>	<u>47,599</u>
Receivables from Exchange Transactions	1,042	45	45
Receivables from Non-Exchange Transactions	55,175	47,554	47,554
	<u>56,217</u>	<u>47,599</u>	<u>47,599</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,123	923	923
	<u>1,123</u>	<u>923</u>	<u>923</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	30,203	29,652	29,652
Total Investments	<u>30,203</u>	<u>29,652</u>	<u>29,652</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	2,469	-	-	-	(419)	2,050
Furniture and Equipment	43,087	5,288	(962)	-	(5,694)	41,719
Information and Communication Technology	11,425	3,112	-	-	(3,442)	11,095
Leased Assets	16,220	20,117	-	-	(13,901)	22,436
Library Resources	7,683	609	-	-	(1,036)	7,256
Balance at 31 December 2022	80,884	29,126	(962)	-	(24,492)	84,556

The net carrying value of equipment held under a finance lease is \$22,436 (2021: \$16,220)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	53,362	(51,312)	2,050	53,362	(50,893)	2,469
Furniture and Equipment	144,904	(103,185)	41,719	142,928	(99,841)	43,087
Information and Communication Technology	67,003	(55,908)	11,095	63,891	(52,466)	11,425
Leased Assets	44,349	(21,913)	22,436	35,786	(19,566)	16,220
Library Resources	31,291	(24,035)	7,256	30,682	(22,999)	7,683
Balance at 31 December	340,909	(256,353)	84,556	326,649	(245,765)	80,884

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	5,202	6,517	6,517
Accruals	3,400	3,300	3,300
Banking Staffing Overuse	12,943	2,136	2,136
Employee Entitlements - Salaries	48,352	48,040	48,040
Employee Entitlements - Leave Accrual	1,973	1,815	1,815
	71,870	61,808	61,808
Payables for Exchange Transactions	71,870	61,808	61,808
	71,870	61,808	61,808

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	2,000	-	-
	2,000	-	-

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	20,574	20,574	17,524
Increase to the Provision During the Year	4,028	3,500	3,050
Other Adjustments	1,870	-	-
Provision at the End of the Year	26,472	24,074	20,574
Cyclical Maintenance - Current	17,472	-	-
Cyclical Maintenance - Non current	9,000	24,074	20,574
	26,472	24,074	20,574

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	11,546	9,408	9,408
Later than One Year and no Later than Five Years	13,098	8,313	8,313
Future Finance Charges	(2,153)	(1,643)	(1,643)
	<u>22,491</u>	<u>16,078</u>	<u>16,078</u>
Represented by:			
Finance lease liability - Current	10,078	8,493	8,493
Finance lease liability - Non current	12,413	7,585	7,585
	<u>22,491</u>	<u>16,078</u>	<u>16,078</u>

16. Related Party Transactions

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

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

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

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principal.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,500	3,765
<i>Leadership Team</i>		
Remuneration	224,536	219,367
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>227,036</u>	<u>223,132</u>

There are nine members of the Board excluding the Principal. The Board had held seven scheduled full meetings 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

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	110-120
Benefits and Other Emoluments	0 - 0	0-5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 -110	-	-
	-	-

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

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

(Capital commitments in relation to Ministry projects at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	180,519	120,467	115,288
Receivables	56,217	47,599	47,599
Investments - Term Deposits	30,203	29,652	29,652
Total Financial assets measured at amortised cost	266,939	197,718	192,539

Financial liabilities measured at amortised cost

	2022	2022	2021
	71,870	61,808	61,808
Payables	22,491	16,078	16,078
Finance Leases	94,361	77,886	77,886
Total Financial liabilities measured at amortised Cost			

22. Events After Balance Date

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

23. Comparatives

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

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF ST JOSEPH'S SCHOOL (KAIKOURA)'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of St Joseph's School (Kaikoura) (the School). The Auditor-General has appointed me, John Hooper, using the staff and resources of John Hooper & Co, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2022, the statements of comprehensive revenue and expense, changes in net assets / equity and 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 3 May 2023. This is the date at which our opinion is expressed.

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

Basis of 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 of Trustees

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for other information. The other information obtained at the date of our report is the list of board of trustee members, Kiwisport report and the analysis of variance report.

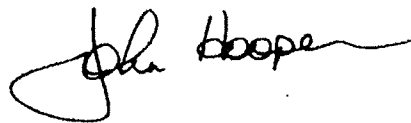
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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



JOHN HOOPER

John Hooper & Co

On behalf of the Auditor-General

Nelson, New Zealand

Analysis of Variance of Targets 2022

Improvement Plan for Learning:			
School Strategic Learning Goal Our curriculum supports our students and staff to learn, grow and achieve success in our local environment.	School Annual Learning Target <i>Where do we want to be at the end of 2022?</i> To raise student achievement in numeracy.		
Baseline data and Target (Dept. or Syndicate etc) <i>What measurable outcome do we want to achieve at the end of 2022?</i> 20% of students will achieve above the expected standard in mathematics and progress of the 8 students achieving below the expected level will be accelerated.			
Key Improvement Strategies <i>What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing</i> Assess students using a variety of tools, identify trends and gaps in students' learning. Source good quality Professional Development for teachers. Review curriculum teaching in mathematics.			
When	What	Who	Indicators of Progress <i>What will we see that has changed in learner/teacher/leader behaviours? When?</i>
Term 1	Test students using I Kan, JAM, GLOSS, identify gaps and plan accordingly.	Teaching staff	Positive attitude around the teaching and learning of mathematics. Accelerated progress in testing results.
Term 2, 3	Review the teaching of mathematics at St Joseph's School. Create a plan for improvement and implement over the remainder of the year. Whanau hui to support parents to support their child's learning in mathematics.	Teaching staff	Class timetables will reflect the importance of mathematics. Teachers will share good practice in staff meetings.
Term 4	Test students using I Kan, JAM, GLOSS	Teaching staff	
Monitoring <i>How are we going? Where are the gaps? What needs to change?</i>			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
We had a Maths Whanau Hui in term 2. 2 teachers participated in Just In Time Maths PD	10 students or 10% achieved above the expected level in maths. This is an increase on 2021 data but still not at the 2020 level.	The challenges of covid meant that attendance has been an issue over terms 1-3, students have been unwell	JIT maths PD will be shared with all staff, maths curriculum teaching will be reviewed to ensure consistency across the school. The new maths

<p>this year, this involved a number of zoom sessions along with modelling sessions at school. Both teachers said this was excellent PD and implemented changes in their teaching practice over the year.</p>	<p>more and for longer than usual, this has had an impact on their learning.</p> <p>Teachers involved in PD worked well, it would have been great to have all staff participate in this PD but it was only able to be offered to 2 teachers.</p>	<p>curriculum will mean we need to make changes/adaptations to our programmes of work. As this is still in draft we are not sure what these changes will need to be yet.</p>
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Planning for next year:

The 2 teachers who did the JIT maths PD will share their learning with the rest of the staff.

Maths						
Counts	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022
Well above		0	0	0	0	0
Above		1	15	6	5	10
At		58	55	60	72	89
Below		9	5	17	7	8
Well below		0	0	0	0	0
Total At or above	59 out of 68	70 out of 75	66 out of 83	78 out of 85	94 out of 102	100 out of 105
Percentage At or above	87%	93%	80%	92%	92%	95%

Update materials

Improvement Plan for Learning:			
School Strategic Learning Goal Our curriculum supports our students and staff to learn, grow and achieve success in our local environment.		School Annual Learning Target <i>Where do we want to be at the end of 2022?</i> To raise student achievement in writing.	
Baseline data and Target (Dept. or Syndicate etc) <i>What measurable outcome does this Dept. want to achieve at the end of 2022?</i> 20% of students will be achieving above the expected level in writing and accelerated progress for 13 boys who are achieving below the expected level.			
Key Improvement Strategies <i>What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing</i>			
When	What	Who	Indicators of Progress <i>What will we see that has changed in learner/teacher/leader behaviours? When?</i>
Term 1-4	Share school expectations in writing, ensure senior classes have 2 writing sessions per day - quick write and a structured writing lesson. Review teaching in writing, create and implement an improvement plan	Literacy lead Principal DP	Engagement in writing, particularly with boys. Focus on explicit teaching of writing skills.

	Assess students using e-asttle writing and moderate as a school. Investigate ways to engage boys in writing across the school.																																																										
Monitoring How are we going? Where are the gaps? What needs to change?																																																											
Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																																																								
After the mid-year data was reviewed we made timetabling changes and adaptations to the length of time we teach writing. BoT discussions on writing were held. More student agency was provided for learners. Staff continued to work with Jacqui Clayton from Evaluation Associates. Whole school moderation of samples to ensure consistency across the school.	<p>We made it close to our target with 15% of students achieving above the expected level. Teachers were open to adapting their timetables to ensure students had plenty of time to practise writing. Teachers were motivated by the gains students were making. Overall, motivation and engagement in writing improved in the second half of this year.</p> <table><tr><th>Writing Counts</th><th>Mid 2020</th><th>End 2020</th><th>Mid 2021</th><th>End 2021</th><th>Mid 2022</th><th>End 2022</th></tr><tr><td>Well above</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Above</td><td>6</td><td>17</td><td>11</td><td>13</td><td>14</td><td>16</td></tr><tr><td>At</td><td>31</td><td>45</td><td>30</td><td>35</td><td>48</td><td>36</td></tr><tr><td>Below</td><td>11</td><td>11</td><td>20</td><td>15</td><td>18</td><td>14</td></tr><tr><td>Well below</td><td>0</td><td>0</td><td>0</td><td>0</td><td>2</td><td>1</td></tr><tr><td>Total At or above</td><td>37</td><td>62</td><td>41</td><td>48</td><td>62</td><td>54</td></tr><tr><td>Percentage At or above</td><td>84%</td><td>84%</td><td>76%</td><td>81%</td><td>80%</td><td>85%</td></tr></table>	Writing Counts	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022	Well above	0	0	0	0	0	0	Above	6	17	11	13	14	16	At	31	45	30	35	48	36	Below	11	11	20	15	18	14	Well below	0	0	0	0	2	1	Total At or above	37	62	41	48	62	54	Percentage At or above	84%	84%	76%	81%	80%	85%	<p>The challenges of covid meant that attendance has been an issue over terms 1-3, students have been unwell more and for longer than usual, this has had an impact on their learning.</p> <p>Strategies that worked well were changing our learning timetables, writing happened in the first session each morning. Also, giving students the opportunity to write for pleasure - free writing.</p>	<p>Next year we will continue to expect teachers to teach writing in the first session and to give students the opportunity for free writing. Student agency to have choice over their writing topics will also continue, while also motivating students to explore a variety of genres. We will continue to work with Jacqui Clayton to improve outcomes for our students in writing.</p>
Writing Counts	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022																																																					
Well above	0	0	0	0	0	0																																																					
Above	6	17	11	13	14	16																																																					
At	31	45	30	35	48	36																																																					
Below	11	11	20	15	18	14																																																					
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Total At or above	37	62	41	48	62	54																																																					
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Work with Jacqui Clayton to improve outcomes for students in writing. Student agency																																																											

Improvement Plan for	
School Strategic Learning Goal Our curriculum supports our students and staff to learn, grow and achieve success in our local environment.	School Annual Learning Target <i>Where do we want to be at the end of 2022?</i> Reduce students below or well below in reading
Baseline data and Target (Dept. or Syndicate etc) <i>What measurable outcome does this Dept. want to achieve at the end of 2022?</i>	

Accelerated progress for the student well below the expected level and the 14 students currently achieving below the expected level in reading.			
Key Improvement Strategies <i>What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing</i>			
When	What	Who	Indicators of Progress <i>What will we see that has changed in learner/teacher/leader behaviours? When?</i>
Term 1	<p>Investigate programmes to support students with dyslexic tendencies.</p> <p>Use Toe-by-Toe programme to support students achieving below the expected level in reading.</p> <p>Termly running records for students at risk or below the expected level to monitor progress.</p>	<p>Literacy lead teacher</p> <p>DP</p> <p>Principal</p>	<p>A variety of programmes used to teach reading that reflects the needs of the students in each class.</p> <p>Students will read for pleasure by choice.</p>
Term 2	<p>Whanau hui to support parents to support their child at home with literacy.</p> <p>Termly running records for students at risk or below the expected level to monitor progress.</p>	<p>Literacy lead teacher</p> <p>DP</p> <p>Principal</p>	
Term 3	<p>Investigate professional development opportunities in structured literacy programmes.</p> <p>Termly running records for students at risk or below the expected level to monitor progress.</p>	<p>Literacy lead teacher</p> <p>DP</p> <p>Principal</p>	
Monitoring <i>How are we going? Where are the gaps? What needs to change?</i>			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Our new entrant teacher undertook the BSLA training, now both teachers in our junior school have BSLA training. 2 teachers undertook dyslexia training with the RTLB.	Record details of the outcomes you have achieved in relation to the target you set. Provide numbers and percentages where appropriate (eg, of students or cohorts of students that are now achieving at expected levels). You may also like to consider recording outcomes	<p>The challenges of covid meant that attendance has been an issue over terms 1-3, students have been unwell more and for longer than usual, this has had an impact on their learning.</p> <p>This is particularly the case for students below in reading, with only 4 of the students having 90% attendance or</p>	Two students will be participating in a spelling programme written by the toe-by-toe people. We will look at buying motivating resources for the group of boys who are below the expected level - all have a shared interest in farming/hunting/fishing. Continue to provide TA support for

We held a whanau hui for literacy learning in term 3.

such as the reaction/response of teachers and/or students to the specific actions taken (were there changes in attitude, motivation or engagement.
The student who was well below in reading is now below.

Reading Counts	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022
Well above	0	0	0	0	0	0
Above	24	35	24	35	27	35
At risk	31	44	50	48	50	62
Below	10	11	9	13	14	13
Well below	1	1	1	1	1	0
Total At or above	55 out of 67	63 out of 74	74 out of 84	71 out of 85	87 out of 102	92 out of 105
Percentage At or above	84%	84%	88%	84%	85%	88%

above. 5 students in this group have been absent for 20% of the year.

The toe-by-toe programme had a positive impact on the progress these students made, for those below the expected level it wasn't enough to accelerate their progress to be at the expected level however. 2 students struggled with motivation and were removed from the programme because of this.

the students/teachers.
We are aiming to have students participate in the reading recovery programme next year, dependent on funding.

Planning for next year:

Reading recovery
TA support for students below the expected level

ST JOSEPH'S SCHOOL

TE WHARE KURA O HATO HOHEPA

30 Ludstone Road, Kaikoura 7300. Phone (03) 319 5725 email office@stjkaikoura.school.nz

Principal: Judith Ford



14 March 2023

To whom it may concern:

During 2022, the school received total Kiwisport funding of \$1483.13. This was spent on:

- Korfball Programme for students
- Rugby Balls, Play Balls, Hula Hoops, Relay Batons, Tennis Balls
- Partial payment of Swimming Lessons

Thank you to Kiwisport for their continued support to get more kids more active more often.

Kind Regards

Judith Ford
Principal

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, St Joseph's School, Kaikoura takes a number of steps, including:</p> <ul style="list-style-type: none"> • Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. • Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining equipment and machinery to ensure they are safe to use. • Ensuring that the workplace is clean and well-maintained. • Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>St Joseph's School, Kaikoura's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises St Joseph's School, Kaikoura's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p><u>All employees have equal opportunities for advancement.</u></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p>

	<p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are somewhat isolated. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p>

	We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.
How are you recognising the employment requirements of women?	<p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offering flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of persons with disabilities?	We currently have no persons employed with disabilities.

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?	✓ For the Principal	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	