

Annual Report

St Mary's School
For the year ended 31 December 2022

Prepared by PKF Doyle and Associates The Accountants Ltd

Annual Report

St Mary's School For the year ended 31 December 2022

Legal Name of Entity

St Mary's School

Ministry Number: 2454

Principal:

Jacqui Luxton

School Address:

30 London Street, Wanganui

School Postal Address:

30 London Street, Wanganui

School Phone:

06-343-1227

School Email:

school@stmarys.co.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/Expries
Ari Houshangi	Presiding Member	Elected	2025
Jacqui Luxton	Principal ex Officio		
Michael Norton	Parent Rep	Elected	2023
Brenton Knight	Parent Rep	Elected	2023
Mark Kennedy	Parent Rep	Elected	2025
Amy Fairhurst	Parent Rep	Elected	2025
Heather Loveridge	Staff Rep	Elected	2025
Marianne Vine	Parent Rep	Proprietors Rep	2022
Patricia Stewart	Parent Rep	Proprietors Rep	
Val Southcombe	Parent Rep	Proprietors Rep	
Darryl Daignault	Parent Rep	Proprietors Rep	
Helena Anderson	Parent Rep	Proprietors Rep	

Accountant/Service Provider

PKF Doyle & Associates The Accountants Ltd, 32 Taupo Quay, Whanganui

ST MARYS SCHOOL

Annual Report - For the year ended 31 December 2022

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Statement of Responsibility

St Mary's School 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 financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Ari Houshangi

Full Name of Presiding Member

A Houshangi

Signature of Presiding Member

31/05/2023

Date:

Jacqui Luxton

Full Name of Principal

JL

Signature of Principal

31/05/2023

Date:

Statement of Comprehensive Revenue and Expenses

St Mary's School
For the year ended 31 December 2022

	NOTES	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Revenue				
Government Grants	2	1,740,625	1,702,926	1,671,036
Locally Raised Funds	3	41,779	74,010	58,864
Use of Land and Buildings Integrated		142,000	142,000	142,000
Interest Earned				
Interest		3,350	2,000	270
Total Interest Earned		3,350	2,000	270
Total Revenue		1,927,754	1,920,936	1,872,171
Expenses				
Locally Raised Funds	3	46,717	40,100	32,966
Learning Resources	4	1,401,873	1,419,983	1,393,971
Administration	5	143,375	142,881	138,390
Finance		1,076	900	859
Property	6	250,156	247,692	258,330
Loss on Disposal of Asset		227	-	1,681
Total Expenses		1,843,424	1,851,556	1,826,197
Net Surplus/(Deficit) for the Year		84,330	69,380	45,973
Total Comprehensive Revenue and Expenses for the Year		84,330	69,380	45,973

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

Statement of changes in Net Assets/Equity

St Mary's School

For the year ended 31 December 2022

	NOTES	2022 ACTUALS	2022 BUDGET (UNAUDITED)	2021 ACTUALS
Equity				
Balance at 1 January		394,469	394,469	326,889
Total comprehensive revenue and expenses for year		84,330	69,380	45,973
Capital Contribution from the Ministry of Education Contribution - Furniture & Equipment Grant		9,873	10,000	21,607
Adjustment to Accumulated surplus(deficit) from adoption of PBEIFRS 9		-	-	-
Equity 31 December		488,672	473,849	394,469

	NOTES	2022 ACTUALS	2022 BUDGET (UNAUDITED)	2021 ACTUALS
Retained Earnings				
Accumulated Comprehensive revenue and Expense		488,672	473,849	394,469
Reserves		-	-	-
Equity at 31 December		488,672	473,849	394,469

Statement of Financial Position

St Mary's School

For the year ended 31 December 2022

	NOTES	2022 ACTUALS	2022 BUDGET (UNAUDITED)	2021 ACTUALS
Financial Position				
Current Assets				
Cash and Cash Equivalents	7	555,366	541,781	453,163
Accounts Receivable	8	88,178	86,000	93,347
Prepayments		4,655	4,900	5,140
GST		4,338	4,500	4,594
Funds Receivable for Capital Works Projects		-	-	-
Total Current Assets		652,537	637,181	556,244
Current Liabilities				
Goods and Services Tax		-	-	-
Accounts Payable	10	121,989	119,500	126,728
Revenue Received in Advance	11	4,187	5,000	9,681
Provision for Cyclical Maintenance	12	18,604	18,000	18,608
Finance Lease Liability - Current Portion	13	6,468	5,244	6,097
Total Current Liabilities		151,248	147,744	161,114
Working Capital Surplus or (Deficit)		501,289	489,437	395,130
Non-Current Assets				
Property, Plant and Equipment	9	88,962	79,952	94,469
Total Non-Current Assets		88,962	79,952	94,469
Non-Current Liabilities				
Provision for Cyclical Maintenance		94,842	94,046	86,234
Finance Lease Liability	13	6,737	1,494	8,896
Total Non-Current Liabilities		101,579	95,540	95,130
Net Assets		488,672	473,849	394,469
	NOTES	2022 ACTUALS	2022 BUDGET (UNAUDITED)	2021 ACTUALS
Equity				
Equity		488,672	473,849	394,469
Total Equity		488,672	473,849	394,469

Statement of Cash Flows

St Mary's School
For the year ended 31 December 2022

	NOTES	2022 ACTUALS	2022 BUDGET (UNAUDITED)	2021 ACTUALS
Cash Flow				
Cash Flows from Operating Activities				
Government Grants	2	636,483	592,318	512,480
Locally Raised Funds	3	36,286	81,357	51,286
Goods and Services Tax (net)		256	100	2,321
Payments to Employees		(391,958)	(375,031)	(319,057)
Payments to Suppliers		(162,497)	(194,762)	(172,066)
Cyclical Maintenance Payments in the Year	12	-	-	-
Interest Paid		(1,076)	(900)	(1)
Interest Received		3,350	2,000	270
Total Cash Flows from Operating Activities		120,844	105,082	75,233
Cash Flows from Investing Activities				
Purchase of PPE (and intangibles)		(27,135)	(14,062)	(9,268)
Sale of PPE (and intangibles)		398	-	1,030
Total Cash Flows from Investing Activities		(26,737)	(14,062)	(8,238)
Cash Flows from Financing Activities				
Furniture and Equipment Grants		9,873	10,000	8,403
Finance Lease Payments		(1,788)	(12,402)	(2,427)
Loans Received		-	-	-
Repayment of Loans		-	-	-
Total Cash Flows from Financing Activities		8,085	(2,402)	5,976
Net increase/(decrease) in cash and cash equivalents		102,192	88,618	72,971
Cash Balances				
Cash and cash equivalents at the beginning of the year		(453,163)	(453,163)	(380,192)
Cash and cash equivalents at end of period		555,366	541,781	453,163
Total Cash Balances		102,203	88,618	72,971

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 grants and expenses have been excluded. The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Notes to the Financial Statements

St Mary's School

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

St. Mary's School (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 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 dollar.

Specific Accounting Policies

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

Critical Accounting Estimates and Assumptions

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

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

Cyclical maintenance

A School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 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. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

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 X. Future operating lease commitments are disclosed in note 3 1 b.

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.

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) Use of and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense this is offset by a non-cash grant from the Proprietor.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

i) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

j) Intangible Assets

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.

k) 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 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 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.

l) 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.

Income Tax

St Mary's School is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlement

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 entitlement 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from school fees 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.

o) Funds held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expenses.

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

p) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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 to 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.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

r) 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.

s) 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.

t) Budget Figures

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

u) 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.

Notes to the Financial Statements

St Mary's School For the year ended 31 December 2022

Notes to the Performance Report

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
2. Government Grants			
Government Grants - Ministry of Education	503,027	431,091	458,450
Teachers' Salaries Grants	1,104,141	1,200,000	1,152,190
Other MoE Grants	133,456	71,835	60,397
Total 2. Government Grants	1,740,625	1,702,926	1,671,036

The School has opted in to the donations scheme for this year. Total amount received was \$35,850.

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

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
3. Locally Raised Funds			
Revenue			
Activities	19,992	15,100	23,312
Fundraising	7,005	4,500	22,059
Other Revenue	14,783	54,410	13,493
Total Revenue	41,779	74,010	58,864
Expenses			
Activities	45,238	38,900	25,779
Fundraising (Costs of Raising Funds)	1,479	1,200	7,187
Total Expenses	46,717	40,100	32,966
Surplus/(Deficit) for the year Locally raised funds	(4,938)	33,910	25,898
	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL

4. Learning Resources			
Cirricular	27,981	35,263	35,662
Library Resources	11,041	12,000	11,102
Employee Benefits - Salaries	1,330,841	1,340,000	1,321,994
Depreciation	32,010	32,720	25,213
Total 4. Learning Resources	1,401,873	1,419,983	1,393,971

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
5. Administration			
Audit Fees	5,499	4,000	5,475
Board of Trustee Fees	3,770	7,000	3,790
Board of Trustee Expenses	1,431	1,500	325
Communication	3,283	2,000	2,496
Consumable	1,999	3,000	2,013
Operating Lease	172	2,500	1,818
Other	22,396	23,570	20,331
Employee Benefits - Salaries	98,770	96,111	101,886
Insurance	6,055	3,200	256
Total 5. Administration	143,375	142,881	138,390

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
6. Property			
Caretaking and Cleaning Consumables	15,077	13,500	13,402
Cyclical Maintenance Provision	8,604	10,000	8,608
Grounds	2,588	2,000	1,901
Heat, Light and Water	10,373	10,000	8,424
Rates	2,804	3,000	2,919
Repairs and Maintenance	10,940	16,000	23,635
Use of Land and Buildings	142,000	142,000	142,000
Security	1,368	2,000	764
Employee Benefits - Salaries	56,402	49,192	56,677
Total 6. Property	250,156	247,692	258,330

St Mary's School holds a Westpac Business Mastercard facility with a limit of \$5,000.

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
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7. Cash and Cash Equivalents

Bank Current Accounts	216,218	220,500	116,164
Bank Call Account	339,147	321,281	337,000
Cash and cash equivalents for Statement of Cash Flows	555,365	541,781	453,164

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
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8. Accounts Receivable

Receivables

Teacher Salaries Grant Receivable	88,178	86,000	93,347
Total Receivables	88,178	86,000	93,347

Exchange and Non-Exchange Transactions

Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	88,178	86,000	93,347
Total Exchange and Non-Exchange Transactions	88,178	86,000	93,347

9. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	29,851	3,826		(7,220)	26,458
Information and Communication Technology	36,366	18,135		(17,710)	36,793
Text Books	5,646			(195)	5,450
Leased Assets	13,808	5,174	(627)	(5,785)	12,571
Library Resources	8,798			(1,100)	7,697
Balance at 31 December 2022	94,469	27,135	(627)	(32,010)	88,969

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Furniture and Equipment	105,594	(79,136)	26,458	105,238	(75,386)	29,852

Information and Communication Technology	97,209	(60,416)	36,793	82,827	(46,460)	36,367
Textbooks	6,442	(992)	5,450	6,442	(797)	5,645
Leased Assets	38,668	(26,097)	12,571	35,374	(21,566)	13,808
Library Resources	44,318	(36,621)	7,697	44,317	(35,521)	8,796
Balance at 31 December 2022	292,231	(203,262)	88,969	274,198	(179,730)	94,469

The net carrying value of equipment held under a finance lease is \$11,813 (2021:\$10,851).

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
10. Accounts Payable			
Payables			
Operating Creditors	7,553	4,500	3,616
Employee Entitlements - Salaries	88,178	87,000	93,347
Employee Entitlements - Leave Accrual	26,258	28,000	29,765
Total Payables	121,989	119,500	126,728
Exchange and Non-Exchange Transactions			
Payables for Exchange Transactions	121,989	119,500	126,728
Payables for Non-Exchange Transactions	-	-	-
Total Exchange and Non-Exchange Transactions	121,989	119,500	126,728

The carrying value of payables approximates their fair value.

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
11. Revenue Received in Advance			
Fees Received in Advance	4,187	5,000	9,681
Total 11. Revenue Received in Advance	4,187	5,000	9,681

12. Provision for Cyclical Maintenance

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Cyclical Maintenance			
Provision at the Start of the Year	104,842	113,446	96,233
Increase to the Provision During the Year	8,600	8,600	8,609
Use of the Provision During the Year	-	(10,000)	-

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Other Adjustments	-	-	-
Provision at the End of the Year	113,442	112,046	104,842
Current and Term Cyclical Maintenance			
Cyclical Maintenance - Current	18,604	18,000	18,608
Cyclical Maintenance - Non current	94,842	94,046	86,234
Total Current and Term Cyclical Maintenance	113,446	112,046	104,842

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year property plan.

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

13. Finance Lease Liability

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

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Finance Lease Liability			
No Later than One Year	6,468	5,244	6,097
Later than One Year and no Later than Five Years	6,737	1,494	8,896
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
Total Finance Lease Liability	13,205	6,738	14,993

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Represented by			
Finance Lease Liability - Current	6,468	5,244	6,097
Finance lease liability - Non Current	6,737	1,494	8,896
Total Represented by	13,205	6,738	14,993

14. Related Party Transactions

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

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

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

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

15. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,770	3,790
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	514,982	524,296
Full-time equivalent members	5	5
Total key management personnel remuneration		528,086
Total full-time equivalent personnel	5.12	5.12

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

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	130-145	130-145
Benefits and Other Emoluments	8-9	8-9

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	1.0	0.00

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

16. 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	\$0	\$0
Number of People	0	0

17. 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 school boards of trustees, 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.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

18. Commitments

(a) Capital Commitments

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

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

19. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

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

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Financial Instruments Breakdown			
Cash and Cash Equivalents	555,366	541,781	453,163
Receivables	88,178	86,000	93,347
Total Financial assets measured at amortised cost	643,544	627,781	546,510

	2022 ACTUAL	2022 BUDGET (UNAUDITED)	2021 ACTUAL
Financial liabilities Measured at Amortised Cost			
Payables	121,989	119,500	126,728
Finance Leases	13,205	6,738	14,993
Total Financial liabilities Measured at Amortised Cost	135,194	126,238	141,721

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST MARY'S SCHOOL - WANGANUI FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of St Mary's School Wanganui (the School). The Auditor-General has appointed me, Cameron 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 of 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the school:

- present fairly, in all material respects:
 - its financial position as of 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Depreciation Schedule

St Mary's School

For the year ended 31 December 2022

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Furniture & Equipment							
Air conditioner - Library	3,920	1,960	-	-	392	2,352	1,568
Air Conditioner Unit - Room 9	2,752	1,904	-	-	275	1,124	1,629
Aluminium Marquee HD 50mm	1,927	161	-	-	161	1,927	-
Benches	54	22	-	-	5	38	16
Benches	108	43	-	-	11	76	32
Blinds	641	523	-	-	64	182	459
Blinds	4,665	3,771	-	-	467	1,361	3,305
Blinds for Library	1,798	1,424	-	-	180	554	1,244
Blinds for Rms 8,9,10 & 11	3,523	2,789	-	-	352	1,086	2,437
Boardroom Table & Chairs (6)	770	340	-	-	77	507	263
Cabinet	120	48	-	-	12	84	36
Cabinet Wooden	120	48	-	-	12	84	36
Chairs - Hall (20)	690	-	-	-	-	690	-
Chairs - Upholsered (6)	83	33	-	-	8	58	25
Chairs - Upholstered (8)	110	44	-	-	11	77	33
Chairs 1 Room JLC, 10 & 11 x 3	921	729	-	-	92	284	637
CO2 Monitors & Air Purifier	2,455	-	2,455	-	246	246	2,210
Curtains & Blinds	2,950	1,647	-	-	295	1,598	1,352
Dish Washer	1,784	1,234	-	-	178	728	1,055
Display Cabinet	500	-	-	-	-	500	-
DP Table, File Drawer & Chair	635	344	-	-	64	355	281
Drinking Fountain Supply & Install	1,542	-	-	-	-	1,542	-
Drinking Fountains Supply & Install	3,790	-	-	-	-	3,790	-
Equipment Cleaning	120	48	-	-	12	84	36
Filtered Chilled Water Unit	2,599	399	-	-	260	2,460	139
Forms Wooden (4)	54	22	-	-	5	38	16
Furniture - Trolleys (4)	2,562	-	-	-	-	2,562	-
Garden Project	14,634	1,756	-	-	1,463	14,342	292
Guillotine	199	80	-	-	20	139	60
Guillotine	72	29	-	-	7	50	22
Guillotine	36	14	-	-	4	25	11
Guillotine (3)	149	60	-	-	15	104	45
Kitset Shelters x 2	3,202	2,482	-	-	320	1,041	2,161
Knight Chairs x 3	1,917	1,326	-	-	192	783	1,134
Lawnmower	3,470	-	-	-	-	-	-

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Library Shelving	1,660	401	-	-	166	1,425	235
Library Shelving	2,392	597	-	-	239	2,034	358
Magnetic Whiteboard	470	-	-	-	-	470	-
Music Stands (2)	47	-	-	-	-	47	-
New Sign	520	316	-	-	52	256	264
Office & Staffroom Furniture	2,537	-	-	-	-	2,537	-
Office Chairs x 3	741	673	-	-	74	142	599
Ottomans (10)	1,026	187	-	-	103	941	85
PA System	1,304	-	-	-	-	1,304	-
Parking Bay	5,783	-	-	-	-	5,783	-
Penrite Whiteboard	660	374	-	-	66	352	308
Racks (2)	90	36	-	-	9	63	27
Racks Cycle (1)	80	32	-	-	8	56	24
Roller Blinds Room 11	810	493	-	-	81	398	412
Shade Sail (Courtyard)	3,962	207	-	-	207	3,962	-
Shade Sail (Library)	2,349	441	-	-	235	2,143	206
Shelves Wooden Units	105	42	-	-	11	74	32
Shure SV100 (4)	240	-	-	-	-	240	-
Single Desks x 3 & Jellybean Table x 1	935	577	-	-	94	452	483
Stools x 9	1,371	-	1,371	-	23	23	1,348
Sunshade	3,250	-	-	-	-	3,250	-
Table	75	30	-	-	8	53	23
Tables	5,111	-	-	-	-	5,111	-
Tables (3)	212	85	-	-	21	148	64
Team Flip Table x 3	1,701	992	-	-	170	879	822
Tote Tray Tables & Trays (5)	2,210	-	-	-	-	2,210	-
Units Wooden Shelf	150	60	-	-	15	105	45
Vinyl (Corridor)	2,615	261	-	-	261	2,615	-
Visitor Chairs x 12	1,067	622	-	-	107	551	516
Workshop Tilt Door	718	148	-	-	72	642	76
Total Furniture & Equipment	109,064	29,852	3,826	-	7,220	79,136	26,458

Information & Communication Technology

Acer Chromebook x 21	7,668	-	7,668	-	1,757	1,757	5,911
Apple iPad x 19	8,668	-	8,668	-	1,986	1,986	6,681
Cookie Pads 500mm (10)	620	-	-	-	-	620	-
Epson Projector	1,075	-	-	-	-	-	-
Epson Short Throw Projector	1,402	-	-	-	-	1,402	-
Epson UST Projector	529	-	-	-	-	529	-
Hikvision NVR Cameras x 6	7,218	5,413	-	-	1,804	3,609	3,609

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
HP Chromebooks (32)	10,346	-	-	-	-	10,346	-
HP Chromebooks x 8	2,343	-	-	-	-	2,343	-
iPad 7th gen & Covers x 45	23,449	13,679	-	-	5,862	15,633	7,816
iPad 7th Grn x 19	835	-	835	-	191	191	643
iPads x 10 & Surfaces x 2	2,680	-	-	-	-	-	-
Konka 49" TV	521	-	-	-	-	521	-
Konka 49" TV	521	-	-	-	-	521	-
Lenovo 100e Chromebooks x 10	3,180	1,855	-	-	795	2,120	1,060
LG 55" TV	965	-	965	-	161	161	804
LG 55" UHD TV	936	390	-	-	234	780	156
Osmo Classroom Kits x 10	5,854	1,220	-	-	1,220	5,854	-
PC & Monitor	1,974	-	-	-	-	1,974	-
QNAP NAS Router	3,175	198	-	-	198	3,175	-
TCL 55" TV	800	683	-	-	200	317	483
Te Mana Tuhono Assets	13,205	12,930	-	-	3,301	3,576	9,628
Website	3,000	-	-	-	-	3,000	-
Total Information & Communication Technology	100,963	36,368	18,135	-	17,711	60,416	36,793
Leased Assets							
Acer Aspire Spin 5 - Lease	1,197	474	-	-	299	1,022	175
Fuji Xerox Photocopier Lease	9,672	5,642	-	-	2,418	6,448	3,224
HP Elite x 2 1013 - Leased	1,859	1,046	-	-	465	1,278	581
HP Elite x 2 1013 G3 Lease	1,881	627	-	627	-	-	-
HP Elitebook x 360 - Jacqui	1,488	-	1,488	-	248	248	1,240
iPads (10) & HP Chromebooks (25) Leased	13,790	-	-	-	-	13,790	-
Laptop - LEN TP - Cath	1,220	-	1,220	-	254	254	966
Laptop - Len TP T14 - Amanda	1,200	1,150	-	-	300	350	850
Laptop - Len TP T14 - Dallas	1,170	1,024	-	-	292	439	731
Laptop - Len TP T14 - Nicola	1,200	1,150	-	-	300	350	850
Lenovo NB TP - Tash	1,269	-	1,269	-	132	132	1,137
Lenovo Thinkpad - Ian	1,198	-	1,198	-	225	225	973
ThinkPad T495 - Chris	1,135	899	-	-	284	520	615
ThinkPad T495 - Heather	1,135	899	-	-	284	520	615
ThinkPad T495 - Therese	1,135	899	-	-	284	520	615
Total Leased Assets	40,549	13,808	5,174	627	5,785	26,097	12,571

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Library							
Books 2001	921	55	-	-	7	873	48
Books 2002	1,876	145	-	-	18	1,749	127
Books 2003	910	72	-	-	9	847	63
Books 2004	1,534	139	-	-	17	1,413	121
Books 2005	1,552	160	-	-	20	1,412	140
Books 2006	1,140	122	-	-	15	1,034	106
Books 2007	5,800	563	-	-	70	5,308	492
Books 2008	11,519	1,333	-	-	167	10,352	1,167
Books 2009	1,228	167	-	-	21	1,082	146
Books 2010	3,096	503	-	-	63	2,656	440
Books 2012	1,249	312	-	-	39	976	273
Books 2012	2,753	646	-	-	81	2,188	565
Books 2012	544	134	-	-	17	427	117
Books 2012	1,549	421	-	-	53	1,180	369
Books 2013	694	197	-	-	25	521	173
Books 2014	3,840	1,332	-	-	167	2,674	1,166
Books 2015	724	321	-	-	40	443	281
Books 2016	535	271	-	-	34	297	237
Books 2017	1,544	896	-	-	112	760	784
Library Books - 2021	503	471	-	-	59	90	412
Library Books 2018	808	535	-	-	67	339	468
Total Library	44,318	8,796	-	-	1,100	36,621	7,697
Text Books							
Books 2017	6,442	5,645	-	-	195	992	5,450
Total Text Books	6,442	5,645	-	-	195	992	5,450
Total	301,337	94,470	27,136	627	32,010	203,262	88,969

KIWISPORT

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022, St Mary's School received total Kiwisport funding of \$3,589.34 (excluding GST). The funding was spent on outside providers delivering the following

Basic Ball Skills

Growing Young Leaders-Sport Wanganui

Swimming (Water Safety for Yr 0 to 3)

Swimming sessions for Years 5-8

Professional Development for staff

Ripper Rugby

Intermediate Team Building

Fitness Programme

Sport Stacking

Box Fit

Badminton

Dance

Volleyball Manawatu

All students participated in some or all of these activities.



Jacqui Luxton

Principal

Analysis of Variance 2022

End of year Assessment Data

Relevant Background Information						
	2020	%	2021	%	2022	%
ORS: Ongoing Resource Scheme	1	< 1%	2	< 1%	2	< 1%
ICS: In Class Support	2	< 2%	1	< 1%	2	< 1%
Interventions: Early Intervention, Resource Teacher of Learning and Behaviour interventions, Learning Support Interventions, Interim Response Funding , Counselling	-	-	22	9%	36	14%
ESOL: English as a second language learners	8	3%	6	2%	6	2%
Diagnosed Complex Needs: Foetal Alcohol, Global Learning Delay, ODD, ADHD, ASD, Speech language difficulties, Hearing, High Anxiety, Sensory needs, High health needs	17	8%	38	16%	47	19%
Barriers: Stand downs, Trauma, Family separations, Family deaths, Impact of drugs and alcohol, Lack of food, Transport difficulties, Overcrowded Housing	29	13%	55	23%	74	30%
Transfers: Students coming to us because of learning and/or behaviour issues, disengaged in education, often these children have been at 3 plus schools in their short time at school.	19	9%	53	22%	61	25%
Attendance: Students with significant low attendance	16	7%	31	13%	25	10%

Note: some children feature in more than One box.

Analysis:

We continue to track our students who have barriers that impact on their learning. It is no surprise that since tracking these numbers we can see these numbers escalating. New Zealand has gone through 3 very difficult years and the numbers of students living with challenges is very worrying.

The numbers demonstrate a very clear reality that many of our families are struggling. We can also add into this the reality that students are less engaged in the classroom and we are seeing an increase in behaviours that disrupt learning and teaching. Again a trend that is concerning me.

You will also see a large increase in transfer students. Some of these are people moving into Whanganui but often it is made up of students that are not thriving, for a multitude of reasons who come to a new school seeking a positive change. These children often come well below or are ESOL children and take time to catch up with their peers. Often a change of school can be a positive circuit breaker.

Teacher Aide support remains a vital aspect of our learning and behaviour support programme. However, Teacher Aide support is never enough. This is something I hope will be addressed by our Government.

All staff are working to expand their capability, knowledge and confidence around Tikanga Māori and Te Reo Māori. I am excited to see the long term impact this will have on achievement for all. There is such a positive vibe from staff, students and parents.

Now to our assessment data! I am so proud of the hard work of both staff and students. Our data is showing positive gains which is pleasing.

Our professional development, our Targeted Teaching Programme and Accelerated Learning Opportunities are starting to have the impact I was hoping for. Our challenge is to keep our foot on the maths pedal while moving into ALL, Accelerated learning in literacy. We have also seen the introduction of the PaCT Tool. This has been great for teachers who have, over the year, used it with Mathematics and Writing. Reading will be in the Pact Tool in 2023.

We are seeing gains in both results but also teacher confidence. The PaCT Tool uses signposts for students based on the learning progressions. This has been so useful for staff to plan and teach in a consistent and confident way.

We continue to move towards culturally responsive practice and embedding our Zealand Histories Curriculum. In 2023 we see the role out of the Curriculum refresh which will build on our already rich curriculum.

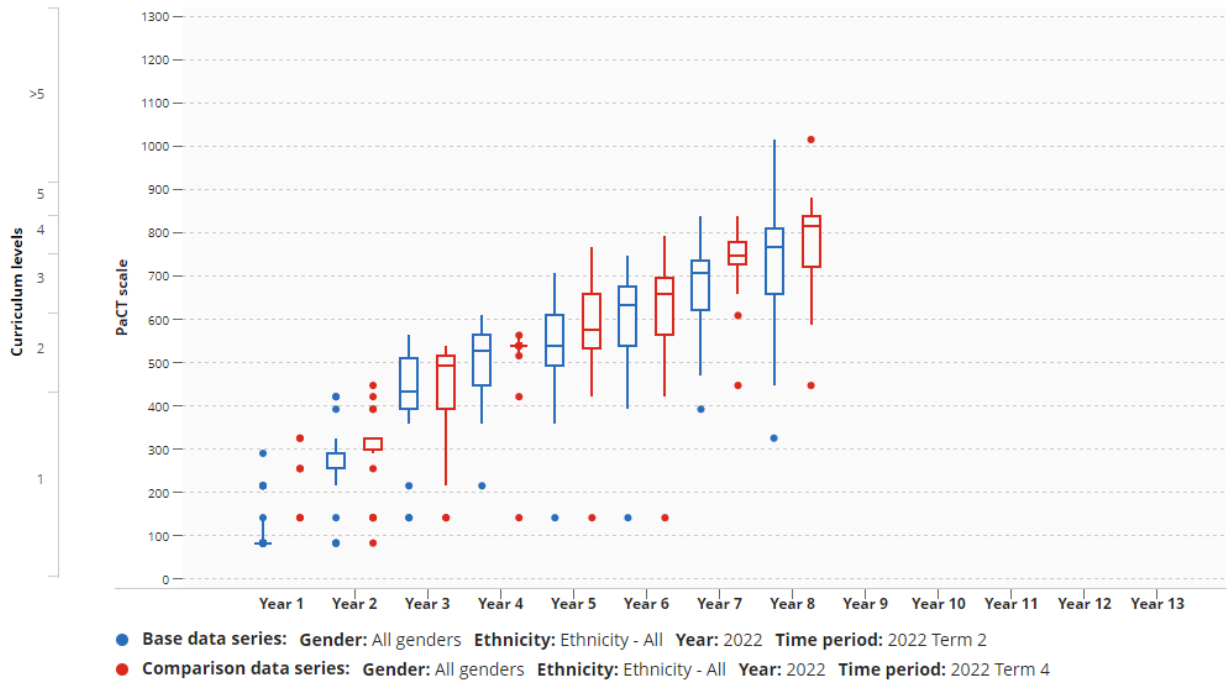
Reading					
Below Mid Year 2022			Below End Year 2022		
64 Māori	7	11%	73 Māori	7	9%
13 Pasifika	1	7%	13 Pasifika	1	7%
16 Asian	6	37%	16 Asian	5	31%
123 NZ European/ Pakeha/Other	10	8%	133 NZ European/ Pakeha/Other	13	9%
216 Total Students	24	11%	235 Total Students	26	11%

Reading					
Well Below End Year 2021			Well Below End Year 2022		
64 Māori	10	15%	73 Māori	7	9%
13 Pasifika	2	15%	13 Pasifika	0	-
16 Asian	3	18%	16 Asian	2	13%
123 NZ European/ Pakeha/Other	16	13%	133 NZ European/ Pakeha/Other	14	10%
216 Total Students	31	14%	235 Total Students	23	10%

Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

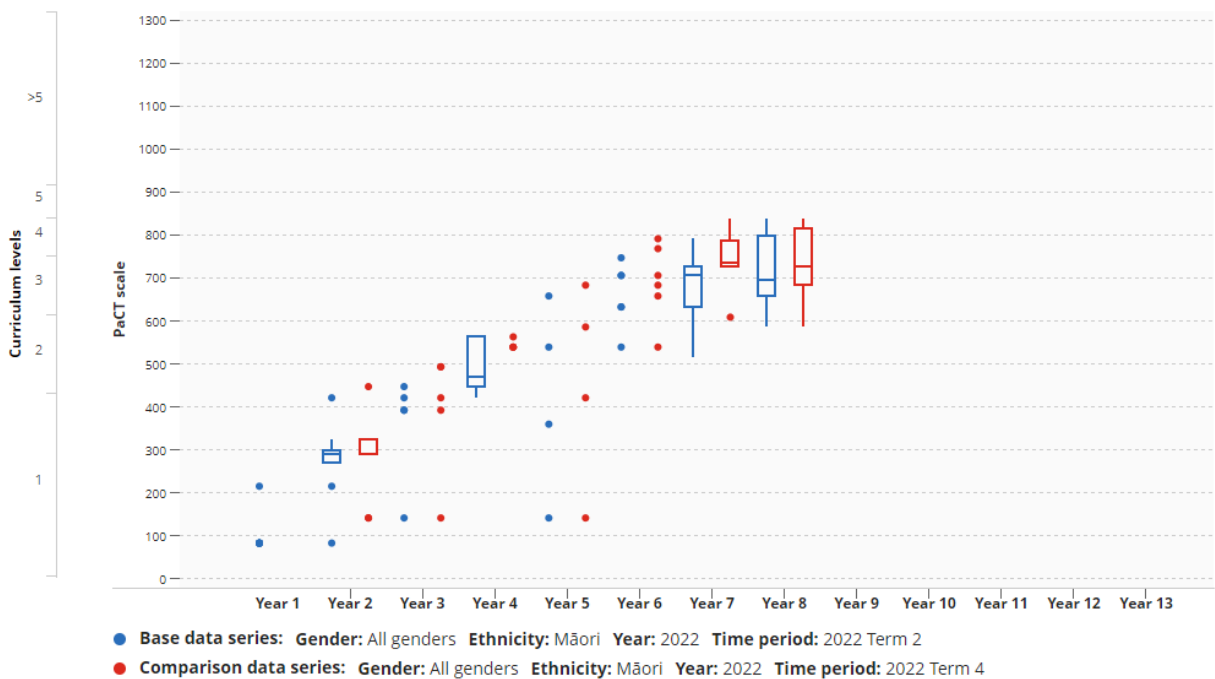
Gender: All genders Ethnicity: Ethnicity - All Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

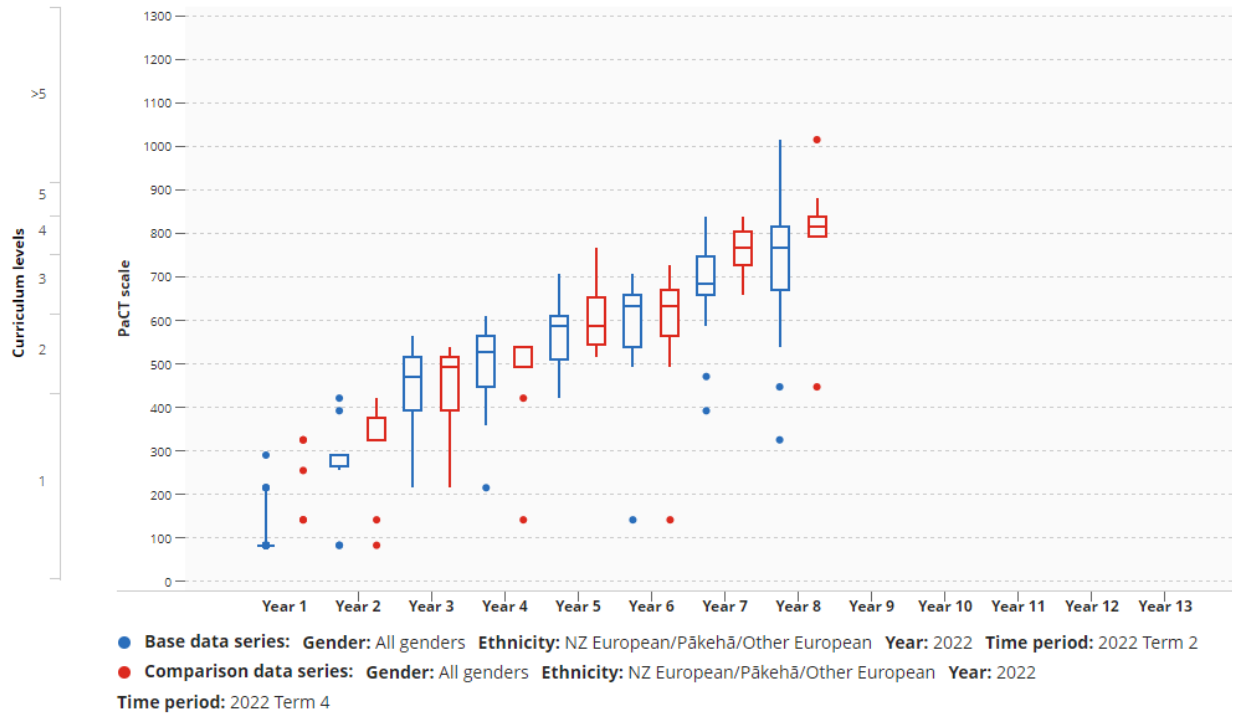
Gender: All genders Ethnicity: Māori Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

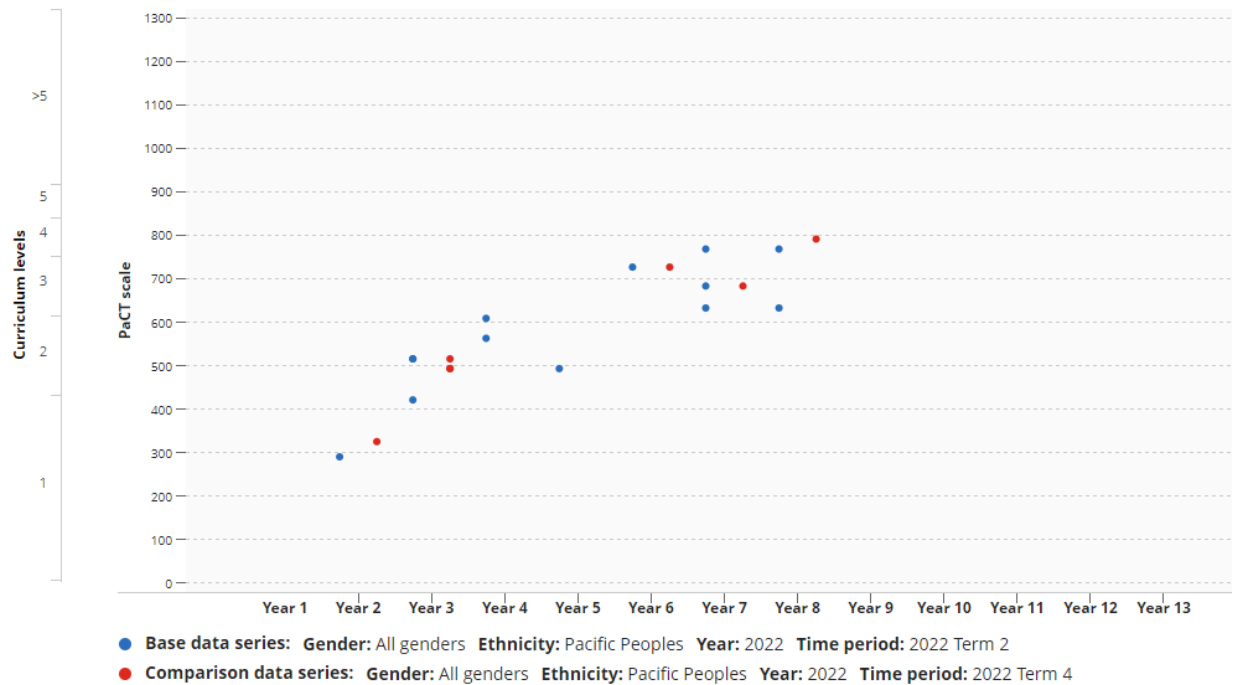
Gender: All genders Ethnicity: NZ European/Pākehā/Other European Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

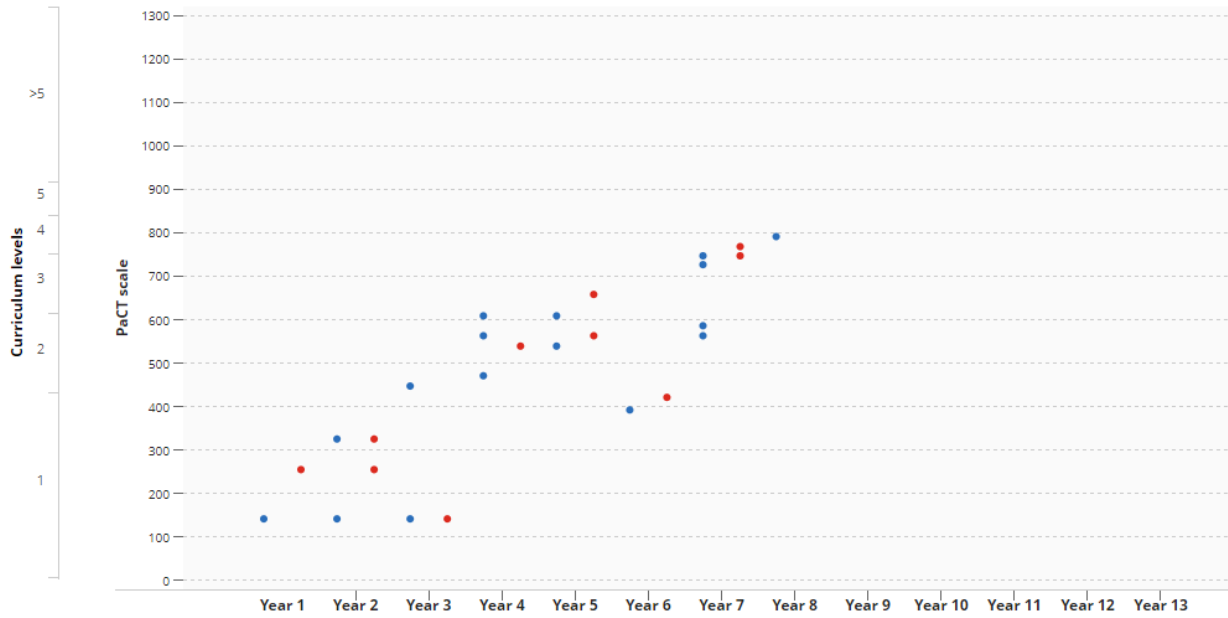
Gender: All genders Ethnicity: Pacific Peoples Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

Gender: All genders Ethnicity: Asian Year: 2022 Time Period: 2022 Term 2



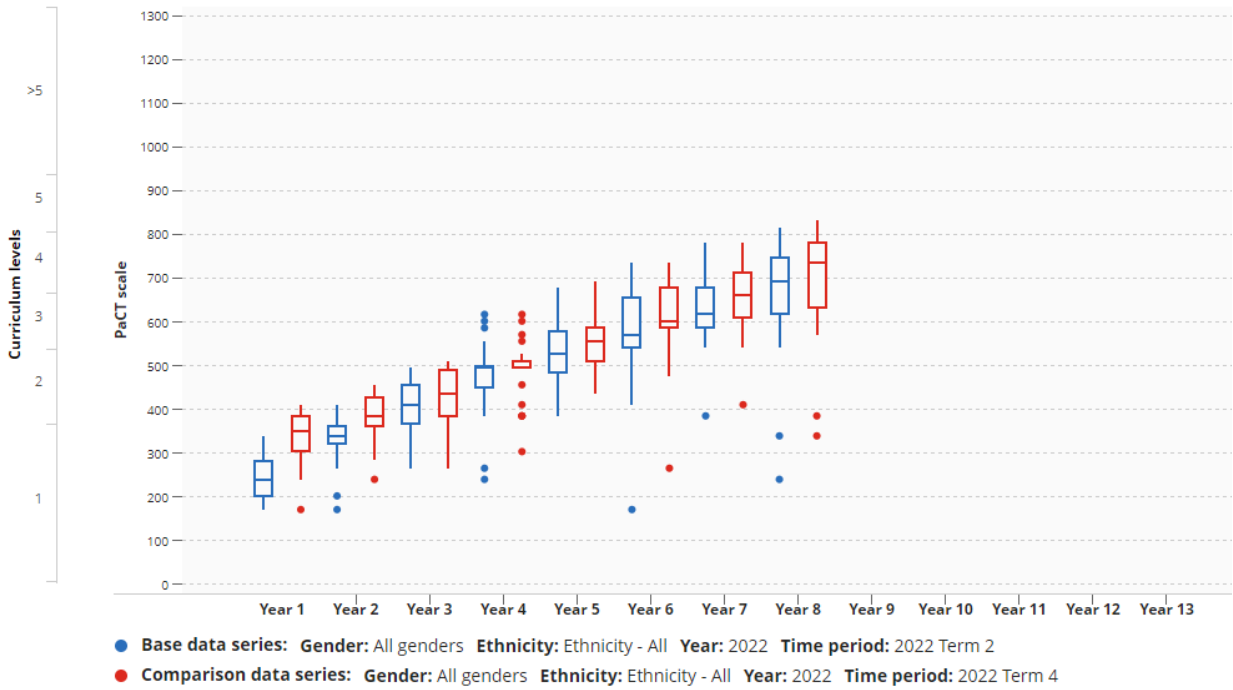
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● Comparison data series: Gender: All genders Ethnicity: Asian Year: 2022 Time period: 2022 Term 4

Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

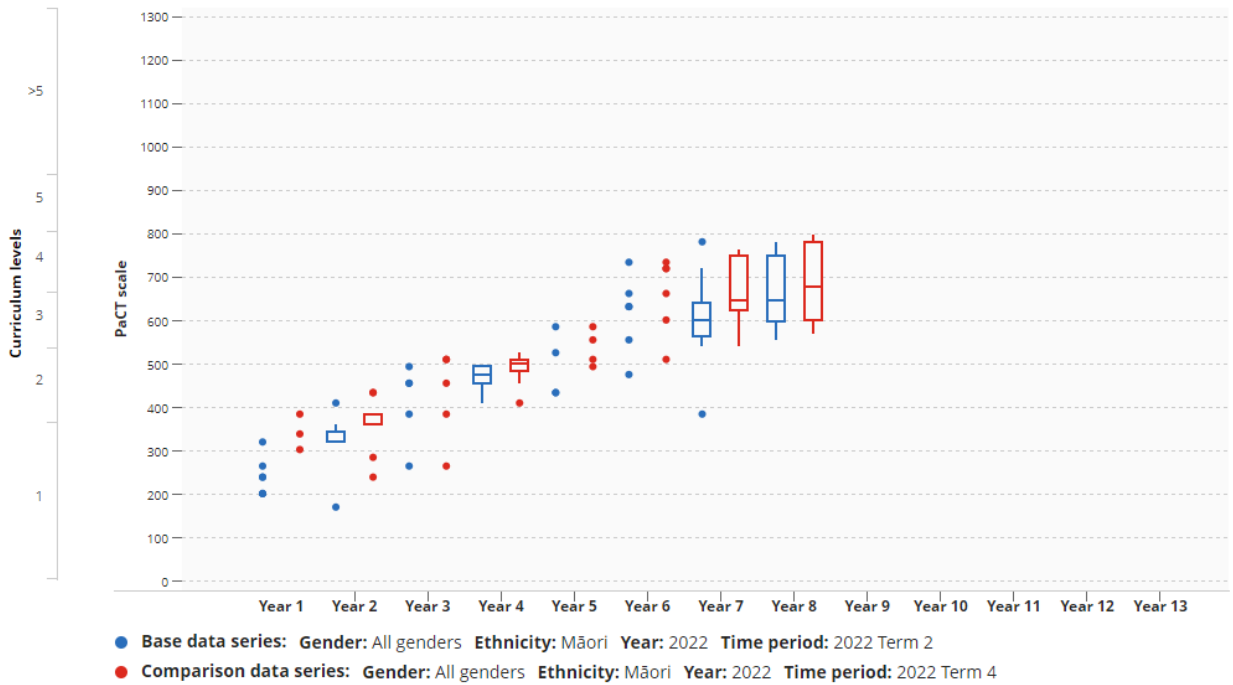
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

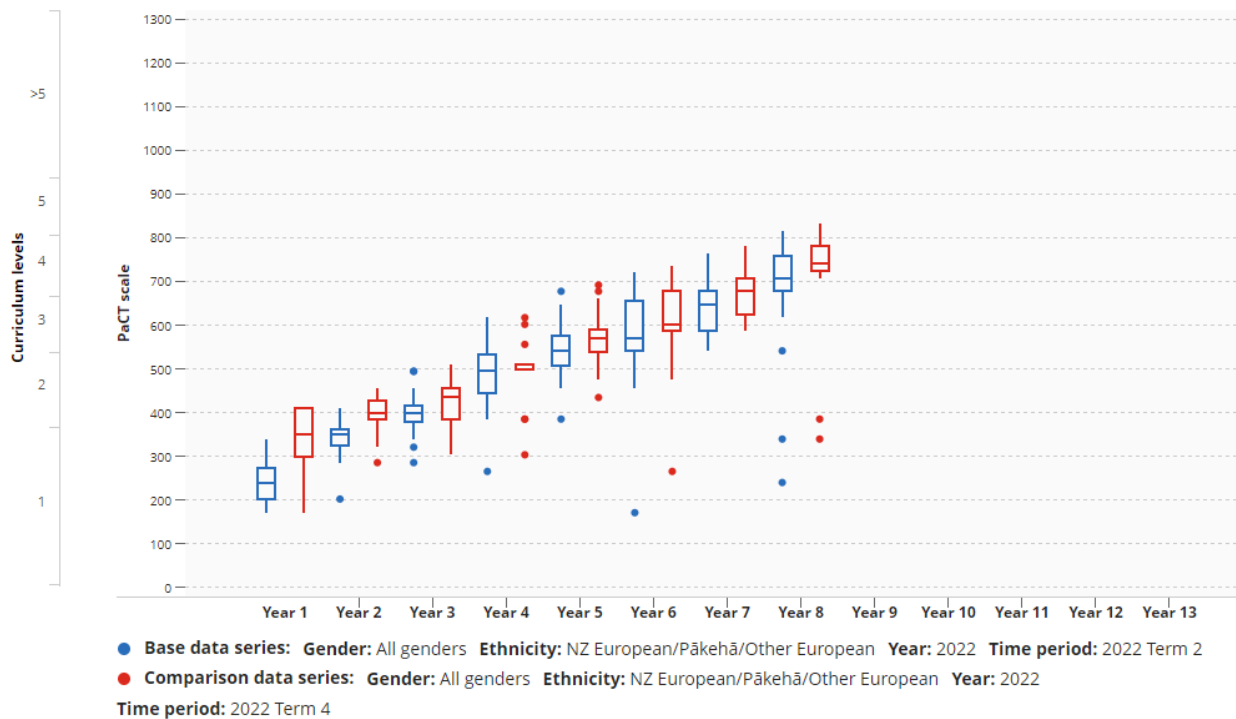
Gender: All genders Ethnicity: Māori Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

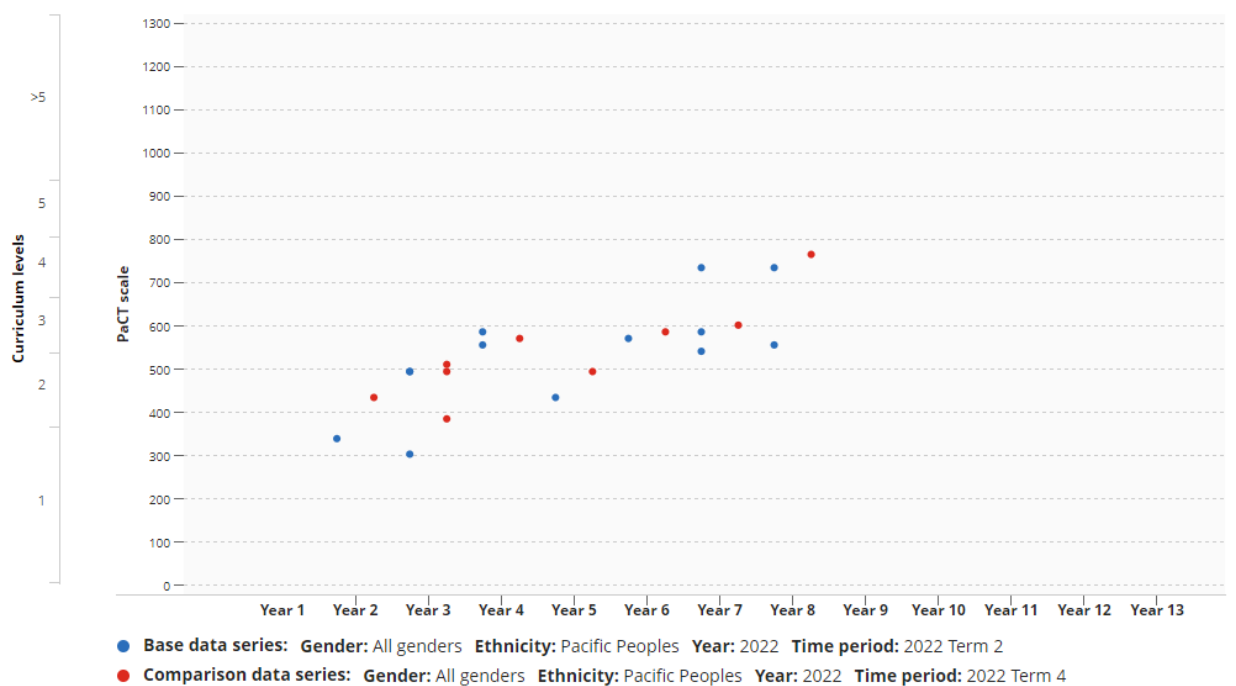
Gender: All genders Ethnicity: NZ European/Pākehā/Other European Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

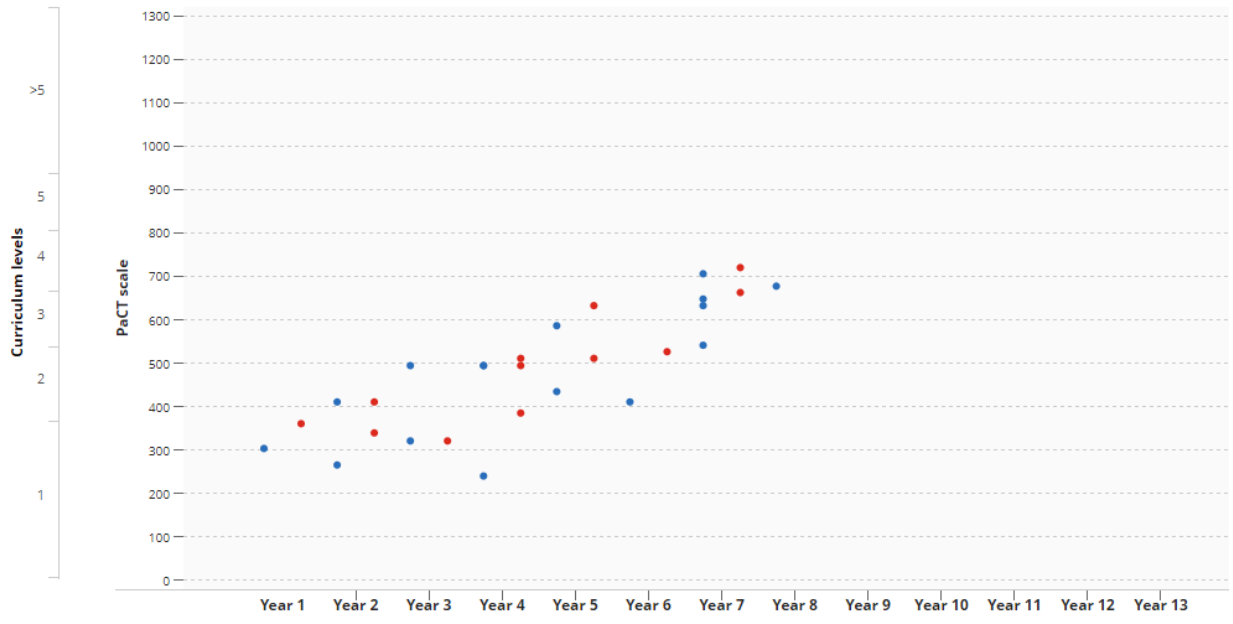
Gender: All genders Ethnicity: Pacific Peoples Year: 2022 Time Period: 2022 Term 2



Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

Gender: All genders Ethnicity: Asian Year: 2022 Time Period: 2022 Term 2



● Base data series: Gender: All genders Ethnicity: Asian Year: 2022 Time period: 2022 Term 2
● Comparison data series: Gender: All genders Ethnicity: Asian Year: 2022 Time period: 2022 Term 4

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?	<i>We follow policy and we have a Personnel section in our Board Report. We do the Professional development through the Catholic Education Board called Diversity and Aroha. We are currently working with Staff and Board Learning the Aotearoa New Zealand Histories.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We have an Induction Programme centred on our Special Character code of conduct. Staff are currently completing Diversify and Aroha through the Catholic Education Board</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We follow policy.</i>
How are you recognising, <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? 	<i>Our School is currently involved in the Takitini Kahui Ako. All staff have completed Level One Te Reo. Some staff are moving to extend their learning and will be completing Level 2 and 3 in Te Reo</i>
How have you enhanced the abilities of individual employees?	<i>Professional Development is a high priority in our school</i>
How are you recognising the employment requirements of women?	<i>We ensure that employment and personnel practices are fair and free of any bias.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We adapt the role where possible to allow for the changing needs of the individual.</i>

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?	Yes	

Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	