



PKF Doyles
Chartered Accountants

Annual Report

St Mary's School
For the year ended 31 December 2023

Prepared by PKF Doyles Chartered Accountants Limited



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St Mary's School Annual Financial Statements - For the year ended 31 December 2023

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Annual Financial Statements

St Mary's School For the year ended 31 December 2023

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/Expires
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
Patricia Stewart	Parent Rep	Proprietors Rep	
Val Southcombe	Parent Rep	Proprietors Rep	
Darryl Daignault	Parent Rep	Proprietors Rep	
Helena Anderson	Parent Rep	Proprietors Rep	
Jessika Anderson	Parent Rep	Elected	2026/2027
Samantha Hannah	Parent Rep	Elected	2026/2027



Accountant/Service Provider

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



Statement of Responsibility

St Mary's School For the year ended 31 December 2023

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

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

Ari Houshangi

Full Name of Presiding Member

A Houshangi

Signature of Presiding Member

Date: 31 May 2024

Jacqui Luxton

Full Name of Principal

JL

Signature of Principal

Date: 31 May 2024



Statement of Comprehensive Revenue and Expenses

St Mary's School

For the year ended 31 December 2023

	NOTES	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
Revenue				
Government Grants	2	2,010,694	1,892,179	1,740,625
Locally Raised Funds	3	68,912	31,600	41,779
Use of Proprietor's Land and Buildings		208,500	208,500	142,000
Interest		15,442	10,000	3,350
Gain on Sale of Property, Plant and Equipment		269	-	-
Total Revenue		2,303,816	2,142,279	1,927,754
Expense				
Locally Raised Funds		118,647	45,300	46,717
Learning Resources	4	1,629,968	1,662,203	1,401,873
Administration	5	137,354	153,330	143,375
Interest		941	1,000	1,076
Property	6	356,680	342,920	250,156
Loss on Disposal of Property, Plant and Equipment		175	-	227
Total Expense		2,243,765	2,204,753	1,843,424
Net Surplus/(Deficit) for the Year		60,052	(62,474)	84,330
Total Comprehensive Revenue and Expense for the Year		60,052	(62,474)	84,330

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 2023

	NOTES	2023 ACTUALS	2023 BUDGET (UNAUDITED)	2022 ACTUALS
Equity				
Equity at 1 January		488,672	488,672	394,469
Total comprehensive revenue and expense for year		95,087	(62,474)	84,330
Contribution from/(Distribution to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		46,833	-	9,873
Equity at 31 December		630,592	426,198	488,672

	NOTES	2023 ACTUALS	2023 BUDGET (UNAUDITED)	2022 ACTUALS
Retained Earnings				
Accumulated Comprehensive revenue and Expense		630,592	426,198	488,672
Reserves		-	-	-
Equity at 31 December		630,592	426,198	488,672



Statement of Financial Position

St Mary's School

As at 31 December 2023

	NOTES	2023 ACTUALS	2023 BUDGET (UNAUDITED)	2022 ACTUALS
Financial Position				
Current Assets				
Cash and Cash Equivalents	7	695,691	516,255	555,366
Accounts Receivable	8	104,905	95,000	88,178
GST Receivable		7,528	5,500	4,338
Prepayments		6,315	6,000	4,655
Funds Receivable for Capital Works Projects		-	-	-
Total Current Assets		814,439	622,755	652,537
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	10	127,138	125,000	121,989
Revenue Received in Advance	11	4,538	4,500	4,187
Provision for Cyclical Maintenance	12	78,591	80,258	18,604
Finance Lease Liability - Current Portion	13	5,713	4,175	6,468
Total Current Liabilities		215,980	213,933	151,248
Working Capital Surplus or (Deficit)		598,459	408,822	501,289
Non-Current Assets				
Property, Plant and Equipment	9	72,713	56,176	88,962
Total Non-Current Assets		72,713	56,176	88,962
Non-Current Liabilities				
Provision for Cyclical Maintenance	12	38,446	28,035	94,842
Finance Lease Liability	13	2,136	765	6,737
Total Non-Current Liabilities		40,582	28,800	101,579
Net Assets		630,590	436,198	488,672
	NOTES	2023 ACTUALS	2023 BUDGET (UNAUDITED)	2022 ACTUALS
Equity				
Equity		630,590	436,198	488,672
Total Equity		630,590	436,198	488,672



Statement of Cash Flows

St Mary's School For the year ended 31 December 2023

	NOTES	2023 ACTUALS	2023 BUDGET (UNAUDITED)	2022 ACTUALS
Cash Flow				
Cash Flows from Operating Activities				
Government Grants		714,066	592,179	636,483
Locally Raised Funds		67,912	27,100	36,286
Goods and Services Tax (net)		(3,453)	(4,180)	256
Payments to Employees		(417,394)	(420,653)	(391,958)
Payments to Suppliers		(263,704)	(203,063)	(162,497)
Cyclical Maintenance Payments in the Year		-	(10,000)	-
Interest Paid		(928)	(1,000)	(1,076)
Interest Received		15,442	10,000	3,350
Net cash from/(to) Operating Activities		111,941	(9,617)	120,844
Cash Flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		850	-	398
Purchase of Property Plant & Equipment (and Intangibles)		(15,862)	(15,000)	(27,135)
Net cash from/(to) Investing Activities		(15,012)	(15,000)	(26,737)
Cash Flows from Financing Activities				
Furniture and Equipment Grants		46,833	-	9,873
Contributions from/(Distributions to) Ministry of Education		-	-	-
Finance Lease Payments		(3,437)	(4,494)	(1,788)
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Other Parties		-	-	-
Net cash from/(to) Financing Activities		43,396	(4,494)	8,085
Net increase/(decrease) in cash and cash equivalents		140,325	(29,111)	102,192
Cash Balances				
Cash and cash equivalents at the beginning of the year		(555,366)	(555,366)	(453,163)
Cash and cash equivalents at end of period		695,691	516,255	555,366
Net increase/(decrease) in cash and cash equivalents		140,325	(39,111)	102,203

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, the use of land and buildings grants and expense and other notional items 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 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 9.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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

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 2023

Notes to the Performance Report

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
2. Government Grants			
Government Grants - Ministry of Education	712,043	592,179	636,483
Teachers' Salaries Grants	1,298,651	1,300,000	1,104,141
Total Government Grants	2,010,694	1,892,179	1,740,625

The School has opted in to the donations scheme for this year. Total amount received was \$36,835.

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

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
3. Locally Raised Funds			
Revenue			
Activities	34,344	19,100	19,992
Fundraising	18,717	500	7,005
Other Revenue	15,850	12,000	14,783
Total Revenue	68,912	31,600	41,779
Expenses			
Activities	103,119	45,100	45,238
Fundraising (Costs of Raising Funds)	15,528	200	1,479
Total Expenses	118,647	45,300	46,717
Surplus/(Deficit) for the year Locally raised funds	(49,736)	(13,700)	(4,938)

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
4. Learning Resources			
Cirricular	32,453	46,263	27,981
Library Resources	14,825	12,000	11,041
Employee Benefits - Salaries	1,551,335	1,572,403	1,330,841
Depreciation	31,355	31,537	32,010
Total Learning Resources	1,629,968	1,662,203	1,401,873

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
5. Administration			
Audit Fees	5,663	4,000	5,499
Board Fees	3,550	7,000	3,770
Board Expenses	1,464	1,500	1,431
Communication	1,777	2,000	3,283
Consumable	4,018	3,500	1,999
Operating Lease	1,059	1,500	172
Other	23,900	26,750	22,396
Employee Benefits - Salaries	92,246	103,580	98,770
Insurance	3,678	3,500	6,055
Total Administration	137,354	153,330	143,375

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
6. Property			
Caretaking and Cleaning Consumables	14,486	14,000	15,077
Cyclical Maintenance Provision	38,626	10,000	8,604
Grounds	455	2,000	2,588
Heat, Light and Water	9,997	10,000	10,373
Rates	3,230	3,500	2,804
Repairs and Maintenance	13,327	16,000	10,940
Use of Land and Buildings	208,500	208,500	142,000
Security	3,394	3,000	1,368
Employee Benefits - Salaries	64,665	75,920	56,402
Total Property	356,680	342,920	250,156

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

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
7. Cash and Cash Equivalents			
Bank Current Accounts	347,508	290,540	216,218
Bank Call Account	348,184	225,715	339,147
Cash and cash equivalents for Statement of Cash Flows	695,692	516,255	555,365



	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
8. Accounts Receivable			
Receivables			
Operating Debtors	3,725	-	-
Teacher Salaries Grant Receivable	101,180	95,000	88,178
Total Receivables	104,905	95,000	88,178
Exchange and Non-Exchange Transactions			
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	104,905	95,000	88,178
Total Exchange and Non-Exchange Transactions	104,905	95,000	88,178

9. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	26,458	2,131	0	(5,402)	23,188
Information and Communication Technology	36,793	12,294	0	(19,041)	30,046
Text Books	5,450	0	0	(195)	5,255
Leased Assets	12,571	1,436	(755)	(5,755)	7,497
Library Resources	7,697	0	0	(962)	6,735
Balance at 31 December 2023	88,969	15,861	(755)	(31,355)	72,721

The net carrying value of equipment held under a finance lease is \$11,813 (2022:\$11,813).

Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	107,726	(84,538)	23,188	105,594	(79,136)	26,458
Information and Communication Technology	109,503	(79,457)	30,046	97,209	(60,416)	36,793
Textbooks	6,442	(1,188)	5,255	6,442	(992)	5,450



Leased Assets	37,048	(29,551)	7,497	38,668	(26,097)	12,571
Library Resources	44,318	(37,583)	6,735	44,318	(36,621)	7,697
Balance at 31 December 2023	305,037	(232,317)	72,721	292,231	(203,262)	88,969

2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
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10. Accounts Payable

Payables

Operating Creditors	3,595	2,000	7,553
Employee Entitlements - Salaries	101,180	95,000	88,178
Employee Entitlements - Leave Accrual	22,363	28,000	26,258
Total Payables	127,138	125,000	121,989

Exchange and Non-Exchange Transactions

Payables for Exchange Transactions	127,138	125,000	121,989
Payables for Non-Exchange Transactions	-	-	-
Total Exchange and Non-Exchange Transactions	127,138	125,000	121,989

The carrying value of payables approximates their fair value.

2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
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11. Revenue Received in Advance

Fees Received in Advance	4,538	4,500	4,187
Total Revenue Received in Advance	4,538	4,500	4,187



	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
12. Provision for Cyclical Maintenance			
Cyclical Maintenance			
Provision at the Start of the Year	113,446	117,035	104,842
Increase to the Provision During the Year	3,591	1,258	8,600
Use of the Provision During the Year	-	(10,000)	-
Other Adjustments	-	-	-
Provision at the End of the Year	117,037	108,293	113,442
Current and Term Cyclical Maintenance			
Cyclical Maintenance - Current	78,591	80,258	18,604
Cyclical Maintenance - Non current	38,446	28,035	94,842
Total Current and Term Cyclical Maintenance	117,037	108,293	113,446

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

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:

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
Finance Lease Liability			
No Later than One Year	5,713	4,175	6,468
Later than One Year and no Later than Five Years	2,136	765	6,737
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
Total Finance Lease Liability	7,849	4,940	13,205
Represented by			
Finance Lease Liability - Current	5,713	4,175	6,468
Finance lease liability - Non Current	2,136	765	6,737
Total Represented by	7,849	4,940	13,205

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,550	3,770
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	539,237	514,982
Full-time equivalent members	5	5
Total key management personnel remuneration	539,237	514,982
Total full-time equivalent personnel	5.12	5.12

There are 12 members of the Board excluding the Principal. The Board has held seven full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits		
Salary and Other Payments	140-150	130-145
Benefits and Other Emoluments	4-5	3-4

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	2.00	1.00
110-120	1.00	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:

	2023 Actual	2022 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 2023. Contingent liabilities and assets at 31 December 2022: nil).

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

Holidays Act Compliance - schools payroll

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

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

18. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has entered into contract agreements for capital works as follows: nil

(Capital commitments at 31 December 2022: \$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

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
Financial Instruments Breakdown			
Cash and Cash Equivalents	695,691	516,255	555,366
Receivables	104,905	95,000	88,178
Total Financial assets measured at amortised cost	800,596	611,255	643,544

	2023 ACTUAL	2023 BUDGET (UNAUDITED)	2022 ACTUAL
Financial liabilities Measured at Amortised Cost			
Payables	127,138	125,000	121,989
Finance Leases	7,849	4,940	13,205
Total Financial liabilities Measured at Amortised Cost	134,987	129,940	135,194

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- WHANGANUI FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of St Mary's School – Whanganui (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 at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1, 25-45 but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Cameron Town

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





Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua
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Giving effect to Te Tiriti o Waitangi

We give effect to Te Tiriti o Waitangi through the following initiatives. All staff are continuing to expand their capability, knowledge and confidence around Tikanga Māori, Mātauranga Māori and Te Reo Māori. I am so pleased with the direction our school is moving in.

We are seeing and hearing more Te Reo in classrooms and out and about around the school in a natural way.

We continue to start each year with a focus on Whanganui / New Zealand learning through the NZ Histories Curriculum.

We work hard as a Catholic Special Character school that practices Catholic Social Teachings and restorative process around forming and maintaining authentic relationships. We have always had a strong te reo emphasis in our karakia, waiata and Religious Education Programme.

All staff completed Level 1 through Te Ahu o Te Reo Māori. A number of staff went on to complete Level 2. We have taken full responsibility for our termly Powhiri and no longer require support from an outside provider. We are extremely proud of this. Our kapahaka programme that we have planned for 2024 will continue to add to our confidence and growth.

We as a staff continue to evaluate and build on our culturally responsive practice. In 2024 the board will begin to use the Hautū Tool. Our board of trustees are committed to improving how culturally responsive our school is for our Māori community.

I am so pleased with the direction our school is moving in. 2024 will see introduction of a stunning kapahaka programme for all students and staff.

Through our Takitini Across School Lead we will be making steps to engage with iwi. It is my hope that we will be able to have māori representation on our board at our next elections.

Kiwisport funding

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023, St Mary's School received total kiwisport funding of \$3706.44 (excluding GST). The funding was spent on outside providers delivering the following;

- Basic Ball Skills
- Growing Young Leaders - Sport Whanganui
- Swimming / Water Safety
- Professional Development for staff
- Ripper Rugby
- Intermediate Team Building
- Fitness programme
- Sport Stacking
- Box Fit
- Badminton
- Dance
- Volleyball Manawatu
- Whanganui Tennis

All students participated in some or all of these opportunities.

Special and contestable funding

We were given extra staffing in Term 4 to support a classroom teacher with several high needs students. This was allocated to us by Learning Support MOE.

Statement of Variance

Strategic Goal 1:

Develop a sexuality programme throughout the school that is in line with our Special Character

Annual Goal:

We have the new sexuality framework and need to continue developing a school wide programme from Year 1-8.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/ Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i> Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>
<p>With the tagged teachers team, create a School Curriculum Statement for Sexuality.</p> <p>Develop a Sexuality programme to ensure it is delivered consistently throughout the school.</p> <p>Make links to our ICIC Gospel Values</p> <p>Continue to consult whanau throughout the process of Curriculum development.</p> <p>Have assessment and evaluations that will be for the DRS to help report to the board.</p>	<p>Our school wide programme has been prepared for use in 2024.</p> <p>We are currently teaching sexuality but it is not as a whole unit.</p> <p>It is integrated through our Religious Education lessons, the teaching of Gospel Values, restorative conversations and key competencies.</p> <p>We also have Life Education every year.</p> <p>Year 7 and 8 run specific puberty lessons every second year.</p> <p>Year 5 and 6 have identified that this is an area we need to put focus into through our parent survey.</p> <p>All staff have completed Having Life to the Full.</p>	<p>N/A</p>

Planning for next year – where to next?
We will evaluate the programme towards the end of 2024.

Strategic Goal 2:

Accelerating progress for targeted groups of students who are below curriculum expectations leading to school wide change in developing effective teaching approaches in literacy.

Annual Goal:

All teachers using Learning Progressions consistently and PaCT for writing by mid year and reading by end of the year. Need consistency from teachers around making judgements and developing their knowledge further of the literacy learning progressions.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/ Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have? Evidence This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>
<p>Continuation of unpacking the Learning Progression framework throughout the year.</p> <p>Teachers make judgements in connection to the signposts and Long Term Plan.</p> <p>Teachers assess to determine their target students.</p> <p>Acceleration opportunities for targeted students who are below curriculum expectations in literacy.</p> <p>Consistent moderation amongst staff</p>	<p>We continued to work with Caron (Learning Solutions) and unpack the learning progressions. We continued to work with Fiona (Cognition) with the signposts and judgements in PaCT.</p> <p>All staff entered their reading judgements into PaCT. We now use PaCT for all three curriculum areas. Teacher confidence with the PaCT Tool has noticeably grown. The signposts have been great for planning.</p> <p>We have continued the work with frontloading our target and priority students.</p> <p>Teams moderate to improve consistency across the school.</p>	<p>We are very pleased with our results as we can clearly see that all three ethnicity groups of Māori, Asian and Pacifica are achieving similar results alongside their NZ European cohort.</p> <p>We have worked hard as an entire staff to improve our use of Te Reo, Tikanga and culturally responsive practice.</p> <p>I also believe this is because of the work we have put in with our Accelerated and Frontloading process. Acceleration with a focus on rich learning tasks continues to give us significant progress for the majority of students. Each teacher identifies target and priority students at the beginning of each term. This can be seen in both classroom descriptions and also in weekly planning. Target groups are frontloaded to enable their ability to participate. These students are represented in our bottom whiskers and we see progress year to year. Our outliers (dots) are featured among our data gathering of complex needs. These students need significant intervention to make steady progress. These students receive In Class support or time with a dedicated learning assistant.</p>

Planning for next year – where to next?

Better Start Literacy Approach (BSLA)

Strategic Goal 3:

Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of our place of learning. To promote the use of Māori language in our school, it is essential that teachers model its use and be willing to learn alongside their students. Attending the Ata Rawea course will be a significant boost in achieving this goal. The course helps teachers embrace vulnerability and overcome it, enabling them to model being learners and facilitate students' learning. Thus, teachers can encourage the use of Māori language throughout the school more effectively.

Annual Goal:

Prioritising the practice of Waiata and Kapahaka throughout the school. Frequent events that will encourage students to use Te Reo Māori within the school. Providing Te Reo Māori resources that teachers' can immediately use in the classroom for the benefit of their ākonga.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i> Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>
<p>Cultural competence, in terms of teaching, is to affirm and validate all culture/s of each learner.</p> <p>Utilise the learner's culture/s to aid the teaching and learning process, as well as to facilitate relationships and professional growth.</p> <p>Relationships built to know the learner and work to ensure that the learning environment, learning partnerships and learning discussions acknowledge and respect the learner's culture/s.</p> <p>All teaching staff will take part in professional development to develop their use of Te Reo Māori.</p> <p>Classroom environments to reflect a culturally responsive curriculum.</p> <p>Integrating tikanga Māori into classroom programme.</p> <p>Whole school pōwhiri practices several times a term so we can ensure our ongoing progress school wide.</p> <p>We will continue to hold pōwhiri on day one of each term.</p> <p>Continued inclusion of Te Reo Māori spot in daily notices.</p> <p>Schoolwide events with a focus on the use Te Reo Māori.</p> <p>Providing teachers with Te Reo Māori resources.</p>	<p>All staff are continuing to expand their capability, knowledge and confidence around Tikanga Māori and Te Reo Māori.</p> <p>We are seeing and hearing more Te Reo in classrooms and out and about around the school which is pleasing.</p> <p>We continue to start each year with a focus on Whanganui / New Zealand learning through the NZ Histories Curriculum.</p> <p>We work hard as a Catholic Special Character School who practices both Catholic Social Teaching and Restorative practice. The relationships we build with whānau are strong.</p> <p>All staff completed Level 1 through Te Ahu o Te Reo Māori. A number of staff went on to complete Level 2.</p> <p>We have taken full responsibility for our termly Powhiri and no longer require support from an outside provider. We are extremely proud of this. Our kapahaka programme that we have planned for 2024 will continue to add to our confidence and growth.</p>	<p>We are still waiting for the Iwi Curriculum through Takitini. We were not successful in being on the pilot for this.</p>

Planning for next year – where to next?

I am so pleased with the direction our school is moving in. 2024 will see introduction of a stunning kapahaka programme for all students and staff.

In 2024 the board will begin to use the Hautū Tool. They are ready and keen to assess how culturally responsive our school is to our Māori community.

Through our Takitini Across School Lead we will be making steps to engage with iwi. It is my hope that we will be able to have māori representation on our board at our next elections.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We have a hazards register to identify and fix any physical hazards. As a board we offer 3 sessions with a counselor if required. We put in extra relief if a staff member is needing support as required.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We have a policy which is under review this term. I am the EEO representative. I regularly meet with staff around wellbeing. We use a restorative process if staff needed. I follow up important conversations with staff by email so we both have the same record. We have regular professional development for all staff. As a Catholic School we work incredibly hard to support staff and build resiliency through wellbeing and faith sharing through prayer as a staff.
How do you practise impartial selection of suitably qualified persons for appointment?	We have a selection panel. Depending on the role in the school it is made up of Senior Management staff and Proprietors Reps.
How are you recognising, The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service?	In keeping with how we give effect to Te Tiriti o Waitangi this flows into our employment philosophy. We work hard as a Catholic Special Character school that practices Catholic Social Teachings and restorative process around forming and maintaining authentic relationships. We have always had a strong te reo emphasis in our karakia, waiata and Religious Education Programme.
How have you enhanced the abilities of individual employees?	Professional Development is a high priority for our staff. We keep the expectations high. We plan professional development with staff as we reflect on the needs of our school.
How are you recognising the employment requirements of women?	Workplace gender equality is achieved as all enjoy equal rewards, resources and opportunities regardless of gender. We are aware of the different health and wellbeing needs.
How are you recognising the employment requirements of persons with disabilities?	Workplace disability equality is achieved as all enjoy equal rewards, resources and opportunities regardless of needs. We are aware of the different health and wellbeing needs.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO policy?	Yes	
Has this policy been made available to staff?	Yes	
Does your EEO policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO policy set priorities and objectives?	Yes	

St Mary's School Wanganui

Members of Board of Trustees

For the year ended 31 December 2023

Name	Position	How position on Board Gained	Term expires
Heather Loveridge	Teachers Rep	Elected	2025
Ari Houshangi	Presiding Member from 19 June 2013	Elected Parent Rep	2025
Mark Kennedy		Elected Parent Rep	2025
Michael Norton	Treasurer	Elected Parent Rep	October 2023
Darryl Daignault		Proprietors Rep	
Helena Anderson		Proprietors Rep	
Jacqui Luxton	Principal	April 2015	
Brenton Knight		Elected Parent Rep	October 2023
Amy Fairhurst		Elected	2025
Patricia Stewart		Proprietors Rep	
Valerie Southcombe		Proprietors Rep	
Jessika Anderson		Elected October	2026/2027
Samantha Hannah	Treasurer	Elected October	2026/2027

Evaluation and analysis of the school's students' progress and achievement

Relevant Background Information								
	2020	%	2021	%	2022	%	2023	%
ORS: Ongoing Resource Scheme	1	< 1%	2	< 1%	2	< 1%	0	0
ICS: In Class Support	2	< 1%	1	< 1%	2	< 1%	2	< 1%
Interventions: Early Intervention, Resource Teacher of Learning and Behaviour interventions (RTLB), MOE Learning Support Interventions, Interim Response Funding, Social Worker in Schools (SWIS), Parenting programmes through Jigsaw Whanganui, Speech Language Therapist, Counselling, Infant, Child and Adolescent Mental Health and Addiction Service (ICAMHAS), Kaitakawaenga, Intensive wrap around (IWS)	-	-	22	9%	36	14%	44	17%
ESOL: English as a second language learners	8	3%	6	2%	6	2%	29	11%
Diagnosed Complex Needs: Foetal Alcohol, Global Learning Delay, Oppositional Defiance Disorder (ODD), Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorder (ASD), Speech language difficulties, Hearing, High Anxiety, Sensory needs, High health needs, Intellectual Disability	17	8%	38	16%	47	19%	37	14%
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%	48	19%
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. We have also seen an increase in ESOL students	19	9%	53	22%	61	25%	69	28%
Attendance: Students with significant low attendance	16	7%	31	13%	25	10%	22	8%
Note: some children feature in more than one box. Most ESOL children receive small group ESOL Support on a weekly/fortnightly basis.								

Analysis:

The first celebration is that we can see an increase in the number of interventions we have been able to access for our students.

Of note, our Kaitakawaenga Mentoring programme through Sport Whanganui has achieved more than we hoped for. This is the programme we entered into with four other schools when we were not successful in getting on the counselling in schools programme. We have worked collectively to source grants to keep this programme operating. The mentoring is around building resiliency, self regulation and they also connect with whanau. We are seeing excellent results for the students they work with once a week. We are also seeing the children on the programme step in to support each other.

Our families are also finding more success in getting picked up by ICAMHAS which is brilliant. This is imperative for students who have trauma and anxiety.

We were successful in getting a student Intensive wrap around this year. This provides both the whānau and school with services which make lasting impacts for the whole whānau. The service assists with working in the home, Learning Assistant funding for us, weekly mentoring and out of school activities to enrich the lives of the student and their siblings. It also gives the child access to a psychologist. The transformation we have seen already shows the benefit of this funding which lasts approximately 18 months. Our young person is engaging in both school life and learning with increasing consistency.

The next observation is the increase in our ESOL students. We have gone from 2% to 11% which equates to 29 students. We run a strong ESOL programme which we are very proud of. Our Learning Assistant has worked incredibly hard to build her own skills and runs a robust programme. We run a rolling timetable which ensures our students are building on their ability to engage in learning.

Our number of children with diagnosed Complex Needs has reduced significantly. These students have now moved onto Year 9.

The next area of celebration is the decrease in barriers that our students are facing. Why the decrease? Some of the students have left for Year 9. However, a significant number of our students have adjusted to life events and are back on track. For example whānau that have separated have settled and adjusted to their new situation. We are seeing gains in resiliency.

You will also see a continued increase in transfer students. These numbers also include our large number of ESOL children. Aside from those moving into Whanganui these numbers are made up of students that are not thriving, for a multitude of reasons, who come to a new school seeking a positive change. Often a change of school can be a positive circuit breaker.

The tracking of our attendance data comes into play. Children with low attendance miss large chunks of learning and often make up our cohort of low achievement. We work very hard in the attendance space to build strong relationships with whānau. We know the reasons behind absence and plan for targeted support for these children. 19 of our 22 students who are chronically absent are absent with legitimate medical reasons or are currently working with MOE Learning support to reduce barriers to attending school regularly.

Learning Assistant support remains a vital aspect of our learning and behaviour support programme. Acceleration with a focus on rich learning tasks continues to give us significant progress for the majority of students. Each teacher identifies target and priority students at the beginning of each term. This can be seen in both termly classroom descriptions and also in weekly planning. Target groups are frontloaded to enable their ability to participate. These students are represented in our bottom whiskers and we see progress year to year. Our outliers (dots) are featured among our data gathering of complex needs. These students need significant intervention to make steady progress. These students receive In Class support or time with a dedicated learning assistant.

Better Start Literacy Approach, (BSLA) will be a game changer for both reading and writing in 2024 in this space.

With the implementation of Tō Tātou Whakapono, the new RE Curriculum, it has allowed us to give our students opportunities to apply their reading skills to deepen their understanding of different concepts. It has also helped our students develop their writing, as they are using their writing to share ideas and knowledge gained, as well as writing for a purpose. As we continue to develop our knowledge of Tō Tātou Whakapono, we are finding that integrating RE is providing rich learning experiences and giving learners a variety of ways to share their knowledge and understanding.

All staff are continuing to expand their capability, knowledge and confidence around Tikanga Māori and Te Reo Māori. I am so pleased with the direction our school is moving in. 2024 will see introduction of a stunning kapahaka programme for all students and staff. We as a staff continue to evaluate and build on our culturally responsive practice. In 2024 the board will begin to use the Hautū Tool. Hautū is a resource for boards of trustees to assess how culturally responsive our school is to our Māori community. This self-review tool gives us the framework to plan how we will accelerate achievement success for Māori tamariki and rangatahi. The underpinning theory of action is based on over 15 years of research into what works best for Māori students and how this can work more effectively for all. As a board and staff we will be turning our attention to culturally responsive practice to our fast growing Indian community in 2024.

Our Healthy Active Learning (HAL) progress continues to add to the wellbeing of our students.

We need to acknowledge the implementation of our Reset Room. At the start of 2023 we were hoping to see a marked improvement in learning environments across the school. The result has far surpassed our hopes! Teachers can send students to the Reset Room to complete work if they are disrupting the learning in their classroom. Alternatively, students are able to self remove to bring their work to the Reset Room. During this time, our Deputy Principal is able to support the student to complete their work. This has proven to be a very successful approach as it allows the individual student to complete their work and the other win is for the students and classroom teacher who can get on with learning.

We are also seeing teachers who are more confident using the PaCT Tool.

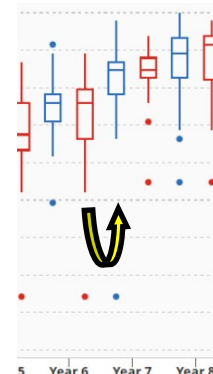
You will notice that for Reading the comparison data is missing as we had not transitioned into using PaCT assessment for Reading until 2023.

When comparing data it is very pleasing to see the cohort move through. For example to the right the Year 6 students shown in red become the Year 7 students in blue the following year and so on. This demonstrates the significant gains each cohort are making. You will see this is evident in all areas and ethnicities.

Each curriculum area is broken down by ethnicity. Each ethnicity is also compared to the achievement data for NZ European.

We can clearly see that all three ethnicity groups of Māori, Asian and Pacifica are achieving similar results alongside their NZ European cohort. This is something we should and indeed are very proud of.

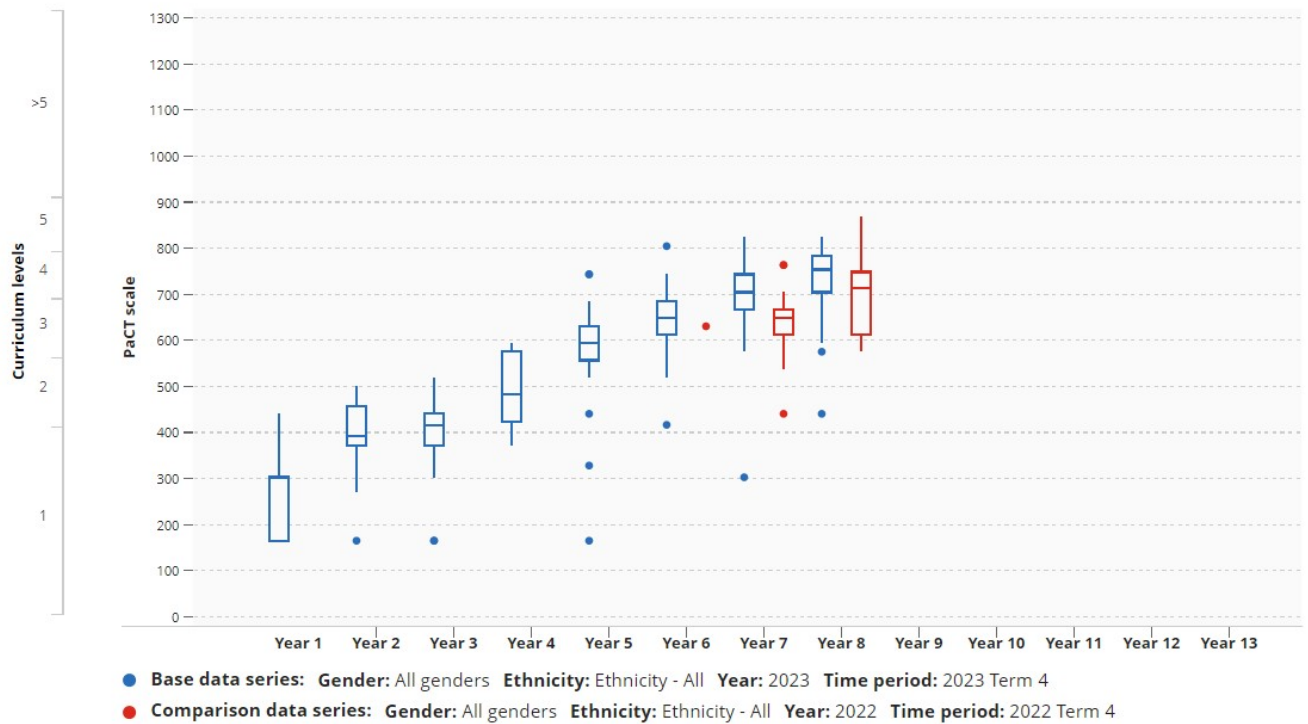
I am so proud of the hard work of both staff and students. We are seeing the steady progress of the programmes we have implemented over the past few years. We still have work to do and we will keep our foot on the accelerator.



Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

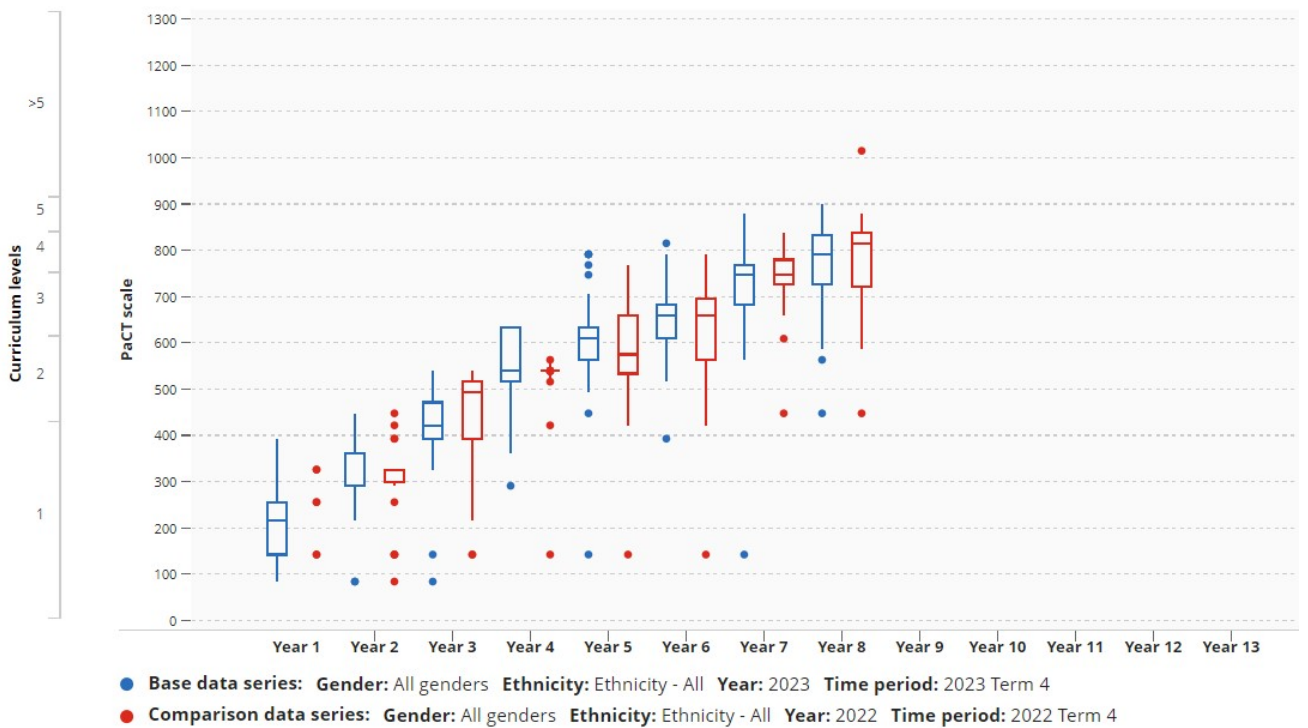
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Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

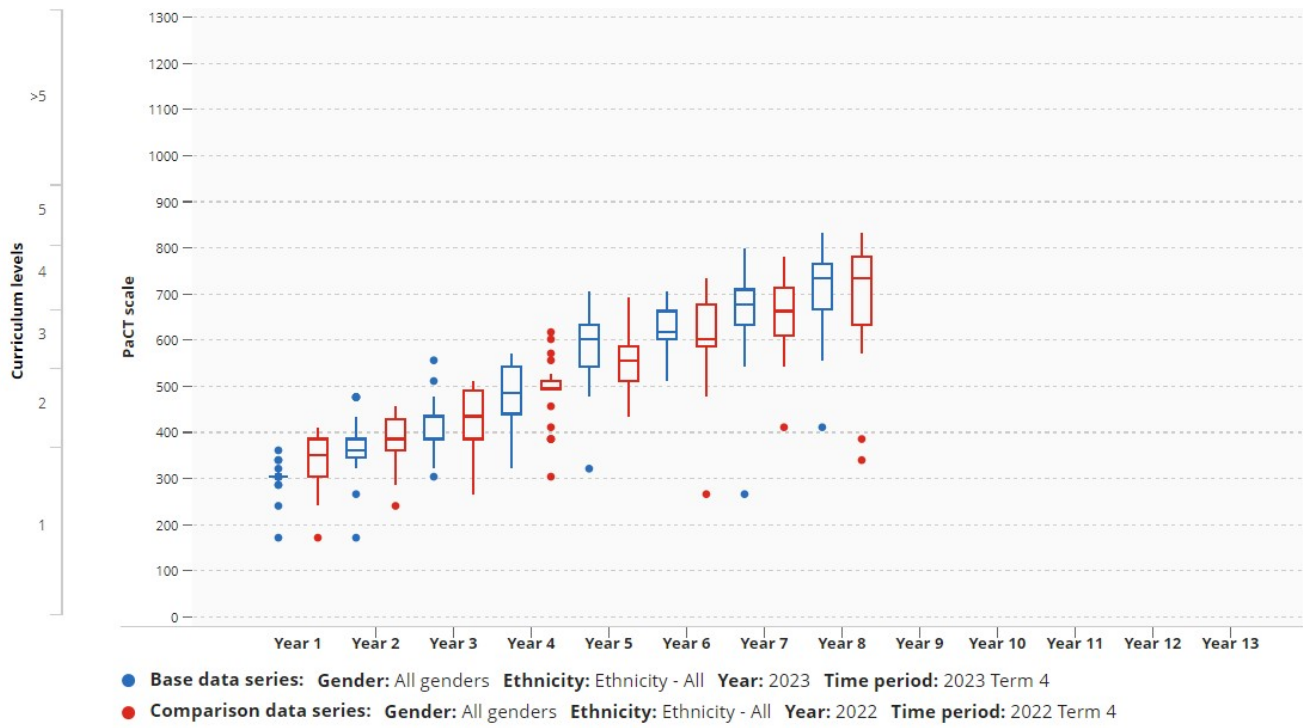
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

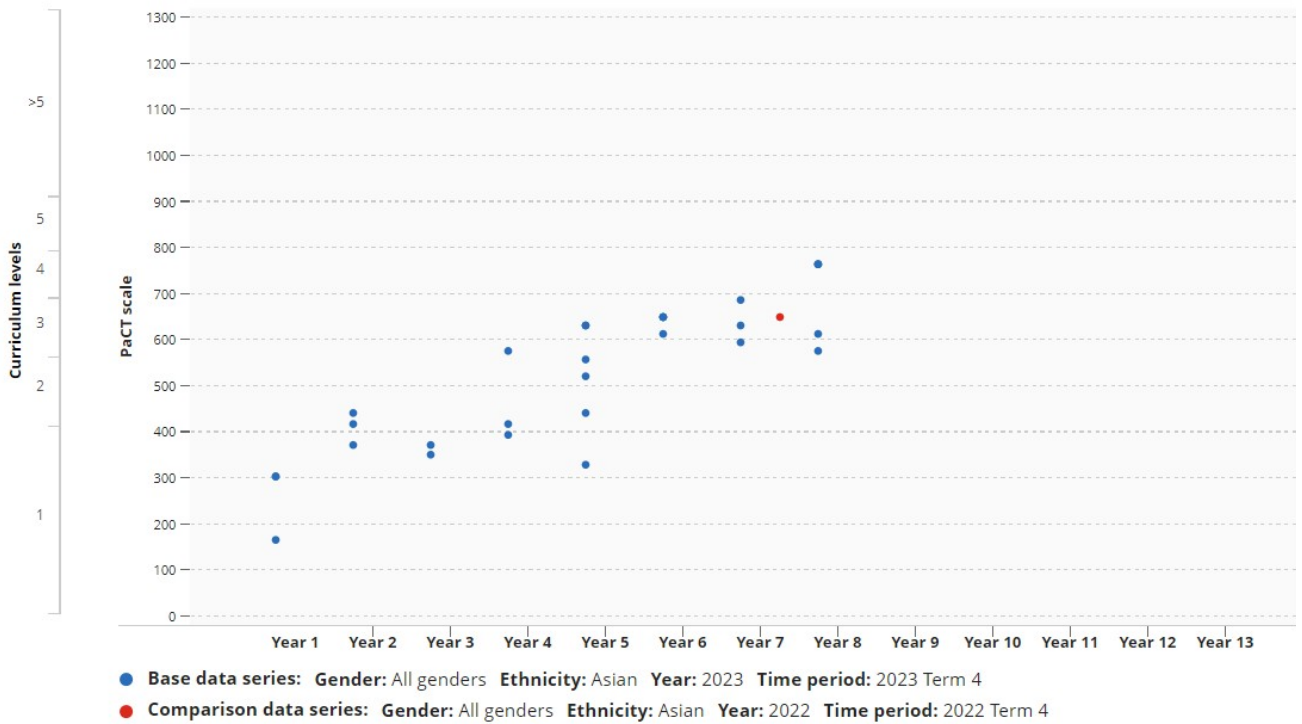
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

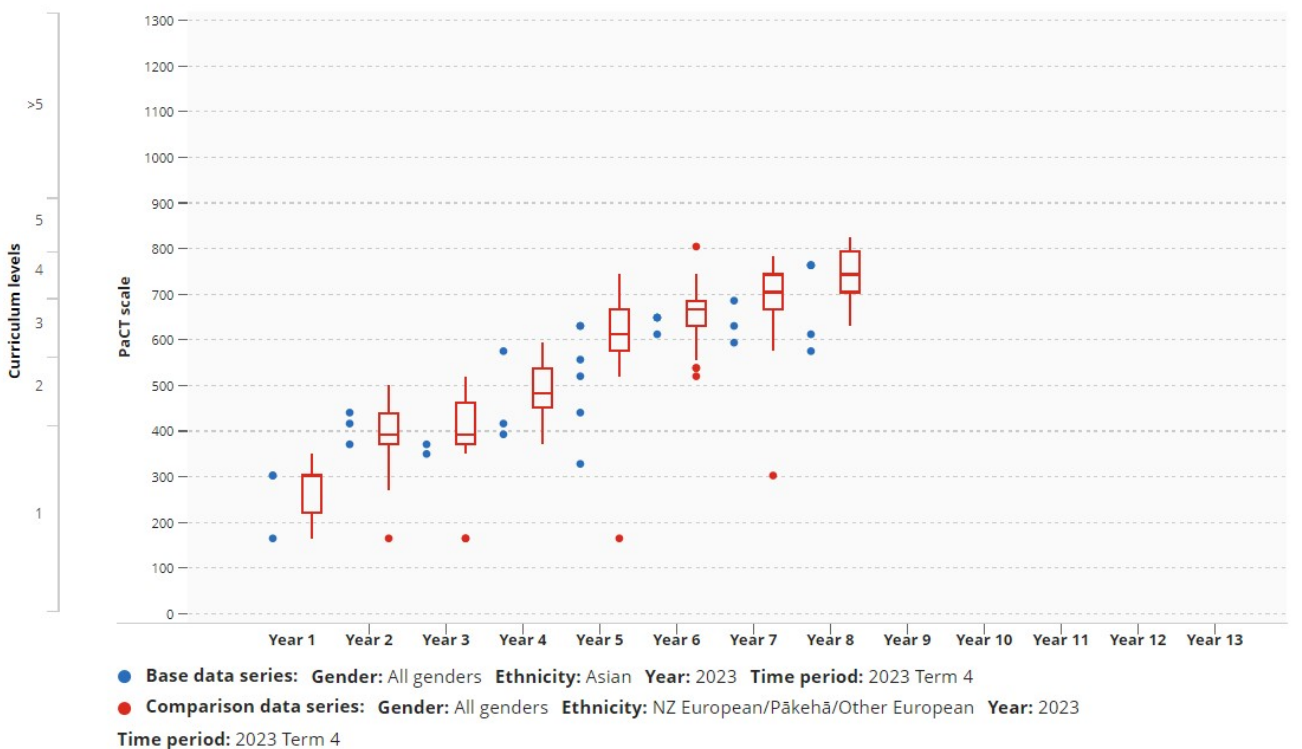
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

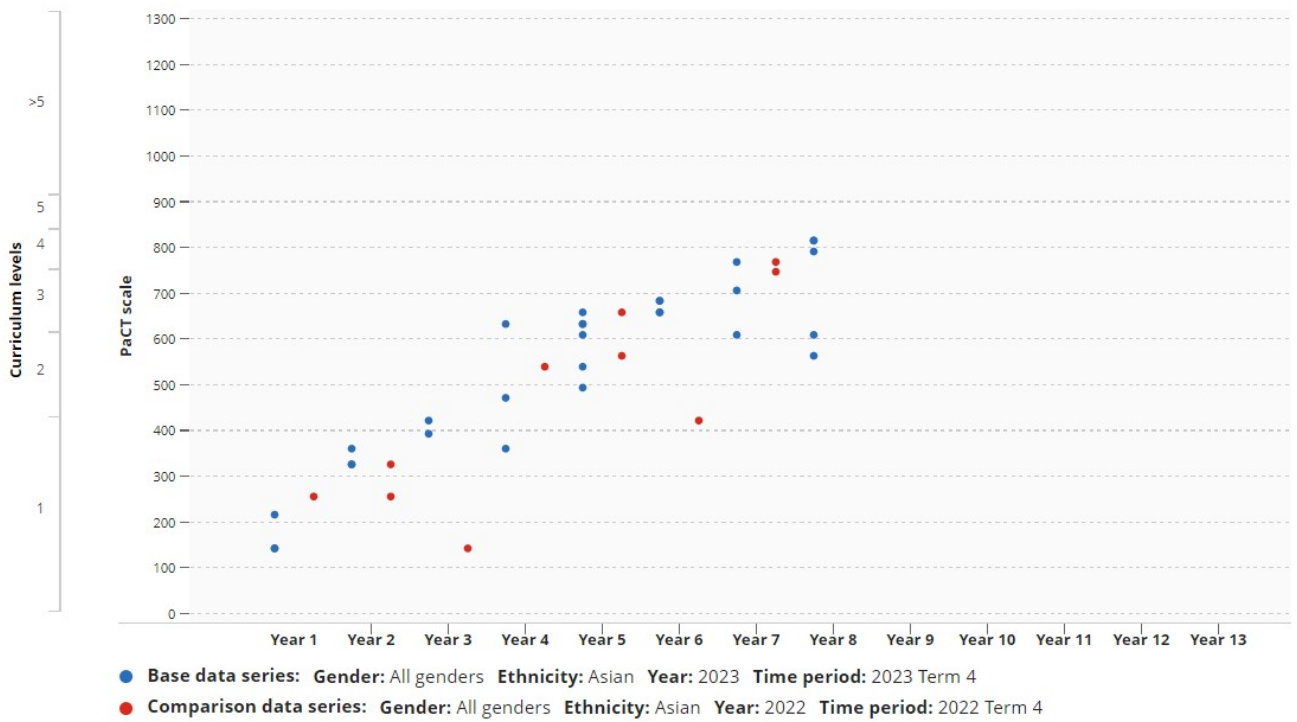
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Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

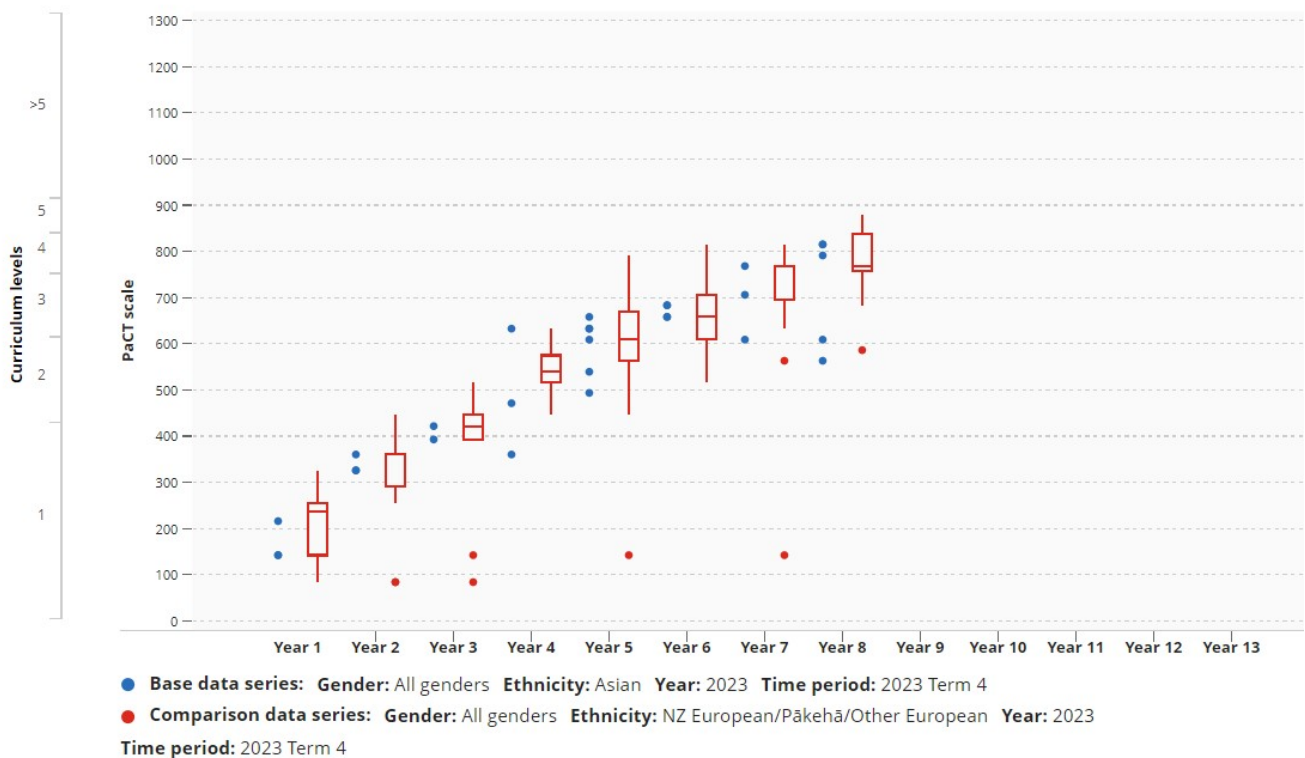
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Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

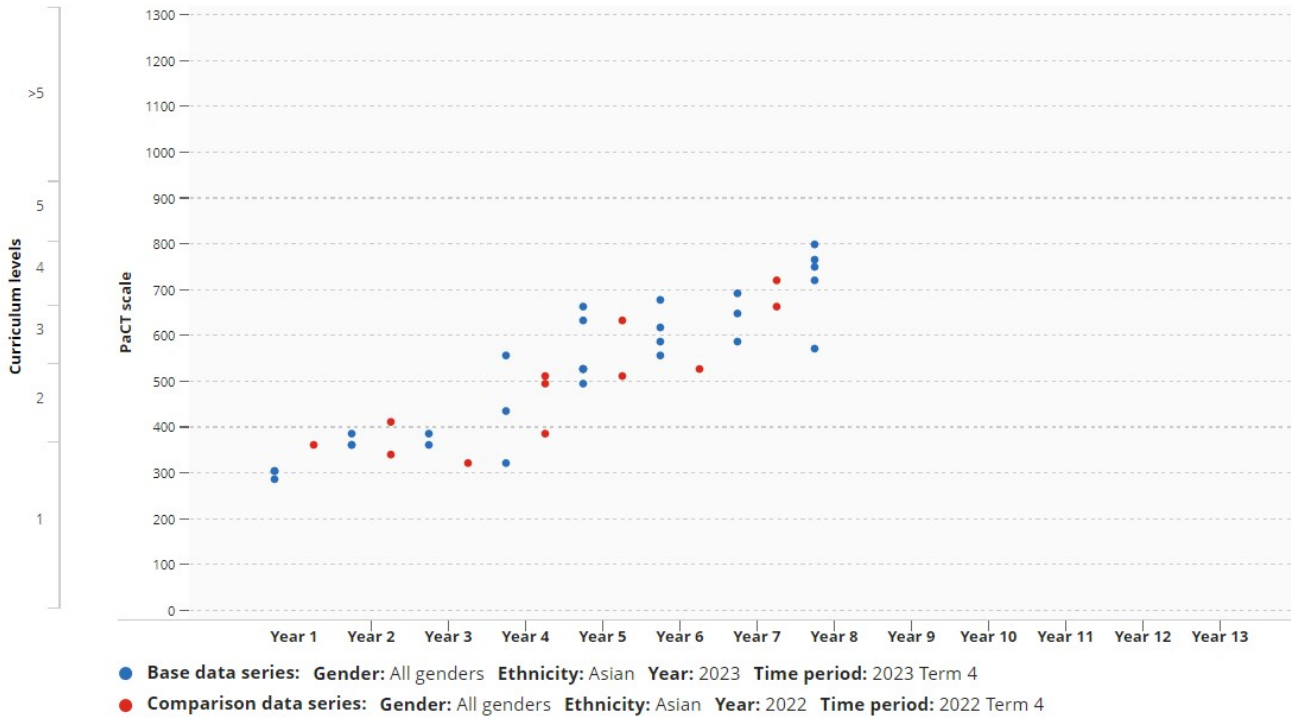
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

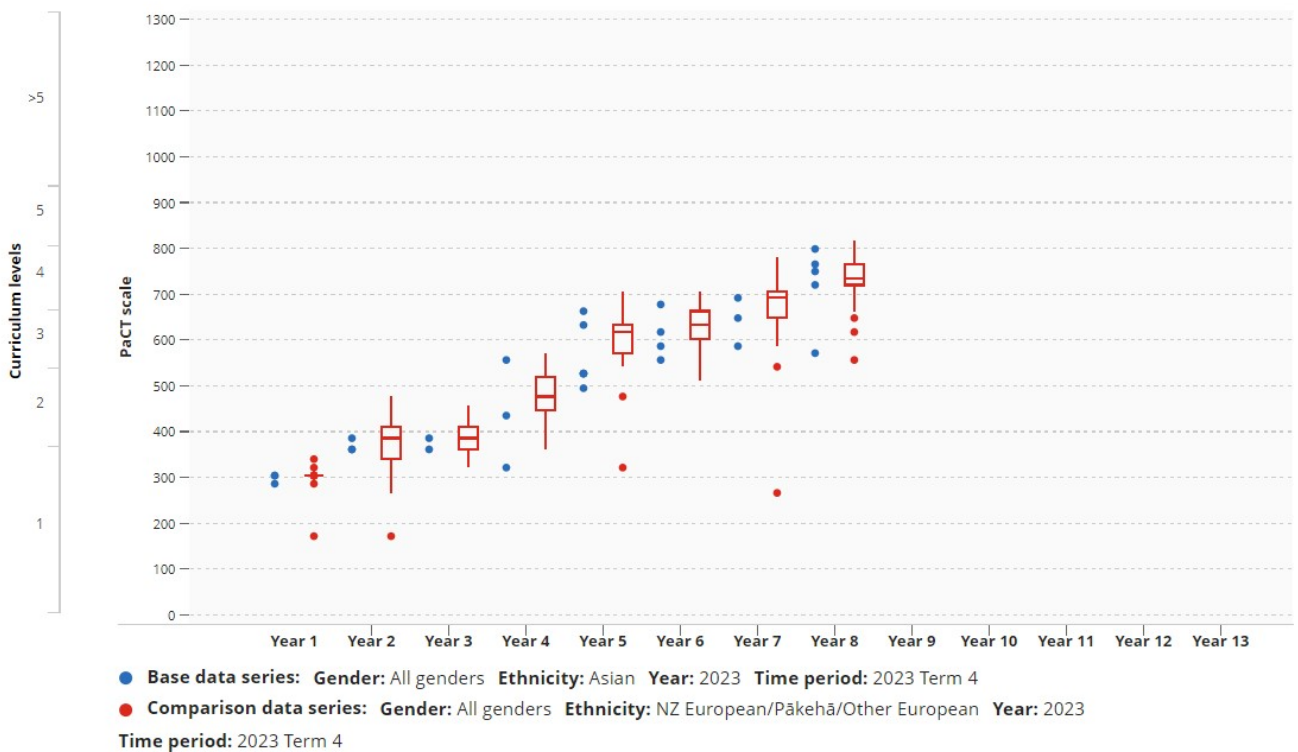
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

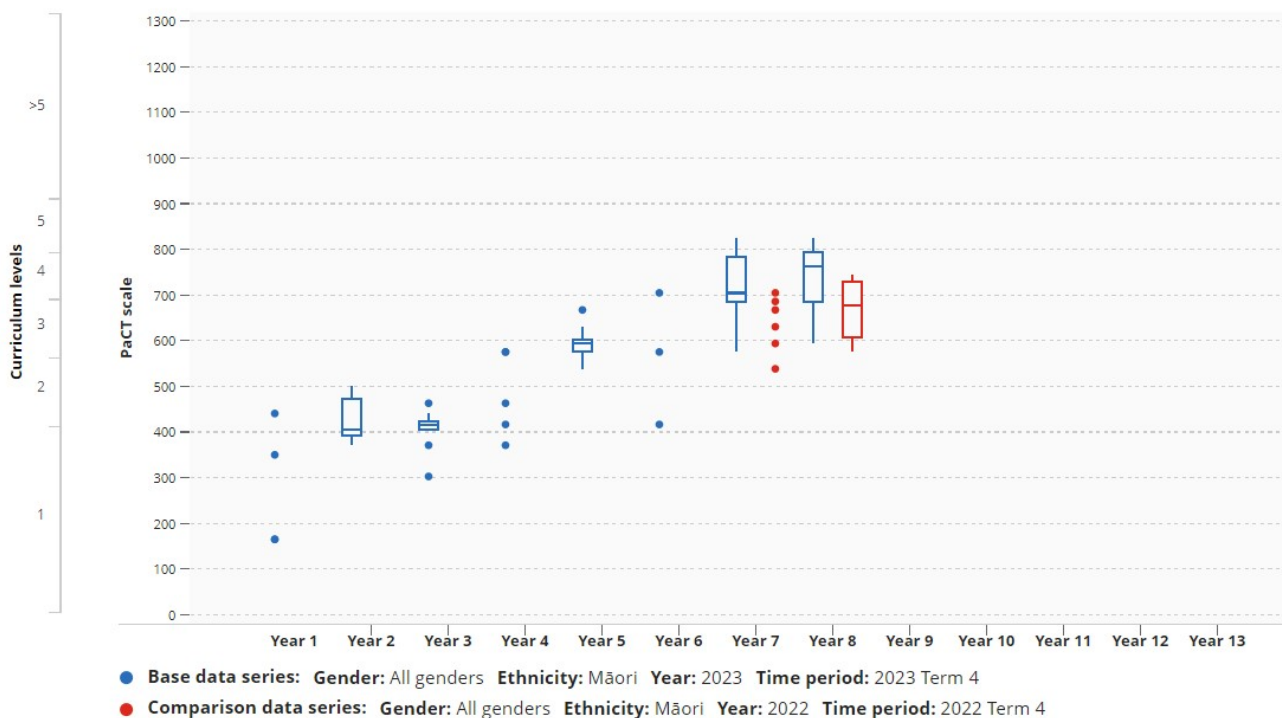
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

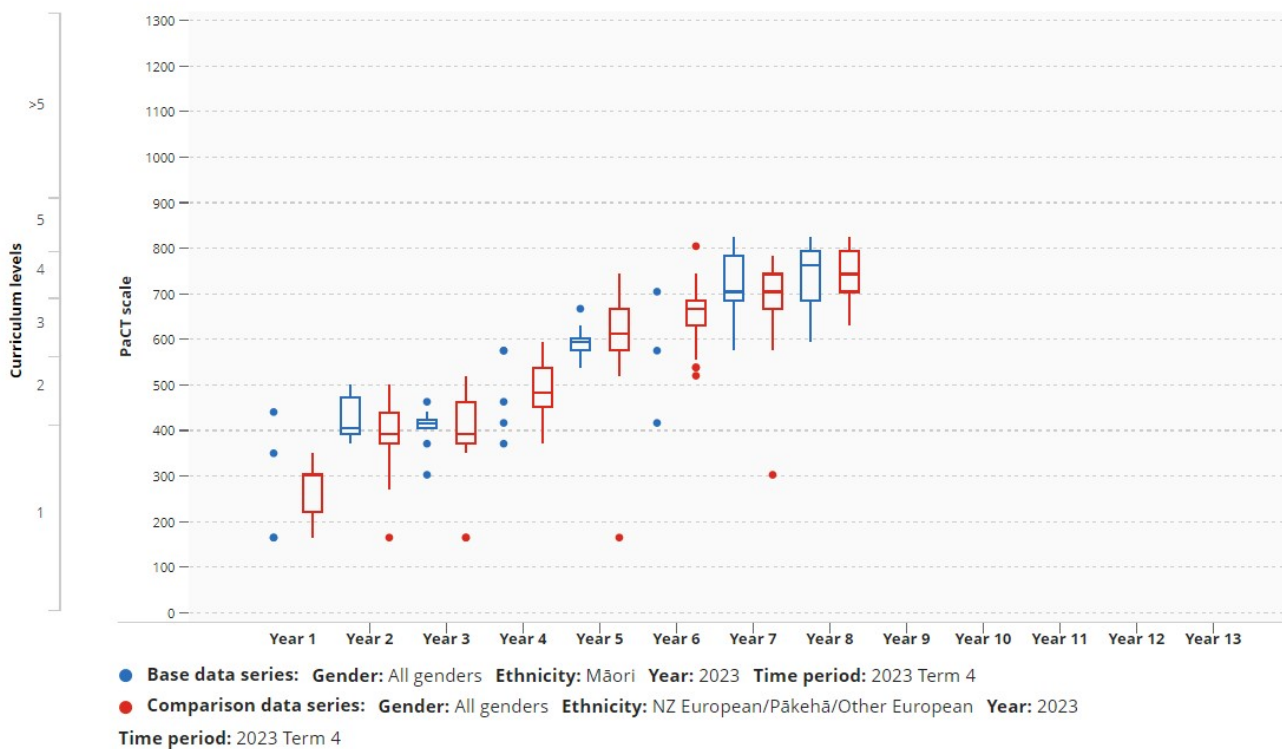
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

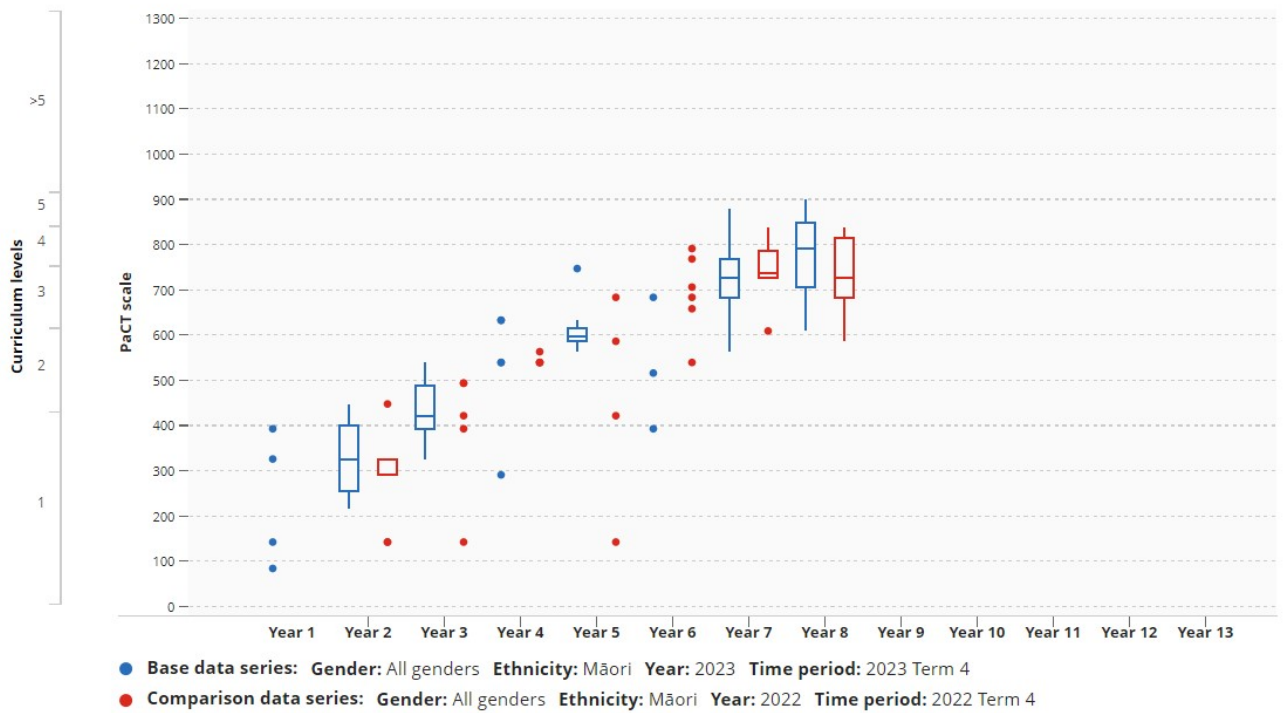
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Achievement report (school view - comparison) - Writing

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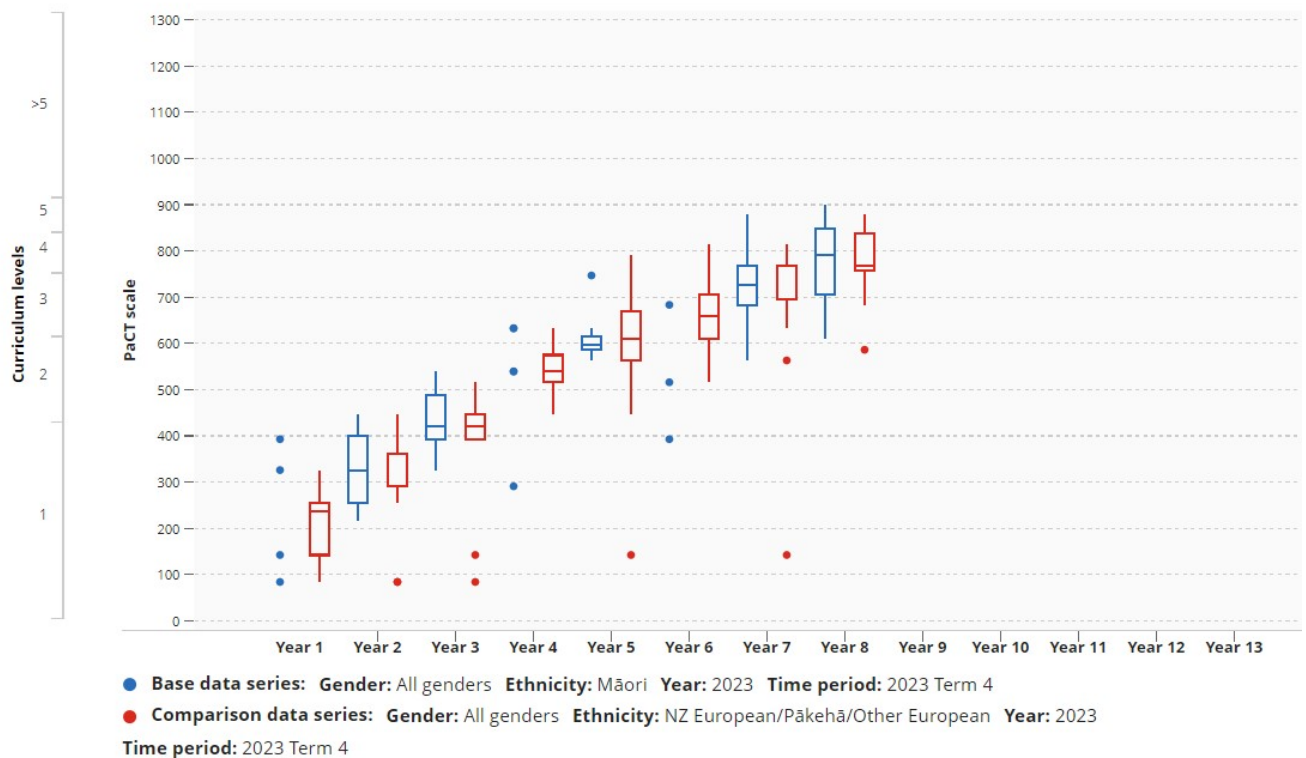
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Achievement report (school view - comparison) - Writing

St Mary's School (Wanganui)

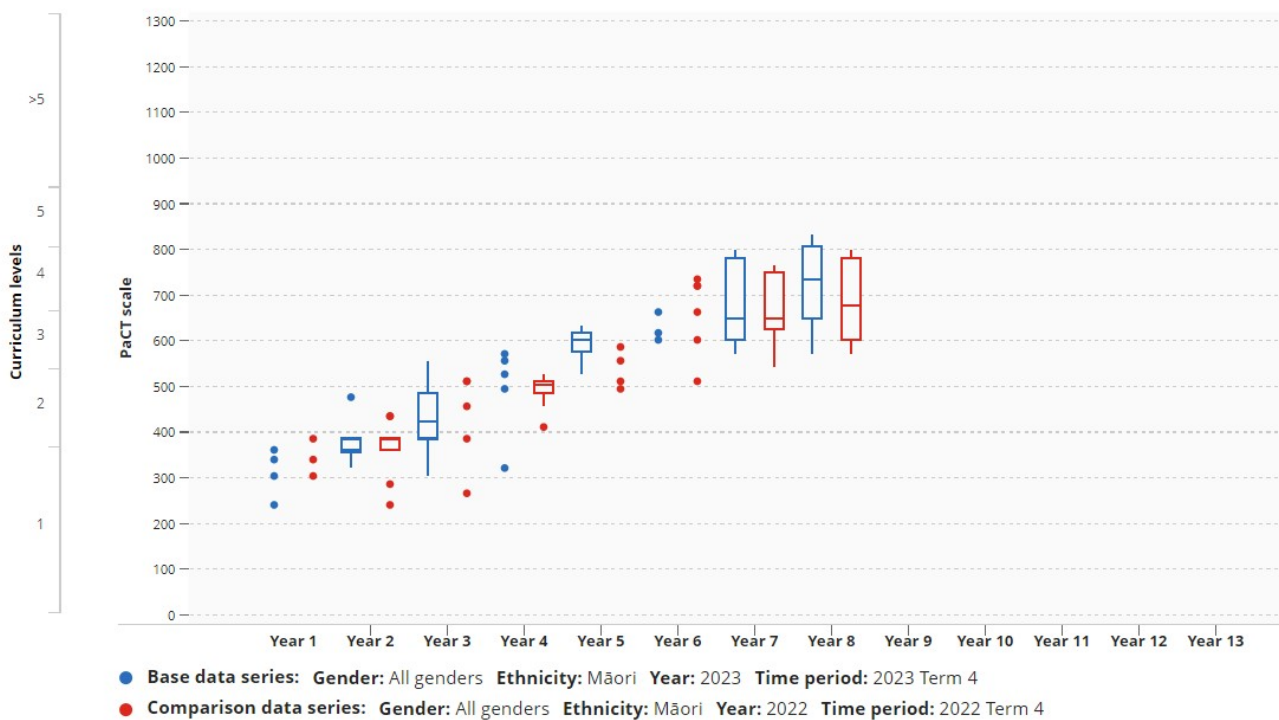
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

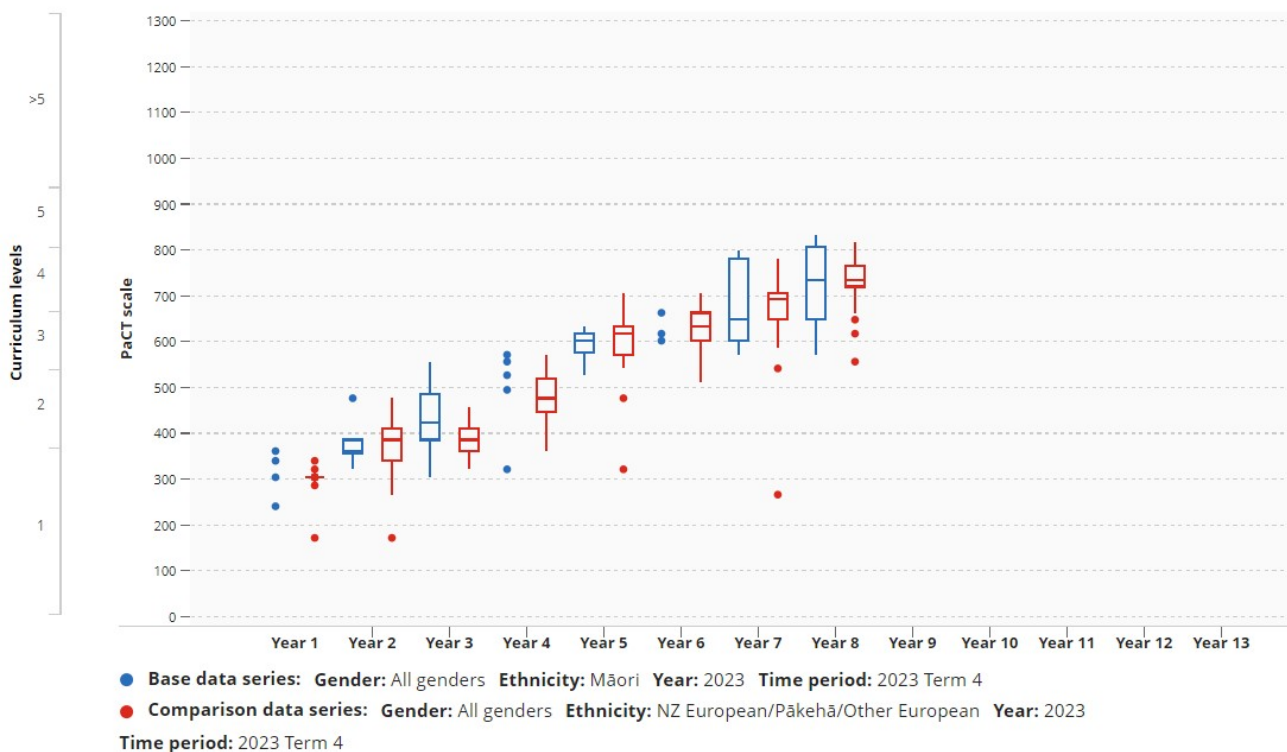
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

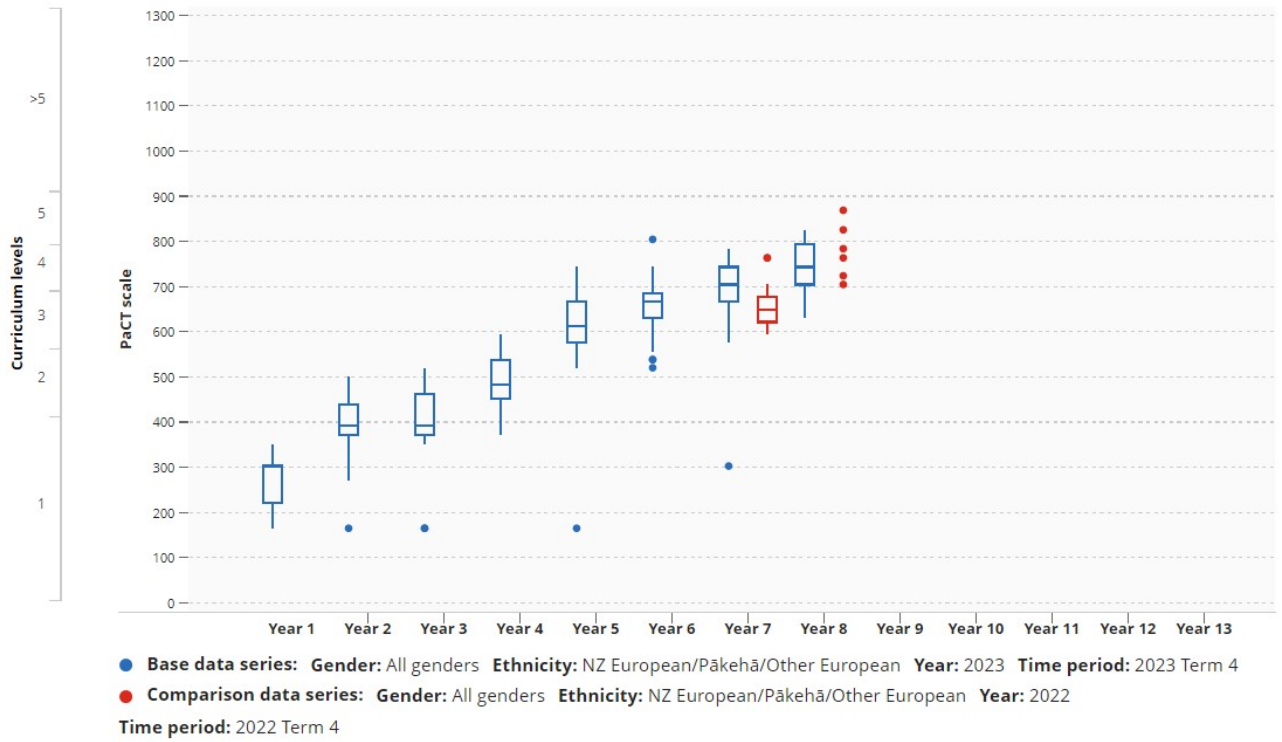
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

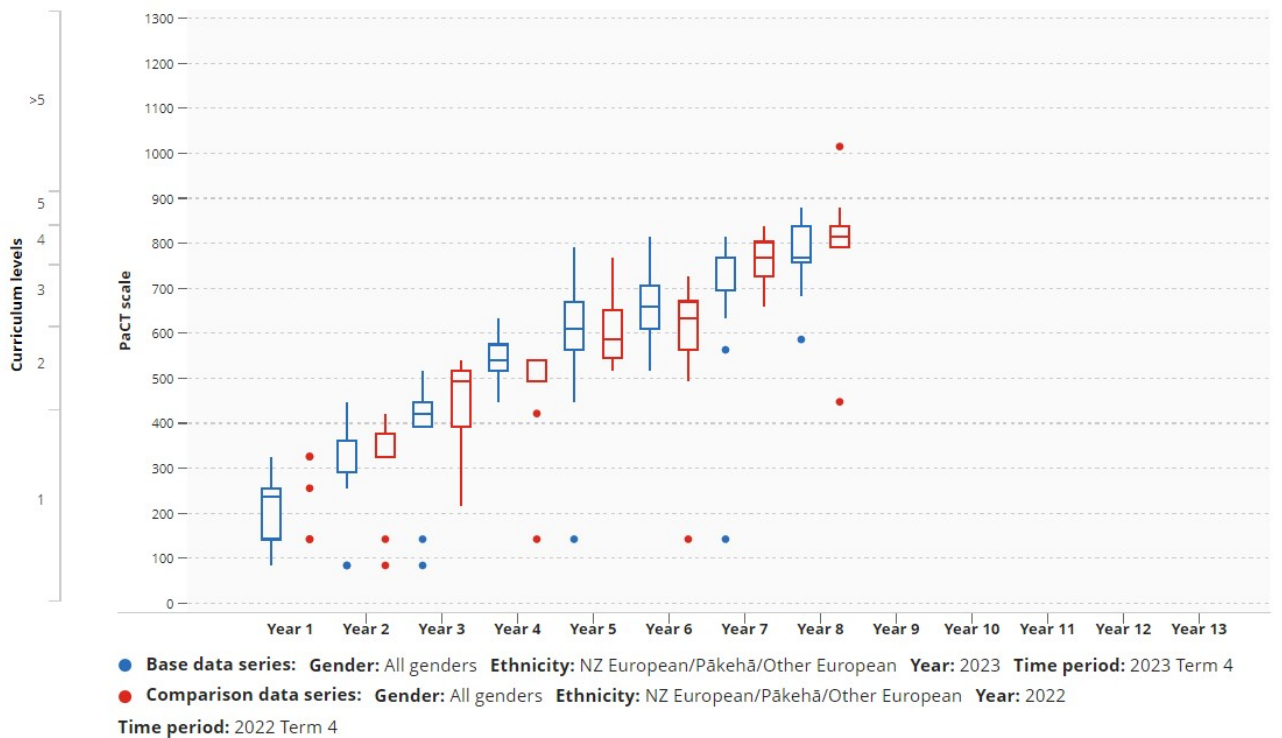
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Achievement report (school view - comparison) - Writing

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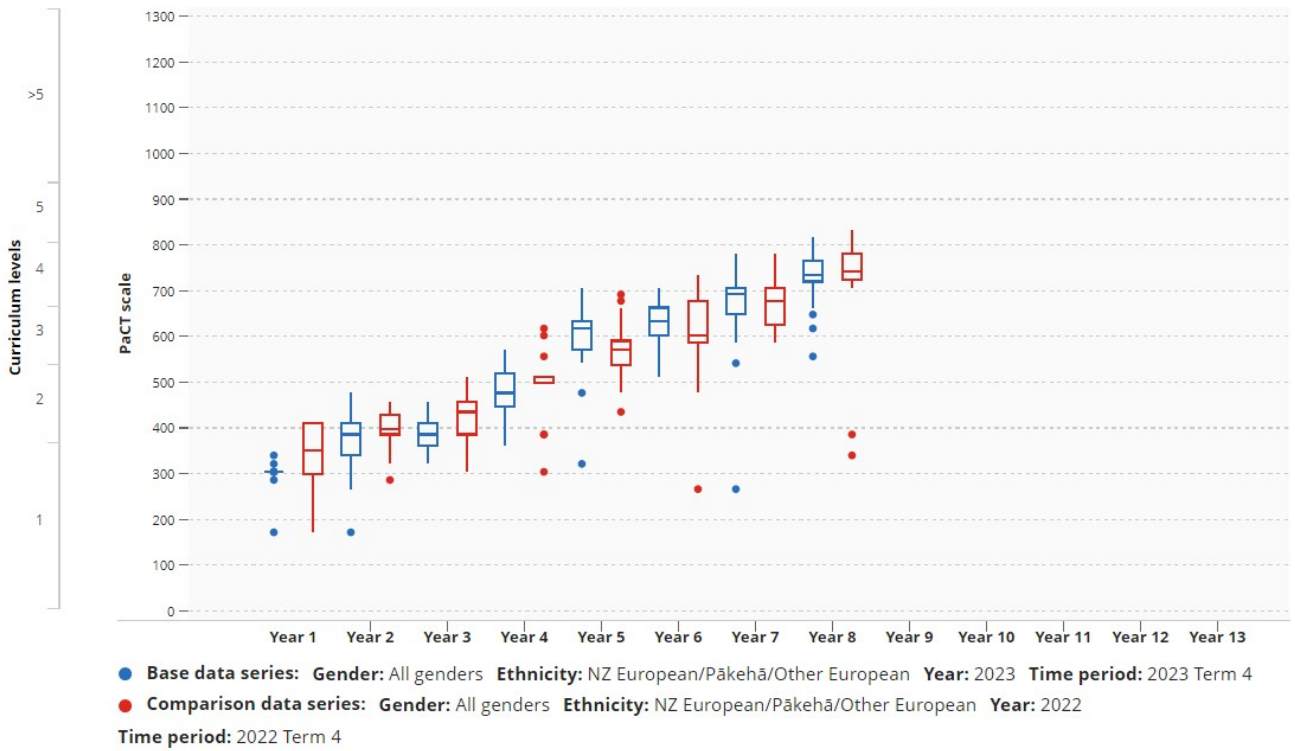
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Achievement report (school view - comparison) - Mathematics

St Mary's School (Wanganui)

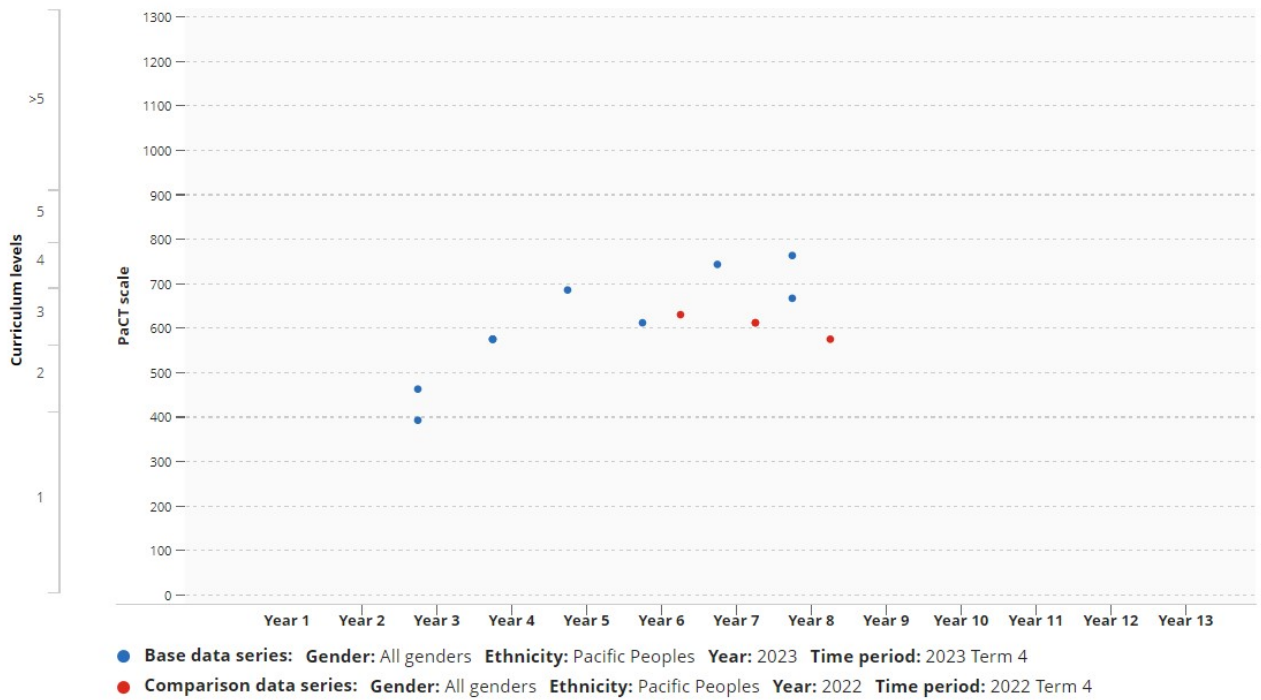
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

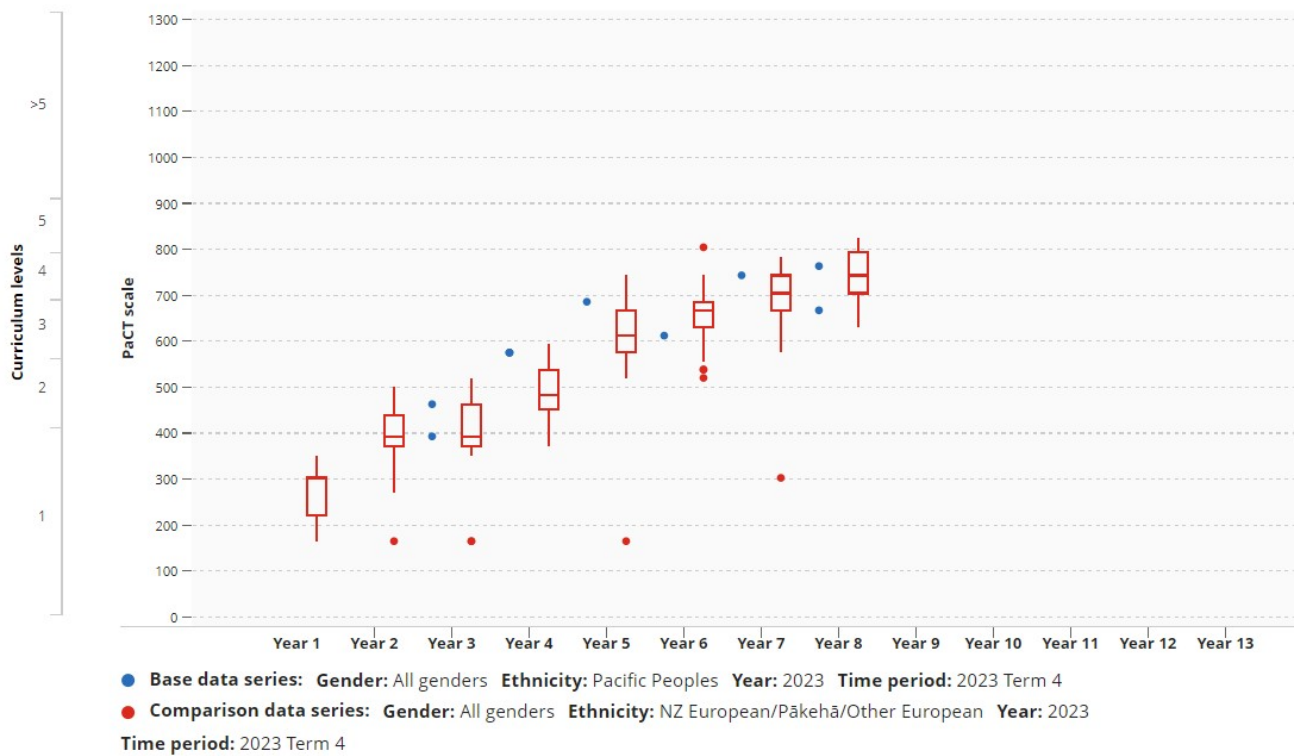
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Achievement report (school view - comparison) - Reading

St Mary's School (Wanganui)

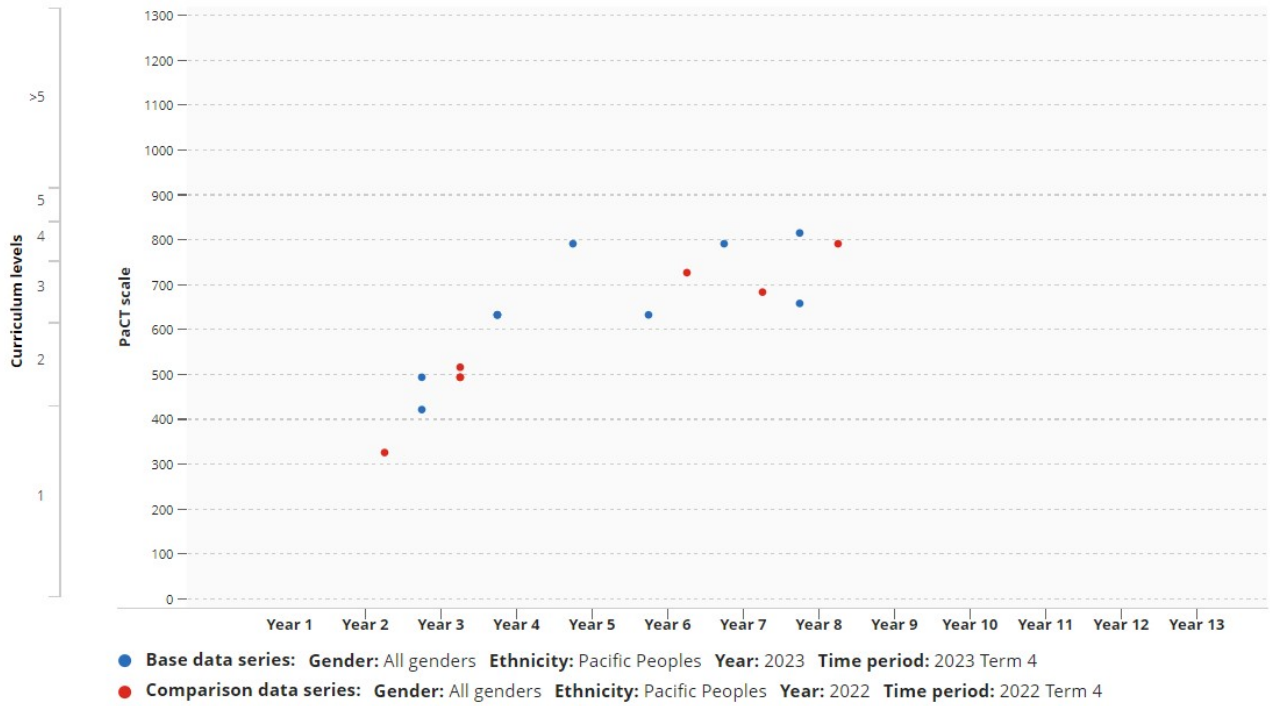
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Achievement report (school view - comparison) - Writing

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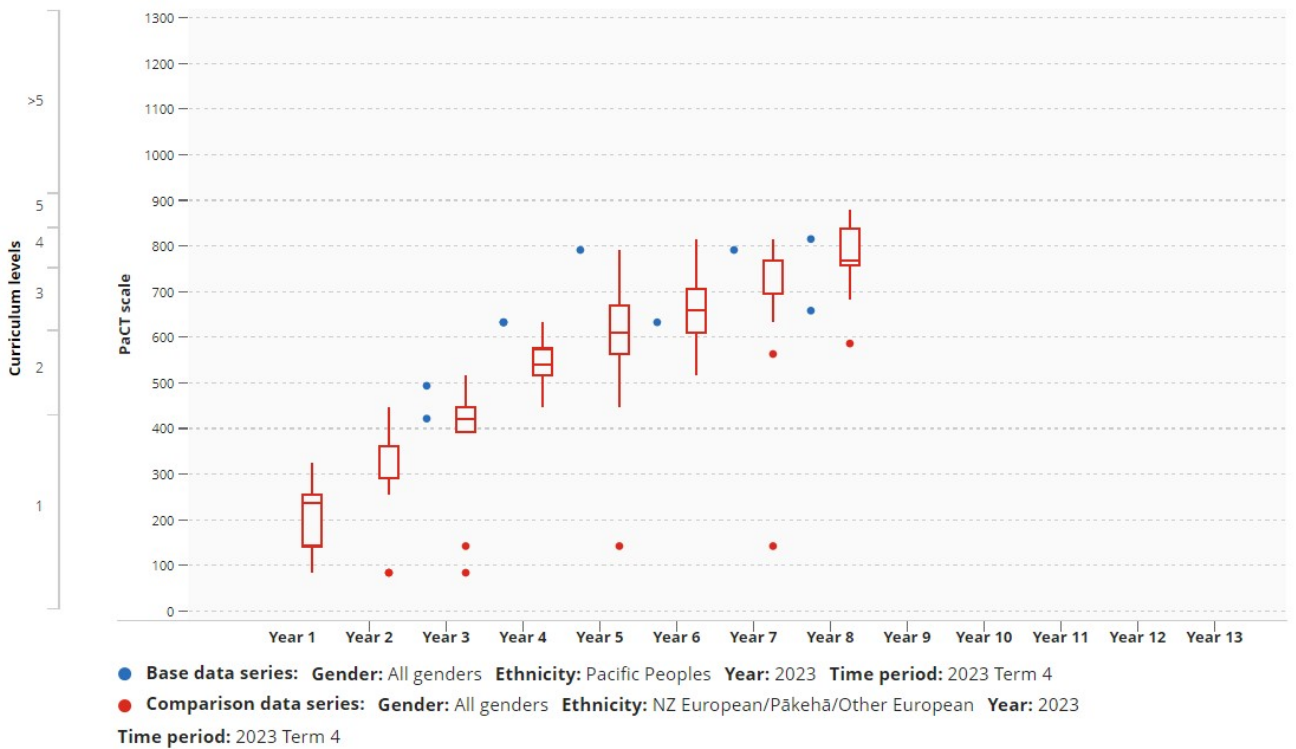
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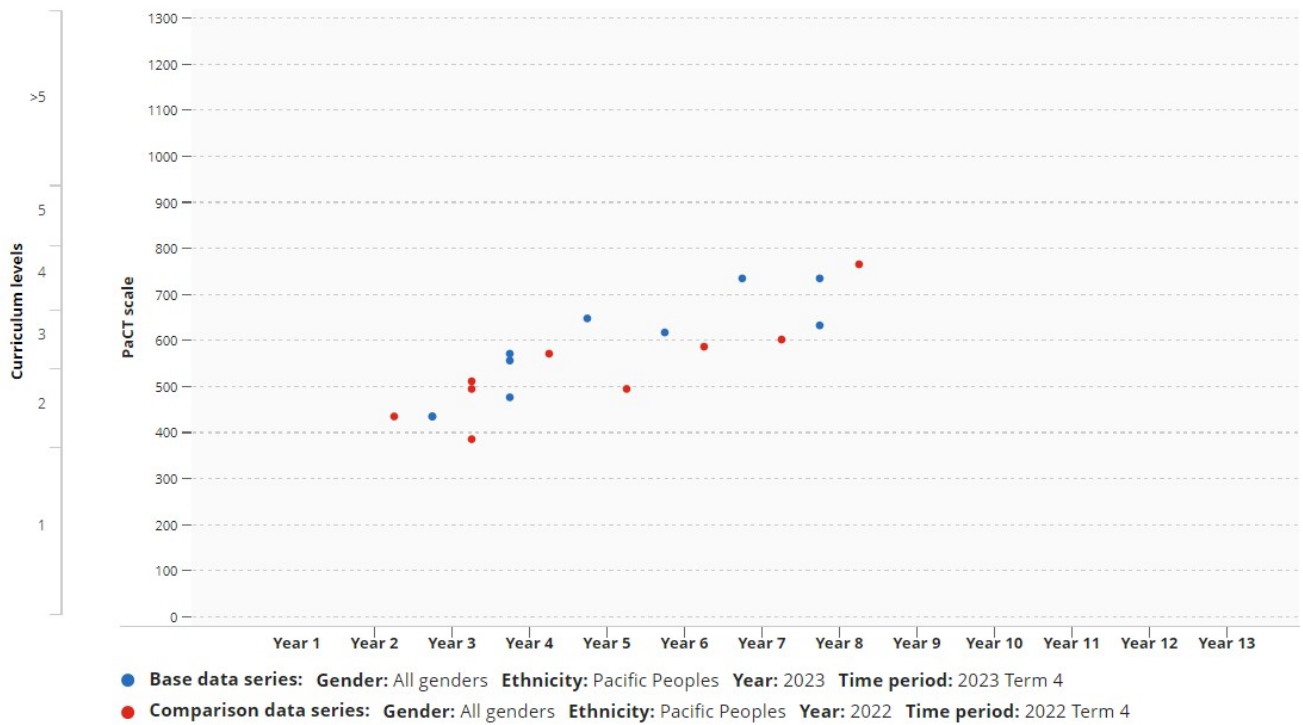
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Achievement report (school view - comparison) - Mathematics

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