PKF Doyles
Chartered Accountants

Annual Report

St Mary's School
For the year ended 31 December 2024

Prepared by PKF Doyles Chartered Accountants Limited

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Annual Financial Statements

St Mary's School
For the year ended 31 December 2024

School Directory

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

Accountant/Service Provider: PKF Doyles Chartered Accountants Ltd, 32 Taupo Quay, Wanganui

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expries
Ari Houshangi	Presiding Member	Elected	2025
Jacqui Luxton	Principal ex Officio		
Mark Kennedy	Parent Rep	Elected	2025
Amy Fairhurst	Parent Rep	Elected	2025
Jessika Anderson	Parent Rep	Elected	2026/2027
Samantha Hannah	Parent Rep	Elected	2026/2027
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	

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St Mary's School
For the year ended 31 December 2024

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Statement of Responsiblity

St Mary's School
For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

	Jacqui Luxton
Full Name of Presiding Member	Full Name of Principal
Helena Andrson	
Signature of Presiding Member	Signature of Principal
Date: 31 May 2025	Date: 31 May 2025

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Statement of Comprehensive Revenue and Expenses

St Mary's School
For the year ended 31 December 2024

	NOTES	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Revenue				
Government Grants	2	2,140,278	1,992,179	2,010,694
Locally Raised Funds	3	65,830	77,538	68,912
Use of Proprietor's Land and Buildings		208,500	208,500	208,500
Interest		18,182	10,000	15,442
Gain on Sale of Property, Plant and Equipment		-	-	269
Total Revenue		**2,432,790**	**2,288,217**	**2,303,816**
Expense				
Locally Raised Funds	3	69,812	45,300	118,647
Learning Resources	4	1,742,644	1,758,062	1,629,968
Administration	5	175,612	154,330	137,354
Interest		970	568	941
Property	6	267,727	342,920	356,680
Loss on Disposal of Property, Plant and Equipment		2,272	-	175
Total Expense		**2,259,037**	**2,301,180**	**2,243,765**
Net Surplus/(Deficit) for the Year		**173,753**	**(12,963)**	**60,052**
Total Comprehensive Revenue and Expense for the Year		**173,753**	**(12,963)**	**60,052**

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

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Statement of changes in Net Assets/Equity

St Mary's School

For the year ended 31 December 2024

	NOTES	2024 ACTUALS	2024 BUDGET (UNAUDITED)	2023 ACTUALS
Equity	Page 2			
Equity at 1 January		595,557	595,557	488,672
Total comprehensive revenue and expense for year		173,753	(12,963)	60,052
Contribution from the Ministry of Education		-	-	-
Distribution to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		38,919	40,000	46,833
Equity at 31 December		**808,229**	**622,594**	**595,557**

	NOTES	2024 ACTUALS	2024 BUDGET (UNAUDITED)	2023 ACTUALS
Retained Earnings				
Accumulated Comprehensive revenue and Expense		808,229	622,594	595,557
Reserves		-	-	-
Equity at 31 December		**808,229**	**622,594**	**595,557**

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Statement of Financial Position

St Mary's School
For the year ended 31 December 2024

	NOTES	2024 ACTUALS	2024 BUDGET (UNAUDITED)	2023 ACTUALS
Financial Position				
Current Assets				
Cash and Cash Equivalents	7	802,156	734,810	695,691
Accounts Receivable	8	143,547	145,000	104,905
GST Receivable		16,637	7,570	7,529
Prepayments		5,979	6,000	6,315
Funds Receivable for Capital Works Projects		-	-	-
Total Current Assets		**968,319**	**893,380**	**814,440**
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	10	180,042	176,487	127,138
Revenue Received in Advance	11	12,739	4,500	4,538
Provision for Cyclical Maintenance	12	14,640	119,359	100,396
Finance Lease Liability - Current Portion	13	4,218	4,205	5,713
Total Current Liabilities		**211,639**	**304,551**	**237,785**
Working Capital Surplus or (Deficit)		756,680	588,829	576,655
Non-Current Assets				
Property, Plant and Equipment	9	111,192	90,279	72,713
Total Non-Current Assets		**111,192**	**90,279**	**72,713**
Non-Current Liabilities				
Provision for Cyclical Maintenance	12	56,040	52,939	51,676
Finance Lease Liability	13	3,603	3,575	2,135
Total Non-Current Liabilities		**59,643**	**56,514**	**53,811**
Net Assets		808,229	622,594	595,557

	NOTES	2024 ACTUALS	2024 BUDGET (UNAUDITED)	2023 ACTUALS
Equity				
Equity		808,229	622,594	595,557
Total Equity		**808,229**	**622,594**	**595,557**

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Statement of Cash Flows

St Mary's School

For the year ended 31 December 2024

	NOTES	2024 ACTUALS	2024 BUDGET (UNAUDITED)	2023 ACTUALS
Cash Flow				
Cash Flows from Operating Activities				
Government Grants		783,518	635,970	714,066
Locally Raised Funds		60,224	59,904	67,912
Goods and Services Tax (net)		(11,134)	(3,070)	(3,453)
Payments to Employees		(466,544)	(472,312)	(417,394)
Payments to Suppliers		(256,434)	(211,063)	(263,704)
Interest Paid		(970)	(568)	(928)
Interest Received		18,182	10,000	15,442
Net cash from/(to) Operating Activities		**126,842**	**18,861**	**111,941**
Cash Flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		390	-	850
Purchase of Property Plant & Equipment (and Intangibles)		(56,258)	(15,000)	(15,862)
Net cash from/(to) Investing Activities		**(55,868)**	**(15,000)**	**(15,012)**
Cash Flows from Financing Activities				
Furniture and Equipment Grants		38,921	40,000	46,833
Finance Lease Payments		(3,428)	(4,743)	(3,437)
Net cash from/(to) Financing Activities		**35,493**	**35,257**	**43,396**
Net increase/(decrease) in cash and cash equivalents		106,467	39,118	140,325
Cash Balances				
Cash and cash equivalents at the beginning of the year		(695,691)	(695,691)	(555,366)
Cash and cash equivalents at end of period		802,156	734,809	695,691
Net increase/(decrease) in cash and cash equivalents		**106,465**	**39,118**	**140,325**

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.

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Notes to the Financial Statements

St Mary's School
For the year ended 31 December 2024

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 2024 to 31 December 2024 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 $33 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.

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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 inwhich 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 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13.

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.

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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.

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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) 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 therehas been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

l) 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.

m) 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.

n) 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 Exenses.

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

o) 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.

p) 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.

q) 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.

r) 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.

s) Budget Figures

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

t) 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.

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Notes to the Financial Statements

St Mary's School
For the year ended 31 December 2024

Notes to the Performance Report

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
2. Government Grants			
Government Grants - Ministry of Education	763,411	553,099	708,547
Teachers' Salaries Grants	1,362,340	1,400,000	1,298,651
Other Government Grants	14,527	39,080	3,496
Total Government Grants	**2,140,278**	**1,992,179**	**2,010,694**

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

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
3. Locally Raised Funds			
Revenue			
Fees for Extra Curricular Activities	22,124	19,100	34,344
Fundraising and Community Grants	23,338	500	18,717
Other Revenue	20,368	57,938	15,850
Total Revenue	**65,830**	**77,538**	**68,912**
Expenses			
Extra Curricular Activities Cost	53,452	45,100	103,119
Fundraising and Community Grant Cost	16,360	200	15,528
Total Expenses	**69,812**	**45,300**	**118,647**
Surplus/(Deficit) for the year Locally raised funds	(3,981)	32,238	(49,736)

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
4. Learning Resources			
Circicular	38,422	46,263	32,453
Other Learning Resources	11,041	12,000	14,825
Employee Benefits - Salaries	1,664,392	1,672,404	1,551,335
Depreciation	28,789	27,395	31,355
Total Learning Resources	**1,742,644**	**1,758,062**	**1,629,968**

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	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
5. Administration			
Audit Fees	13,130	4,000	5,663
Board Fees and Expenses	5,216	8,500	5,014
Operating Lease	353	2,500	1,059
Other	23,968	25,250	22,715
Employee Benefits - Salaries	122,225	103,580	92,246
Insurance	3,490	3,500	3,678
Service Providers, Contractors and Consultancy	7,230	7,000	6,979
Total Administration	**175,612**	**154,330**	**137,354**

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
6. Property			
Cyclical Maintenance Provision	(70,997)	10,000	38,626
Heat, Light and Water	10,076	10,000	9,997
Other Property Expenses	14,252	19,000	18,335
Rates	4,629	3,500	3,230
Repairs and Maintenance	24,632	16,000	13,327
Use of Land and Buildings	208,500	208,500	208,500
Employee Benefits - Salaries	76,635	75,920	64,665
Total Property	**267,727**	**342,920**	**356,680**

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

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
7. Cash and Cash Equivalents			
Bank Current Accounts	356,173	386,625	347,508
Bank Call Account	445,983	348,184	348,184
Cash and cash equivalents for Statement of Cash Flows	**802,156**	**734,809**	**695,692**

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	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL

8. Accounts Receivable

Receivables			
Receivables	-	-	3,725
Accounts Receivable from MOE	2,512	-	-
Teacher Salaries Grant Receivable	141,035	145,000	101,180
Total Receivables	**143,547**	**145,000**	**104,905**

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Exchange and Non-Exchange Transactions			
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	143,547	145,000	104,905
Total Exchange and Non-Exchange Transactions	**143,547**	**145,000**	**104,905**

9. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Depreciation $	**Total (NBV) $**
Furniture and Equipment	23,188	7,548	(5)	(5,214)	**25,518**
Information and Communication Technology	30,046	55,275	(2,219)	(17,390)	**65,712**
Text Books	5,255	0	0	(195)	**5,060**
Leased Assets	7,497	7,106	(439)	(5,148)	**9,017**
Library Resources	6,735	0	0	(842)	**5,893**
Balance at 31 December 2024	72,721	69,929	(2,663)	(28,789)	**111,198**

The net carrying value of equipment held under a finance lease is $9,017 (2023:$7,497).

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.

	2024 Cost or Valuation $	**2024 Accumulated Depreciation $**	**2024 Net Book Value $**	**2023 Cost or Valuation $**	**2023 Accumulated Depreciation $**	**2023 Net Book Value $**
Furniture and Equipment	109,224	(83,706)	**25,518**	107,726	(84,538)	**23,188**
Information and Communication Technology	124,523	(58,811)	**65,712**	109,503	(79,457)	**30,046**

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Textbooks	6,442	(1,383)	**5,060**	6,442	(1,188)	**5,255**
Leased Assets	29,195	(20,178)	**9,017**	37,048	(29,551)	**7,497**
Library Resources	44,318	(38,425)	**5,893**	44,318	(37,583)	**6,735**
Balance at 31 December 2024	313,702	(202,503)	**111,198**	305,037	(232,317)	**72,721**

10. Accounts Payable

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Payables			
Operating Creditors	7,078	1,500	3,595
Employee Entitlements - Salaries	141,035	145,000	101,180
Employee Entitlements - Leave Accrual	31,929	29,987	22,363
Total Payables	**180,042**	**176,487**	**127,138**
Exchange and Non-Exchange Transactions			
Payables for Exchange Transactions	180,042	173,487	127,138
Payables for Non-Exchange Transactions	-	-	-
Total Exchange and Non-Exchange Transactions	**180,042**	**173,487**	**127,138**

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Fees Received in Advance	5,498	4,600	4,538
Income in Advance - MOE	7,241	-	-
Total Revenue Received in Advance	**12,739**	**4,600**	**4,538**

12. Provision for Cyclical Maintenance

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Cyclical Maintenance			
Provision at the Start of the Year	152,073	152,073	113,446
Increase to the Provision During the Year	23,360	20,225	3,591
Use of the Provision During the Year	(10,396)	-	-
Other Adjustments	(94,357)	-	35,035
Provision at the End of the Year	**70,680**	**172,298**	**152,072**
Current and Term Cyclical Maintenance			
Cyclical Maintenance - Current	14,640	119,359	100,396
Cyclical Maintenance - Non current	56,040	52,939	51,676
Total Current and Term Cyclical Maintenance	**70,680**	**172,298**	**152,072**

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Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. 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:

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Finance Lease Liability			
No Later than One Year	4,218	4,205	5,713
Later than One Year and no Later than Five Years	3,603	3,575	2,136
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
Total Finance Lease Liability	**7,821**	**7,780**	**7,849**

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Represented by			
Finance Lease Liability - Current	4,218	4,205	5,713
Finance lease liability - Non Current	3,603	3,575	2,136
Total Represented by	**7,821**	**7,780**	**7,849**

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(d). 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.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	4,615	3,550
Leadership Team		
Remuneration	590,398	529,237
Full-time equivalent members	5	5
Total key management personnel remuneration	595,013	539,237

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:

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	4-5	4-5

Other Employees

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100-110	3.00	2.00
110-120	2.00	1.00

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:

	2024 Actual	2023 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 2024. Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance - schools payroll

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

The Ministry 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised as asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

18. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has entered into contract agreements for capital works as follows: nil

(Capital commitments at 31 December 2023: $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.

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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

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Financial Instruments Breakdown			
Cash and Cash Equivalents	802,156	734,809	695,691
Receivables	143,547	145,000	104,905
Total Financial assets measured at amortised cost	**945,703**	**879,809**	**800,596**

	2024 ACTUAL	2024 BUDGET (UNAUDITED)	2023 ACTUAL
Financial liabilities Measured at Amortised Cost			
Payables	180,042	176,487	127,138
Finance Leases	7,821	7,780	7,849
Total Financial liabilities Measured at Amortised Cost	**187,863**	**184,267**	**134,987**

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.

The opening balances of the following amounts have been corrected due to misstatement in the prior year audited accounts. The amounts were immaterial and had no effect on the Statement of Comprehensive Revenue and Expenses.

Note 12:
Other adjustments changed from $0 to $35,035
Provision at the end changed from $117,037 to $152,072
Cyclical Maintenance - Current changed from $78,591 to $118,736
Cyclical Maintenance - Non Current changed from $38,446 to $51,676

Statement of changes in Net Assets/Equity
Total Comprehensive Revenue and Expenses for the year changed from $95,087 to $60,052
Equity at 31 December changed from $630,592 to $595,557

Statement of Financial Position
Cyclical Maintenance - Current changed from $78,591 to $118,736
Cyclical Maintenance - Non Current changed from $38,446 to $51,676

SA
SILKS AUDIT

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST MARY'S SCHOOL - WHANGANUI FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2024*

The Auditor-General is the auditor of St Mary's School - Whanganui (the School). The Auditor-General has appointed me, Sarah Jenkins 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 19, that comprise the *statement of financial position* as at *31 December 2024*, 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 2024*; 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 2025. 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.

SILKS AUDIT
Chartered Accountants

CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

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- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 32, 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.

Sarah Jenkins
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

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.

We are seeing and hearing more Te Reo in classrooms and out and about around the school in an authentic 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 have completed Level 1 through Te Ahu o Te Reo Māori. It was my absolute pleasure to award 3 staff their Certificates at prizegiving for He Ata Rawea Level 3 and 2 staff for He Ata Rawea Level 4 through Te Ahu o te Reo Māori ki te Taiuru. Of note was one staff member who was the first in the whole region to do back to back levels through to Level 4.

Our kapahaka programme is spectacular. Our Kapahaka teacher has excelled in planning a programme that reaches across our three areas of the school. Staff participate in this programme alongside their students. It is a pleasure to listen to our students with confidence and enthusiasm.

We as a staff continue to evaluate and build on our culturally responsive practice. Our board have used the Hautū Tool. Our board of trustees are committed to improving how culturally responsive our school is for our Māori community and we will continue to keep this a focus.

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 recieved 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
- Proffessional Development for staff
- Intermediate Team Building
- Fitness programme
- Sport Stacking
- Box Fit
- Badminton
- Dance
- Basketball
- Whanganui Tennis

All students participated in some or all of these opportunties.

Special and contestable funding

N/A

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 counseler 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. I am the EEO representative. I regularly meet with staff around wellbeing. We use a restorative process if staff needed. I follow up 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 and adapt or put in support as required.

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	

Annual Report 2024

St Mary's School

Strategic Goals 2024 - 2026		
Embracing Faith: The Heart of Our Catholic Community	**Excellence in Education: Designing a Dynamic Curriculum for Quality Learning**	**Thriving from Within: Nurturing Authentic Well-being**
Aspirational Goal: To passionately live and serve in the spirit of Jesus through active participation, Catholic Social Teaching and modelling of our Catholic faith within our school and wider parish. Learning focused partnerships between students, teachers and whānau empower learners to thrive.	**Aspirational Goal:** To establish a forward-thinking local curriculum that embodies our Catholic identity, is grounded in Te Ao Māori, and fosters robust student success. Ensuring a unified curriculum approach throughout the school, placing learners at the core. Fostering a culture of continual improvement which prioritises effective collaboration between teachers to provide rich student achievement.	**Aspirational Goal:** To nurture our students, staff and whānau by building wellbeing and resilience. To promote spiritual wellbeing which forms the foundation of life's journey with God. To provide a safe positive environment through authentic quality relationships and partnerships. To remove barriers through equity growing curious, courageous and confident learners.

Statement of Variance

Aspirational Goal 1: To passionately live and serve in the spirit of Jesus through active participation, Catholic Social Teaching and modelling of our Catholic faith within our school and wider parish.
Annual Goal 1: To enhance the implementation of Te Tatou Whakapono (the new Religious Education curriculum) at St. Mary's School by developing robust planning, assessment, evaluation, and tracking systems across all levels.

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***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.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***
Have Year 3-6 teachers attend face to face workshops, zoom sessions and planning meetings on the Tō Tātou Whakapono, ensuring they are equipped to deliver the curriculum effectively. Experiment using the new planning templates provided by the PNCEO team. Implement an evaluation process that informs teams, DRS and BOT on the effective learning of the Catholic faith. Implement a tracking system to monitor coverage of the key teachings of Tō Tātou Whakapono. Foster collaboration among teachers to share best practices and resources related to the new curriculum.	Level 1 of Tō Tātou Whakapono was launched ready for use 2023, with our Y1-2 teachers using the new document and resources. In 2024 Level 2 was ready to use and Level 3 by the end of the year. Professional development was informed from PNCEO and our DRS drawing on her knowledge from her NCRS study. Staff professional development meetings focused on the Level 2 resource. Our Year 3-6 teachers also attended face to face workshops, zoom sessions and planning meetings on the Tō Tātou Whakapono, ensuring they were equipped to deliver the curriculum effectively. Teachers have experimented with new planning templates provided by the PNCEO team. They continue to adapt and make the planning work for them in a way that authentically guides their teaching. Implementing an evaluation process to enable reporting to the board on effective learning of the Catholic Faith is something we will be working on as our new DRS gets to grips with her new role. Implementing a tracking system has not happened. We have had a change of DRS and this will be addressed in due course. Our DRS is currently working with the education team on this. Collaboration amongst teachers to share best practice and resources related to the new curriculum is happening and we will continue to build on this. A stand out for our staff has been evidenced in two teachers rostered each week to lead liturgy on a Monday morning. The liturgies are exceptional and we have seen such an authentic positivity among staff.	Getting to grips with the new curriculum is a long game to ensure confidence and embedding our new curriculum in a sustainable way. We continue to work through this. I am extremely proud of the team.
Planning for next year – where to next? School planning, assessment, evaluation and reporting procedures need to be effectively implemented, monitored and reflected on so there is consistency across the school.		

Aspirational Goal 2:

To establish a forward-thinking local curriculum that embodies our Catholic identity, is grounded in Te Ao Māori, and fosters robust student success. Ensuring a unified curriculum approach throughout the school, placing learners at the core. Fostering a culture of continual improvement which prioritises effective collaboration between teachers to provide rich student achievement.

Annual Goal 2:

To model and build staff capability by meaningfully incorporating te reo Māori and tikanga Māori into the everyday life of our place of learning.

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***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.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***
To work with our Takitini ASL to connect with iwi and engage in partnership. To continue to promote the use of Te Reo Māori in our school. Ensure and advise around culturally responsive practice. Lead community consultation. To support our new role of Kapahaka Rangatira. Completing Level 3 Te Ahu o Te Reo Māori. Leading staff study group to maintain our Level 1 and 2 Te Reo Māori.	We have held an initial meeting with our Takitini ASL and have approached a number of parents to form a working group to move forward. The challenge here is the fast pace of change our schools are moving through with Ministry of Education changes. This impacts on workload and time availiable. I want to ensure this process is authentic and these things take time. It is still high priority for us. Te Reo Māori has moved into an authentic and sustainable part of who we are. I am so incredibly proud our our team. It was my absolute pleasure to award 3 staff their Certificates at prizegiving for He Ata Rawea Level 3 and 2 staff for He Ata Rawea Level 4 through Te Ahu o te Reo Māori ki te Taiuru. Of note was one staff member who was the first in the whole region to do back to back levels through to Level 4. Our Kapahaka programme has gone from strength to strength and it is an absolute pleasure to see and hear the enthusiasm from both staff and students. The teacher who takes this programme is exceptional and brings an enthusiasm which is a great motivator. Our Matariki celebrations are also growing from strength to strength. This has opened conversations with whānau which have been really positive. When we advertise new positions we now put the expectation for completing professional development in Te Reo Māori.	We have held many discussions at Senior Staff level around our concern for the standardised assessment coming our way. We have worked so hard with our culturally responsive practice within our school environment and teaching programmes. The use of PaCT has allowed us to assess our students in an authentic way. In 2026 when we are required to move to standardised online testing we know that this will not allow many of our students to demonstrate their learning. We are working to see what we can do ensure this does not impact on our learners.

Planning for next year – where to next?

Celebrating our diversity. Foster a school environment where every student and family feels valued, respected, and included. In acknowledging the cultural diversity within the school, intentional conversations and actions are beginning to take shape so everyone has a sense of belonging.

Aspirational Goal 3:

To establish a forward-thinking local curriculum that embodies our Catholic identity, is grounded in Te Ao Māori, and fosters robust student success. Ensuring a unified curriculum approach throughout the school, placing learners at the core. Fostering a culture of continual improvement which prioritises effective collaboration between teachers to provide rich student achievement.

Annual Goal 3:

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

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***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.***	**Reasons for any differences (variances) between the target and the outcomes** ***Think about both where you have exceeded your targets or not yet met them.***
Continued moderation to ensure all teachers are using Learning Progressions consistently for both reading and writing. Continuation of unpacking the Learning Progression framework throughout the year within teams. Round three of ALL Literacy support: Middle School. BSLA Structured Literacy programme: Junior School and two Learning Assistants. The Code: Intermediate School. Teachers make judgements in connection to the signposts in PaCT. Teachers assess to determine their target students. Teachers of Year 0-2 implementing Structured Literacy within their classroom programme. Acceleration opportunities for targeted students who are below curriculum expectations in literacy. Shifting teacher practice to shift students' achievement by developing teachers' process of inquiry. Apply ideas from the Helen Walls Literacy course - Leading Change in Literacy. Creating a Literacy Curriculum Delivery Guide at St Mary's.	We have consistency from teachers around making literacy judgements in PaCT and they have developed their knowledge further of the literacy learning progressions. This has been such a positive process. We were successful in Round 3 of ALL which was targeting the middle school. Our Intermediate teachers trained in using The Code. They have been very impressed with using this programme. Our Junior School and 2 Learning Assistants gained their Structured Literacy Micro - credential through the University of Canterbury, BSLA. Our children have really engaged with structured literacy. With the changes in the curriculum and the introduction of structured literacy we have decided to put on hold our Literacy Curriculum Delivery Plan. This will be worked on in 2025.	When we received the ALL contract details it had changed providers from the one we had been working with for the past several years. We then found we had to release all of our middle school for 3 consecutive days with a weeks notice. This was impossible for us to achieve logistically so we pulled out. We contacted the provider we had been working with and engaged her separately to do the work she had been doing with us. I feel we have positioned ourselves well for the changes we are undergoing.

Planning for next year – where to next?

Use, Monitor, Review and Evaluate our most significant initiatives; Better Start Literacy Approach, and Numicon, to improve learner outcomes and sustain high levels of attendance.

Create our Literacy Curriculum Delivery Guide.

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

Relevant Background Information								
	2021	%	2022	%	2023	%	2024	%
ORS: Ongoing Resource Scheme	2	< 1%	2	< 1%	0	0	0	0%
ICS: In Class Support	1	< 1%	2	< 1%	2	< 1%	7	3%
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%	30	11%
ESOL: English as a second language learners	6	2%	6	2%	29	11%	40	15%
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	38	16%	47	19%	37	14%	32	12%
Barriers: Stand downs, Trauma, Family separations, Family deaths, Impact of drugs and alcohol, Lack of food, Transport difficulties, Overcrowded Housing (Barriers are identified only if the are impacting in the current year)	55	23%	74	30%	48	19%	43	16%
Transfers: We collect this data for a variety of reasons: Students coming to us because of learning and/or behaviour issues, disengaged in education, some children have been at 2 or 3 schools in their short time at school. We have also seen a huge increase in ESOL students who are predominantly from India. We also have children who come to us for Intermediate.	53	22%	61	25%	69	28%	100	38%
Attendance: Students with significant low attendance	31	13%	25	10%	24	9%	25	9%
Note: some children feature in more than one box. **Most ESOL children receive small group ESOL Support on a weekly/fortnightly basis.**								

Analysis:

This year we had a record number of students receiving In Class Support funding. We were thrilled to receive this many. This funding reaches other students who have similar learning difficulties as we form small group learning opportunities where possible. Research shows that students often learn more and retain information longer when working in small groups. Small group instruction can foster collaboration, encourage peer-to-peer learning, and provide opportunities for more personalised feedback. Learning Assistants also support other students when working in the classroom.

Our intervention support is continuing to drop. We are making less referrals as we are managing the disruptive students within our Reset Programme. The results of this programme continue to surpass our hopes! Teachers send students to the Reset Room to complete work if they are disrupting the learning in their classroom. This allows the class to continue with their settled learning. 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. It gives the opportunity for students to be aware of their behaviour and work through the restorative process with their teacher. This then leads to them being able to self regulate which is the skill they need to learn. Whānau are also involved to support this learning from home.

Our Kaitakawaenga Mentoring programme through Sport Whanganui continues to achieve 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 as a group 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 in the classroom and playground.

Our student who has Intensive wrap around continues to see small steps in progress. He has an excellent team working at school and in the home.

The next observation is the continued increase in our ESOL students. We have 40 students currently working within our ESOL programme or getting targeted learning in the classroom. 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 is still declining as students move on to Year 9.

We continue to see a 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.

Our increase in transfer students continues. 100 students, 38% of our students have not started at St Mary's school as a 5 year old. Why is this important? Those first years at school are so important to build strong foundations in learning and good behaviour habits. If a child has changed schools because of learning or behaviour difficulties this does impact on their foundations of learning. A large block of this number are our ESOL students. We also gain a significant number of students for Intermediate education.

The tracking of our attendance data continues to be a focus. We work very hard in the attendance space to build strong relationships with whānau. I have not included 6 children who went home to India for family reasons as they usually have good attendance. I have also not included 2 students who had broken bones which meant significant time off school however they worked from home. Children with low attendance miss large chunks of learning and often make up our cohort of low achievement. Our high concern students who are chronically absent are currently working with Learning support, going through significant family upheaval or receiving social agency support.

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 Learner groups are frontloaded to enable their ability to participate. Our Supported Learners have complex learning needs and need significant intervention to make progress. These students receive In Class support or time with a dedicated learning assistant.

Better Start Literacy Approach, (BSLA), has been a game changer for both reading and writing. Our Year 0 to 4 staff have completed their training and the results are already showing great promise. The Intermediate School have completed The Code training. Year 5 & 6 teachers will do their training in 2025. We also have a support teacher working mostly in the structured literacy space. I am so proud of our staff who have worked incredibly hard. In 2025 we begin the structured maths journey.

We are still working through Tō Tātou Whakapono, the new RE Curriculum, which 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. This year we introduced our stunning kapahaka programme for all students and staff. We as a staff continue to evaluate and build on our culturally responsive practice.

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

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

The increase in Classroom Release Time, CRT, has been a game changer for staff. Teachers now get one day a fortnight for release. This release is used for planning, assessment, professional development and attending whanau huis. We have fought hard for this as a collective and I so pleased for our teachers.

On the next page you will see our data. Of note are the gains we have made in moving our target learners to working within and then also the shift in numbers with our working above. 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. The progress is evident and I feel we are going from strength to strength. Our staff work incredibly hard, the reset room is ensuring classrooms are settled and our structured literacy programmes combined with the 3 year maths contract we have just finished are producing results that have far surpassed what I had hoped for in this short space of time.

I am excited to see what next year brings.

Mathematics 2024								
	Supported Learners		Target Learners		Working Within		Working Above	
	Mid	End	Mid	End	Mid	End	Mid	End
All Learners	Small Sample Size	Small Sample Size	10%	4%	85%	86%	4%	9%
NZ European Learners	2%	Small Sample Size	7%	3%	89%	88%	2%	8%
Māori Learners	-	-	Small Sample Size	Small Sample Size	81%	85%	8%	13%
Asian Learners	-	-	15%	8%	80%	84%	5%	8%
Pacific Learners	-	-	Small Sample Size	Small Sample Size	89%	82%	-	Small Sample Size

Writing 2024								
	Supported Learners		Target Learners		Working Within		Working Above	
	Mid	End	Mid	End	Mid	End	Mid	End
All Learners	3%	2%	22%	11%	72%	83%	3%	4%
NZ European Learners	3%	2%	20%	11%	75%	83%	2%	4%
Māori Learners	2%	-	26%	9%	68%	85%	4%	6%
Asian Learners	3%	Small Sample Size	26%	16%	66%	78%	5%	4%
Pacific Learners	Small Sample Size	Small Sample Size	Small Sample Size	-	67%	82%	Small Sample Size	Small Sample Size

Reading 2024								
	Supported Learners		Target Learners		Working Within		Working Above	
	Mid	End	Mid	End	Mid	End	Mid	End
All Learners	2%	Small Sample Size	13%	6%	81%	82%	4%	11%
NZ European Learners	2%	Small Sample Size	13%	4%	82%	83%	3%	12%
Māori Learners	-	-	11%	4%	83%	83%	6%	13%
Asian Learners	5%	Small Sample Size	18%	14%	74%	78%	3%	6%
Pacific Learners	-	-	Small Sample Size	Small Sample Size	78%	82%	Small Sample Size	Small Sample Size