

ST FRANCIS DE SALES SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



ST FRANCIS DE SALES SCHOOL

TE KURA O HĀTO WERAHIKO TE HERA

Principal:	Mary-Angela Tombs
School Address:	11 Mersey Street, Island Bay
School Phone:	04 939 7370
School Email:	office@sfds.school.nz
Ministry Number:	3006
Accounting Provider:	Accounting for Schools Limited

ST FRANCIS DE SALES SCHOOL

Annual Report - For the year ended 31 December 2022

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ST FRANCIS DE SALES SCHOOL

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Peter Alexander Chew

Full Name of Presiding Member

Mary-Angela Tombs

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

31/05/23

Date:

31/05/23

Date:

ST FRANCIS DE SALES SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,828,572	1,712,909	1,746,230
Locally Raised Funds	3	135,350	135,100	156,067
Use of Proprietors land and buildings		416,100	420,000	416,100
Interest Earned		2,983	1,000	876
		<u>2,383,005</u>	<u>2,269,009</u>	<u>2,319,273</u>
Expenses				
Locally Raised Funds	3	91,527	87,500	98,598
Learning Resources	4	1,622,747	1,592,968	1,624,897
Administration	5	204,856	168,315	144,537
Finance		2,750	-	1,653
Property	6	529,863	540,453	529,526
		<u>2,451,743</u>	<u>2,389,236</u>	<u>2,399,211</u>
Net Surplus/(Deficit) for the year		(68,738)	(120,227)	(79,938)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(68,738)</u>	<u>(120,227)</u>	<u>(79,938)</u>

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

ST FRANCIS DE SALES SCHOOL
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	430,194	430,194	501,085
Total comprehensive revenue and expense for the year	(68,738)	(120,227)	(79,938)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,327	-	9,047
Equity at 31 December	<u>371,783</u>	<u>309,967</u>	<u>430,194</u>
Accumulated comprehensive revenue and expense	371,783	309,967	430,194
Equity at 31 December	<u>371,783</u>	<u>309,967</u>	<u>430,194</u>

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



ST FRANCIS DE SALES SCHOOL

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	88,676	76,813	149,426
Accounts Receivable	8	98,517	92,500	90,951
GST Receivable		25,812	25,000	29,516
Prepayments		18,424	15,000	13,230
Inventories	9	33,793	28,854	27,728
Investments	10	101,751	50,000	52,789
		<u>366,973</u>	<u>288,167</u>	<u>363,640</u>
Current Liabilities				
Accounts Payable	12	176,501	134,500	132,240
Revenue Received in Advance	13	-	-	2,000
Finance Lease Liability	15	10,137	4,000	9,633
		<u>186,638</u>	<u>138,500</u>	<u>143,873</u>
Working Capital Surplus		180,335	149,667	219,767
Non-current Assets				
Property, Plant and Equipment	11	220,093	195,000	218,896
Equitable Leasehold Interest	16	16,862	-	17,705
		<u>236,955</u>	<u>195,000</u>	<u>236,601</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	32,700	32,700	21,800
Finance Lease Liability	15	12,808	2,000	4,374
		<u>45,508</u>	<u>34,700</u>	<u>26,174</u>
Net Assets		<u>371,783</u>	<u>309,967</u>	<u>430,194</u>
Equity		<u>371,783</u>	<u>309,967</u>	<u>430,194</u>

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



ST FRANCIS DE SALES SCHOOL

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		649,106	512,909	532,395
Locally Raised Funds		119,159	130,600	158,067
Goods and Services Tax (net)		3,705	4,514	11,892
Payments to Employees		(507,647)	(435,020)	(422,557)
Payments to Suppliers		(246,589)	(274,076)	(292,123)
Interest Paid		(2,750)	-	(1,653)
Interest Received		1,472	1,076	871
Net cash from / (to) the Operating Activities		16,457	(59,997)	(13,107)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(27,479)	(7,398)	(13,312)
Purchase of Investments		(48,962)	-	(52,789)
Sale of Investments		-	2,789	53,364
Net cash from / (to) the Investing Activities		(76,441)	(4,609)	(12,737)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,327	-	9,047
Finance Lease Payments		(11,092)	(8,007)	(10,569)
Net cash from Financing Activities		(765)	(8,007)	(1,522)
Net increase in cash and cash equivalents		(60,749)	(72,613)	(27,366)
Cash and cash equivalents at the beginning of the year	7	149,426	149,426	176,792
Cash and cash equivalents at the end of the year	7	88,676	76,813	149,426

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

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

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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 14.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the 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:

Building improvements	20–50 years
Furniture	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Equipment & Textbooks	5 years
Leased assets held under a Finance Lease	5 years
Leased Laptops held under Finance Lease	3 years
Library resources	12.5% Diminishing value

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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 sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

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 entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

n) Revenue Received in Advance

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

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds 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 Crown, 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 of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 at the start of the year.

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.



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	635,577	512,909	526,339
Other Government Grants	13,529	-	6,056
Teachers' Salaries Grants	1,179,466	1,200,000	1,213,835
	<u>1,828,572</u>	<u>1,712,909</u>	<u>1,746,230</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Fees for Extra Curricular Activities	64,566	49,000	80,311
Donations	41,347	60,600	39,354
Fundraising & Community Grants	2,661	-	1,216
Trading	26,776	25,500	35,186
	<u>135,350</u>	<u>135,100</u>	<u>156,067</u>
Expenses			
Extra Curricular Activities Costs	52,174	62,000	69,641
Trading	39,353	25,500	28,957
	<u>91,527</u>	<u>87,500</u>	<u>98,598</u>
<i>Surplus for the year Locally raised funds</i>	<u>43,823</u>	<u>47,600</u>	<u>57,469</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	40,472	36,312	73,164
Depreciation	47,156	49,000	50,045
Employee Benefits - Salaries	1,519,676	1,486,906	1,481,123
Information and Communication Technology	7,311	12,000	10,902
Staff Development	8,132	8,750	9,663
	<u>1,622,747</u>	<u>1,592,968</u>	<u>1,624,897</u>



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Audit Fee	7,051	7,051	6,846
Board of Trustees Expenses	3,330	3,800	2,971
Board of Trustees Fees	4,155	6,000	4,935
Communication	2,883	3,000	2,737
Consumables	5,299	8,600	8,514
Employee Benefits - Salaries	126,100	95,783	86,763
Insurance	9,936	9,431	9,162
Other	40,478	28,450	17,026
Service Providers, Contractors and Consultancy	5,624	6,200	5,583
	<u>204,856</u>	<u>168,315</u>	<u>144,537</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	8,058	8,400	7,104
Consultancy and Contract Services	6,997	8,000	11,476
Cyclical Maintenance Expense	10,900	10,900	10,900
Employee Benefits - Salaries	50,107	52,853	42,735
Grounds	5,610	-	3,642
Heat, Light and Water	12,912	11,300	10,959
Rates	1,748	1,800	1,828
Repairs and Maintenance	10,736	20,200	17,406
Security	6,695	7,000	7,376
Use of Land and Buildings	416,100	420,000	416,100
	<u>529,863</u>	<u>540,453</u>	<u>529,526</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Business Saver Account	7,228	55,641	57,107
Current 00 Account	81,448	21,172	40,632
Short-term Bank Deposits	-	-	51,687
Cash equivalents and bank overdraft for Cash Flow Statement	<u>88,676</u>	<u>76,813</u>	<u>149,426</u>

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	690	2,500	-
Receivables from the Ministry of Education	13,501	-	-
Interest Receivable	1,587	-	76
Teacher Salaries Grant Receivable	82,739	90,000	90,875
	<u>98,517</u>	<u>92,500</u>	<u>90,951</u>
Receivables from Exchange Transactions	2,277	2,500	76
Receivables from Non-Exchange Transactions	96,240	90,000	90,875
	<u>98,517</u>	<u>92,500</u>	<u>90,951</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	31,942	28,654	27,559
Stationery	1,851	200	169
	<u>33,793</u>	<u>28,854</u>	<u>27,728</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	101,751	50,000	52,789

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Furniture and Equipment	173,633	6,404	-	-	(27,341)	152,696
Information Technology	24,221	20,927	-	-	(9,277)	35,871
Leased Assets	8,162	20,030	-	-	(7,762)	20,430
Library Resources	12,332	148	-	-	(1,546)	10,934
Textbooks	548	-	-	-	(386)	162
Balance at 31 December 2022	218,896	47,509	-	-	(46,312)	220,093

The net carrying value of assets held under a finance lease is \$20,430 (2021: \$8,162).

	2022 Cost or Valuation \$	2022 Accum Depn \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accum Depn \$	2021 Net Book Value \$
Furniture and Equipment	337,331	(184,635)	152,696	330,928	(157,294)	173,633
Information Technology	258,789	(222,918)	35,871	237,862	(213,641)	24,221
Leased Assets	82,648	(62,218)	20,430	62,618	(54,456)	8,162
Library Resources	59,617	(48,683)	10,934	59,469	(47,137)	12,332
Textbooks	10,878	(10,716)	162	10,878	(10,330)	548
Balance at 31 December	749,263	(529,170)	220,093	701,755	(482,858)	218,896

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	48,098	25,000	25,038
Accruals	7,051	9,500	6,846
Employee Entitlements - salaries	110,102	90,000	90,875
Employee Entitlements - leave accrual	11,250	10,000	9,481
	176,501	134,500	132,240
Payables for Exchange Transactions	165,251	124,500	122,759
Payables for Non-exchange Transactions - Other	11,250	10,000	9,481
	176,501	134,500	132,240

The carrying value of payables approximates their fair value.



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

13. Revenue Received in Advance

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

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	0
Provision at the Start of the Year	21,800	21,800	10,900
Increase to the Provision During the Year	10,900	10,900	10,900
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	32,700	32,700	21,800
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non Current	32,700	32,700	21,800
	32,700	32,700	21,800

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2029. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	11,718	4,000	10,483
Later than One Year and no Later than Five Years	13,944	2,000	4,595
Future Finance Charges	(2,717)	-	(1,071)
	22,945	6,000	14,007
Represented By			
Finance Lease Liability - Current	10,137	4,000	9,633
Finance Lease Liability - Non Current	12,808	2,000	4,374
	22,945	6,000	14,007



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

16. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 35 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor of the closure of the School.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cost - Terraced Seating	24,449	-	24,449
Accumulated amortisation	(7,587)	-	(6,744)
	16,862	-	17,705

17. Related Party Transactions

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

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

The Proprietor of the School (The Roman Catholic Archdiocese of Wellington) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects funds 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 Expense as "Use of land and buildings".

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,155	4,935
<i>Leadership Team</i> Remuneration Full-time equivalent members	274,882 2.00	252,141 2
Total key management personnel remuneration	279,037	257,076
Total full-time equivalent personnel	2.00	1.89

There are 9 member of the Board excluding the Principal. The Board has held 8 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:

	2022 Actual \$000	2021 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	2022 FTE Number	2021 FTE Number
\$000		
100 - 110	2	1
	2	1

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



ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

19. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly installments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works. (Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments. (Operating Commitments at 31 December 2021: nil)

21. Financial Instruments

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	88,676	76,813	149,426
Receivables	98,517	92,500	90,951
Investments - Term Deposits	101,751	50,000	52,789
Total Financial assets measured at amortised cost	288,944	219,313	293,166
Financial liabilities measured at amortised cost			
Payables	176,501	134,500	132,240
Finance Leases	22,945	6,000	14,007
Total Financial Liabilities Measured at Amortised Cost	199,446	140,500	146,247

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

22. Events After Balance Date

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

23. Comparatives

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



ST FRANCIS DE SALES SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Occupation	Term expired/expires
Peter Chew	Presiding Member	Re-elected Sept 2022	Director	September 2025
Mary-Angela Tombs	Principal	Appointed	Principal	
Sarah Fountain	Staff Rep	Re-elected Sept 2022	Teacher	September 2025
Haley Hakaraia	Parent Rep	Elected Sept 2022		September 2025
Dee Mallon	Parent Rep	Elected Sept 2022		September 2025
Dan McGuinness	Proprietor's Rep	Re-elected Sept 2022	Company Director	September 2025
Megan Teusse	Parent Rep	Re-elected Sept 2022	Pharmacist	September 2025
Aaron Withers	Proprietor's Rep	Re-elected Sept 2022	Surgeon	September 2025
Jo White	Parent Rep	Elected Sept 2022		September 2025
Ameha Wondirad	Parent Rep	Elected Sept 2022		September 2025
Tamanda Chinula	Parent Rep	Re-elected June 2019	Casual Teacher Aide	September 2022
Ben Sutherland	Parent Rep	Selected Feb 2022	Director	September 2022
Sudesh Wasoori	Parent Rep	Elected June 2019	Consultant	September 2022

ST FRANCIS DE SALES SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support sport for school aged children.

In 2022 St Francis De Sales school received \$3,423 in Kiwi Sport funding (2021: \$3,621).

St Francis De Sales used the Kiwi Sport funding to fund the attendance of the whole school at a Kiwi Hoops basketball session run by Wellington Basketball.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 the St Francis De Sales School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Independent auditor's report

To the readers of the financial statements of St Francis de Sales School for the year ended 31 December 2022

The Auditor-General is the auditor of St Francis de Sales School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, 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, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

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

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

Basis for Opinion

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

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

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

Responsibilities of the Board 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise 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 20 to 21, and pages 25 to 32 but does not include the financial statements, and our auditor's report thereon.

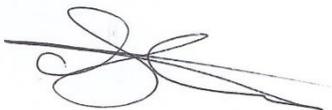
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

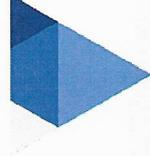
Independence

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* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to be 'Andrew Steel', written over a horizontal line.

Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



School Name:	St Francis de Sales School	School Number: 3006
Strategic Goal	Our SFDS Way of Thinking: Support our learners to develop critical thinking skills, be problem-solvers, and understand how they learn, as a basis for improved educational outcomes.	
NELPs:	LEARNERS AT THE CENTRE: Learners with their whānau are at the centre of education. BARRIER FREE ACCESS: Great education opportunities and outcomes are within reach for every learner.	
Annual Goal(s):	BAU 5: Continue to identify ākonga who are not making sufficient progress in Literacy and Numeracy, and adjust learning opportunities, teaching approaches and supports BAU 10: Continue seeking resourcing for inclusion programmes and additional care for learners with disabilities and those with learning support needs BAU 13: Continue to address barriers to learning by ensuring ICTs are fit for purpose to enable all akonga to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills, and minimising inequities of BYOD (ICT Lead) BAU 16: Continue to respond to teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches	
Target:	Maths progress of all target learners will be accelerated in the Additive Thinking Aspect	
Baseline Data:	PaCT Maths: Additive Thinking Aspect <ul style="list-style-type: none"> ● 33 (14%) of learners were below expected levels: <ul style="list-style-type: none"> ○ 12 (15%) of Year 1-3 learners ○ 9 (10%) of Year 4-6 learners ○ 12 (21%) of Year 7-8 learners ○ 7 (20%) of NZ Māori akonga ○ 5 (25%) of Pasifika learners ○ 1 ESOL-funded learners ○ 15 girls and 18 boys 	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Activities to strengthen understanding of place value to help solve problems involving whole and part numbers Extra Teacher Aide and Teacher support for specific learners to develop early number knowledge, basic facts to 10, 20 using Numicon maths materials. Homework - number knowledge practice. Reinforcement of number knowledge - with the teacher and again with a teaching assistant. Basic facts groups specific to need and sending home relevant support material. Specific repetition with materials Clear learning goals shared with whanau and ākonga around place value understanding. Targeted support for basic facts knowledge as identified in the Prototec Basic Facts test. Talk-moves utilised more effectively as a focus that is 	<p>By the end of 2022:</p> <ul style="list-style-type: none"> 32 (100% of) target learners had made progress across all aspects of Maths 13 (40% of) learners had made accelerated progress across all aspects of Maths <5 (<1% of) target learners had made less than expected progress across all aspects of Maths <p>The greatest success was in the Year 4-6 group of learners:</p> <ul style="list-style-type: none"> 90% made accelerated progress 10% made typical progress (what would be expected without and intervention in place) <p>Within the Year 1-3 group:</p> <ul style="list-style-type: none"> 40% made accelerated progress 58% made typical progress 2% made less than typical progress <p>The Year 7&8 learners group changed due to one learner moving away. Of the remaining 11 learners:</p>	<p>In Year 4-6, stations in Maths gave the learners an element of choice - giving them ownership.</p> <p>Tactile practice and continuing learning into the home (e.g. using Playdough, Studyladder, Sumdog) was successful in Year 4-6 - discouraging dislike of Maths.</p> <p>When carrying out long term plans for maths, Year 4-6 gave more time in the plan to areas of need identified from 2021. PacT data was a helpful baseline for teachers.</p> <p>In Year 1-3 teachers we question whether there was enough structure in maths in the teaching of Maths - related to the number framework.</p>	<p>Develop an understanding of Maths vocabulary. Being able to make good use of resources that are word-dense.</p> <p>In Year 1-3 renew focus on number knowledge through the Numeracy Project. Teachers will collaboratively explore the teaching tools within the programme, rather than merely focussing on the assessment.</p> <p>Carry on shared games and interactive activities to develop / strengthen basic number facts knowledge.</p> <p>Explore the difference between girls and boys' progress in maths in Year 4-6.</p>

<p>evaluated weekly at kaiako hui.</p> <ul style="list-style-type: none"> ● Class based shared learning drills on basic facts learning for all - Scratch Garden, Number Rock etc. ● Teacher planning utilised numeracy project/NZ maths structure ● Teaching units across syndicates organising learners according to need. ● Tracking student progress in real time using a shared framework for all teachers to view their learners' progress. 	<ul style="list-style-type: none"> ● 90% made typical progress ● 10% made less than typical progress (this learner's progress as decreased in the past year) <p>All NZ Māori ākonga who were target learners made progress in Maths, with 42% making accelerated progress</p> <p>All Pasifika target learners made progress in Maths, with 50% making accelerated progress</p> <p>Within the Additive Thinking Aspect of Maths:</p> <ul style="list-style-type: none"> ● 17 learners progressed by 1 PaCT signpost level ● 5 learners progressed by 2 PaCT signpost levels ● 7 learners progressed by 3 or more PaCT signpost levels ● <5 learners stayed at the same PaCT signpost level and their progress overall was attributed to other aspects of Maths <p>10 (66% of) girls made accelerated progress.</p> <p><5 (18% of) boys made accelerated progress.</p>	
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Planning for next year:

- Continue to include a Maths goal in the 2023 Annual Plan, which links with the literacy goal - making the most of building maths vocab for all learners.
- Review how Target students are chosen, planned for and monitored over time across the school
- Evaluate and compare maths target plans and processes between the three teams in the school
- Evaluate interventions that are put in place for learners who are not progressing as they should
- Apply for in-class support for learners whose progress is impacted by additional learning needs
- Explore alternative options for maths interventions in Year 1-3, 7&8
- Implement new School Management System, Hero - to keep individual learner progress against the curriculum more easily tracked by teachers and leaders

Strategic Goal	<p>Our SFDS Way of Thinking: Support our learners to develop critical thinking skills, be problem-solvers, and understand how they learn, as a basis for improved educational outcomes.</p>
Annual Goals	<p>BAU 5: Continue to identify ākonga who are not making sufficient progress in Literacy and Numeracy, and adjust learning opportunities, teaching approaches and supports</p> <p>BAU 10 Continue seeking resourcing for inclusion programmes and additional care for learners with disabilities and those with learning support needs</p> <p>BAU 13: Continue to address barriers to learning by ensuring ICTs are fit for purpose to enable all akonga to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills, and minimising inequities of BYOD (ICT Lead)</p> <p>BAU 16: Continue to respond to teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches</p> <p>LEARNERS AT THE CENTRE: Learners with their whānau are at the centre of education. BARRIER FREE ACCESS: Great education opportunities and outcomes are within reach for every learner.</p>
NELPs:	
2022 Schoolwide Target:	<p>Literacy progress of all target learners will be accelerated through creating texts to communicate knowledge and understanding.</p>
Baseline Data:	<p>PaCT Signposts:</p> <ul style="list-style-type: none"> ● Create texts to communicate knowledge and understanding (writing) - this signpost was chosen as the Literacy Target measure ● Making sense of text using knowledge of text structures and features (reading) <p>In relation to PaCT Writing: Create texts to communicate knowledge and understanding</p> <ul style="list-style-type: none"> ● 36 (16%) of learners were below expected levels: <ul style="list-style-type: none"> ○ 14 (18%) of Year 1-3 learners ○ 12 (13%) of Year 4-6 learners ○ 10 (18%) of Year 7-8 learners ○ 9 (15%) of NZ Māori akonga ○ 3 (15%) of Pasifika learners

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Focussed on strengthening learners' understanding and use of structures and features of text through:</p> <ul style="list-style-type: none"> • Additional teaching assistant support focused on target learners during classroom instructional time. • Additional/repeated reading sessions. • Shared reading goals with whanau through daily reading journals. • Specific reading comprehension programmes • SRA cards • Toxic Reading for a group of boys • Repeated Reading programme • Extra 1:1 reading during class silent reading time • Kaiako PD facilitated by RTLB focused on target groups of learners • Using audio support for students with dyslexia, inclusion via Literature Circles. • Individualised phonetic and high frequency word programs. 	<p>By the end of 2022:</p> <ul style="list-style-type: none"> • 15 (43% of) learners made accelerated progress across Writing • 33 (94% of) learners made progress across Writing • <5 (11% of) learners made less than typical progress across Writing <p>The greatest success was in the Year 1-3 and Year 7&8 groups as below:</p> <p>Year 1-3:</p> <ul style="list-style-type: none"> • 66% of learners made accelerated progress • 43% of learners made typical progress (what would be expected without and intervention in place) <p>The Year 7&8 learners group changed due to one learner moving away. Of the remaining 9 learners:</p> <ul style="list-style-type: none"> • 66% of learners made accelerated progress • 22% of learners made typical progress • 10% made less than typical progress 	<p>Writing for a purpose seemed to make a difference, particularly for the boys (Science, History, speech)</p> <p>Sophisticated picture books engaged the older learners.</p> <p>This target group was identified using 1 aspect of Writing, as this aspect also related to the Maths target.</p> <p>The targets were measured in a more general sense, considering progress rates across all aspects.</p> <p>There may have been wider issues with other aspects that impacted the learners' progress overall.</p>	<p>Strengthen the key messages and contexts to have a purpose of writing.</p> <p>Continue to strengthen phonological awareness within the literacy programme.</p> <p>Roll out BSLA programme to further students and train more staff</p> <p>Strengthen focus on individual learners' interests.</p>

<ul style="list-style-type: none"> ● Kaiako PD facilitated by RTLB focused on one-to-one reading lessons with target ākonga. ● The Code- year 2 and 3 target group- Teacher Aide led. ● Heggerty Phonological Awareness programme implemented (All learners in Year 2-3; target learners in Year 4-6) ● Teacher or teaching assistant - specific teaching sessions to further build skill and knowledge from whole class learning programmes- eg Early Words and Phonics Plus ● The Code- year 2 and 3 target group: Teacher Aide led. ● Trialling voice typing with reluctant writers and writers who find spelling difficult. ● Focus on the writing process. ● Giving sentence starters for those who find it difficult to start. ● Developing the use of planning templates. ● Implementing 'The Code' to improve encoding ability. ● Continuing to build familiarity with visual organisers to assist with planning before writing. ● Encouraging whanau 'buy-in' with target learners, especially on larger projects such as speech writing. 	<p>In the Year 4-6 group of learners:</p> <ul style="list-style-type: none"> ● 50% made typical progress ● 25% made less than typical progress ● 25% made no progress or regressed <p>All NZ Māori ākonga made progress in Writing, with 50% making accelerated progress</p> <p>All Pasifika learners made progress in Writing, with 25% making accelerated progress</p> <p>Within the writing aspect related to create texts to communicate knowledge and understanding:</p> <ul style="list-style-type: none"> ● 19 learners progressed by 1 signpost level ● 1 learner progressed by 2 signpost levels ● 19 learners stayed at the same signpost level and their progress overall was attributed to other aspects of Writing <p>4 (40% of) girls made accelerated progress.</p> <p>4 (45% of) boys made accelerated progress.</p>	
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- Better Start Literacy Approach (BSLA) for Year 1s in Rm 3
- 'Booster' group in each class working with the teacher on specific areas of writing that need support, while the rest of the class is supervised by a TA
- Further analysis of The Code scores and re-grouping
- Using PACT framework to support planning development.
- Updating relevant PACT aspects during a unit of work in Year 7&8
- Using e-asTTle in Year 7&8 writing assessment to create a 'baseline' of data prior to a unit of work (science fair, informative writing)

Planning for next year:

Identify specific learners who have not reached the targets and plan to have specific literacy interventions in place for them in 2023. Ensure these interventions are focussed on the individual needs.

BSLA training for all Year 1-3 teachers. Implement BSLA in Year 1-2. BSLA-Support training for 2 teacher aides working with juniors classes (with plan in place to broaden this training further the following year).

Implement new School Management System, Hero - to keep individual learner progress against the curriculum more easily tracked by teachers and leaders

Continue with this goal in the 2023 Annual Plan, with links to the maths goal.