

ST FRANCIS DE SALES SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



ST FRANCIS DE SALES SCHOOL

TE KURA O HĀTO WERAHIKO TE HERA

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

ST FRANCIS DE SALES SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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ST FRANCIS DE SALES SCHOOL

Statement of Responsibility

For the year ended 31 December 2024

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

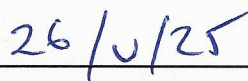
The School's 2024 financial statements are authorised for issue by the Board.



Full Name of Presiding Member



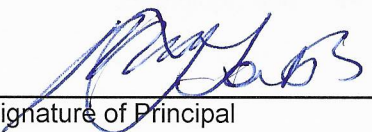
Signature of Presiding Member



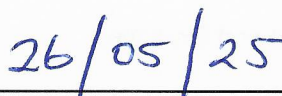
Date:



Full Name of Principal



Signature of Principal



Date:

ST FRANCIS DE SALES SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	1,948,794	1,725,720	1,800,654
Locally Raised Funds	3	149,396	127,800	143,629
Use of Proprietors land and buildings		356,949	650,000	416,100
Interest		8,039	6,500	9,292
		2,463,178	2,510,020	2,369,675
Expenses				
Locally Raised Funds	3	94,138	91,400	82,860
Learning Resources	4	1,742,970	1,500,303	1,667,139
Administration	5	192,280	182,110	178,034
Interest		988	2,000	1,587
Property	6	522,937	766,596	556,909
Loss on Disposal of Property, Plant and Equipment		912	-	-
		2,554,225	2,542,409	2,486,529
Net Surplus/(Deficit) for the year		(91,047)	(32,389)	(116,854)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(91,047)	(32,389)	(116,854)

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 2024

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January	332,600	332,600	371,783
Total comprehensive revenue and expense for the year	(91,047)	(32,389)	(116,854)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	33,201	-	77,671
Equity at 31 December	274,754	300,211	332,600
Accumulated comprehensive revenue and expense	274,754	300,211	332,600
Equity at 31 December	274,754	300,211	332,600

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	97,602	18,383	5,298
Accounts Receivable	8	129,781	91,500	104,109
GST Receivable		24,107	25,000	27,497
Prepayments		22,414	15,000	26,588
Inventories	9	29,815	30,000	33,358
Investments	10	54,184	100,000	103,991
		357,903	279,883	300,841
Current Liabilities				
Accounts Payable	12	163,734	136,000	150,019
Revenue Received in Advance	13	36,457	-	15,324
Finance Lease Liability	15	4,805	6,172	15,285
		204,996	142,172	180,628
Working Capital Surplus		152,907	137,711	120,213
Non-current Assets				
Property, Plant and Equipment	11	220,437	205,000	246,635
Equitable Leasehold Interest	16	15,176	15,000	16,019
		235,613	220,000	262,654
Non-current Liabilities				
Provision for Cyclical Maintenance	14	113,271	54,500	43,600
Finance Lease Liability	15	496	3,000	6,668
		113,767	57,500	50,268
Net Assets		274,754	300,211	332,600
Equity		274,754	300,211	332,600

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		684,284	525,720	557,796
Locally Raised Funds		183,364	112,926	172,694
Goods and Services Tax (net)		3,392	2,494	(1,685)
Payments to Employees		(527,995)	(362,277)	(538,701)
Payments to Suppliers		(289,274)	(189,821)	(275,317)
Interest Paid		(988)	(2,000)	(1,587)
Interest Received		10,241	8,673	7,206
Net cash from / (to) the Operating Activities		63,024	95,715	(79,593)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(37,076)	(6,496)	(76,414)
Purchase of Investments		-	-	(2,240)
Sale of Investments		49,807	3,991	-
Net cash from / (to) the Investing Activities		12,731	(2,505)	(78,654)
Cash flows from Financing Activities				
Furniture and Equipment Grant		33,201	(67,344)	77,671
Finance Lease Payments		(16,652)	(12,781)	(2,802)
Net cash from Financing Activities		16,549	(80,125)	74,869
Net increase in cash and cash equivalents		92,304	13,085	(83,378)
Cash and cash equivalents at the beginning of the year	7	5,298	5,298	88,676
Cash and cash equivalents at the end of the year	7	97,602	18,383	5,298

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

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

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 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.

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 2024

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 2024

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 2024

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 2024

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 2024

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are 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 2024

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	667,318	513,220	544,590
Other Government Grants	36,046	12,500	13,206
Teachers' Salaries Grants	1,245,430	1,200,000	1,242,858
	<u>1,948,794</u>	<u>1,725,720</u>	<u>1,800,654</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Fees for Extra Curricular Activities	64,832	64,100	61,653
Donations	58,533	36,000	54,853
Fundraising & Community Grants	4,249	2,200	2,187
Trading	21,782	25,500	24,936
	<u>149,396</u>	<u>127,800</u>	<u>143,629</u>
Expenses			
Extra Curricular Activities Costs	73,474	65,900	59,051
Trading	20,664	25,500	23,809
	<u>94,138</u>	<u>91,400</u>	<u>82,860</u>
<i>Surplus for the year Locally raised funds</i>	<u>55,258</u>	<u>36,400</u>	<u>60,769</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	64,498	35,597	30,013
Depreciation	63,203	49,150	52,525
Employee Benefits - Salaries	1,600,030	1,399,056	1,570,746
Information and Communication Technology	10,206	11,000	7,320
Staff Development	5,033	5,500	6,535
	<u>1,742,970</u>	<u>1,500,303</u>	<u>1,667,139</u>

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,587	7,051	8,763
Board of Trustees Expenses	2,433	2,500	2,352
Board of Trustees Fees	3,955	6,000	3,590
Communication	3,038	3,000	3,175
Consumables	11,789	9,000	11,779
Employee Benefits - Salaries	115,553	114,159	111,335
Insurance	13,492	10,300	10,505
Other	27,403	24,100	20,547
Service Providers, Contractors and Consultancy	6,030	6,000	5,988
	192,280	182,110	178,034

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,454	5,000	5,600
Consultancy and Contract Services	1,932	5,000	5,843
Cyclical Maintenance Expense	69,671	10,900	10,900
Employee Benefits - Salaries	49,408	52,896	66,668
Grounds	5,235	5,900	4,633
Heat, Light and Water	11,191	9,600	11,459
Rates	2,702	1,800	1,969
Repairs and Maintenance	11,744	18,500	25,062
Security	8,651	7,000	8,675
Use of Land and Buildings	356,949	650,000	416,100
	522,937	766,596	556,909

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Business Saver Account	24	1,000	13
Current 00 Account	97,578	17,383	5,285
Cash equivalents and bank overdraft for Cash Flow Statement	97,602	18,383	5,298

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	450	-	450
Receivables from the Ministry of Education	6,245	-	-
Interest Receivable	1,471	1,500	3,673
Teacher Salaries Grant Receivable	121,615	90,000	99,986
	<u>129,781</u>	<u>91,500</u>	<u>104,109</u>
Receivables from Exchange Transactions	1,921	1,500	4,123
Receivables from Non-Exchange Transactions	127,860	90,000	99,986
	<u>129,781</u>	<u>91,500</u>	<u>104,109</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	28,719	30,000	32,486
Stationery	1,096	-	872
	<u>29,815</u>	<u>30,000</u>	<u>33,358</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	54,184	100,000	103,991

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	135,980	15,018	-	-	(29,948)	121,050
Information Technology	85,363	19,053	(912)	-	(23,141)	80,363
Leased Assets	13,282	-	-	-	(7,728)	5,554
Library Resources	11,923	2,610	-	-	(1,518)	13,015
Textbooks	87	392	-	-	(24)	455
Balance at 31 December 2024	246,635	37,073	(912)	-	(62,359)	220,437

The net carrying value of assets held under a finance lease is \$5,554 (2023: \$13,282).

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	2024	2024	2023	2023	2023
	3	Accum Depn	Net Book	Cost or	Accum Depn	Net Book
	\$	\$	Value	Valuation	\$	Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	347,995	(226,945)	121,050	348,476	(212,496)	135,980
Information Technology	188,758	(108,395)	80,363	321,589	(236,226)	85,363
Leased Assets	50,490	(44,936)	5,554	84,458	(71,176)	13,282
Library Resources	64,607	(51,592)	13,015	61,998	(50,075)	11,923
Textbooks	11,358	(10,903)	455	10,966	(10,879)	87
Balance at 31 December	663,208	(442,771)	220,437	827,487	(580,852)	246,635

12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	9,270	16,000	16,604
Accruals	10,087	-	7,263
Employee Entitlements - salaries	136,225	120,000	117,867
Employee Entitlements - leave accrual	8,152	-	8,285
	163,734	136,000	150,019
Payables for Exchange Transactions	155,582	136,000	141,734
Payables for Non-exchange Transactions - Other	8,152	-	8,285
	163,734	136,000	150,019

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 2024

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	16,457	-	15,324
Income in Advance	20,000	-	-
	<u>36,457</u>	<u>-</u>	<u>15,324</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	43,600	43,600	32,700
Increase to the Provision During the Year	69,671	7,300	10,900
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>113,271</u>	<u>50,900</u>	<u>43,600</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non Current	<u>113,271</u>	<u>54,500</u>	<u>43,600</u>
	<u>113,271</u>	<u>54,500</u>	<u>43,600</u>

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	5,154	6,172	16,273
Later than One Year and no Later than Five Years	517	3,000	7,038
Future Finance Charges	(370)	-	(1,358)
	<u>5,301</u>	<u>9,172</u>	<u>21,953</u>
Represented By			
Finance Lease Liability - Current	4,805	6,172	15,285
Finance Lease Liability - Non Current	496	3,000	6,668
	<u>5,301</u>	<u>9,172</u>	<u>21,953</u>

ST FRANCIS DE SALES SCHOOL

Notes to the Financial Statements For the year ended 31 December 2024

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.

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Cost - Terraced Seating	24,449	15,000	24,449
Accumulated amortisation	(9,273)	-	(8,430)
	15,176	15,000	16,019

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 2024

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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,955	3,590
<i>Leadership Team</i>		
Remuneration	283,635	281,189
Full-time equivalent members	2	2
Total key management personnel remuneration	287,590	284,779
Total full-time equivalent personnel	2	2

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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
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	2	2
120 - 130	1	1
	3	3

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 2024

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) 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 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 Settlement Wash Up

In 2024 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 instalments for the actual teacher aides employed in 2024. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2024. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2025.

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating commitments.

(Operating Commitments at 31 December 2023: nil)

21. Financial Instruments

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	97,602	18,383	5,298
Receivables	129,781	91,500	104,109
Investments - Term Deposits	54,184	100,000	103,991
Total Financial assets measured at amortised cost	281,567	209,883	213,398
Financial liabilities measured at amortised cost			
Payables	163,734	136,000	150,019
Finance Leases	5,301	9,172	21,953
Total Financial Liabilities Measured at Amortised Cost	169,035	145,172	171,972

22. Events After Balance Date

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

ST FRANCIS DE SALES SCHOOL

Members of the Board

For the year ended 31 December 2024

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
Father Doug Shepherd	Proprietor's Appointee	Re-elected Sept 2022	Parish Priest	December 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

ST FRANCIS DE SALES SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2024

Kiwisport is a government funding initiative to support sport for school aged children. For the year ending 31 December 2024 St Francis de Sales School received \$3094.68 in Kiwisport funding. St Francis de Sales School used the Kiwisport funding to contribute to the costs of:

- Whole school attendance at school athletics event
- Whole school attendance at school swimming event
- Year 7&8 netball tournament
- Year 1-4 Futsal festival
- Southern zone and interzone sports fixtures

Statement of Compliance with Employment Policy

For the year ended 31 December 2024, the St Francis de Sales School Board affirms that it has maintained an Employment Policy that upholds the principle of being a 'good employer.' This policy encompasses the following key commitments:

- **Fair and Equitable Employment Practices:** Ensuring non-discriminatory recruitment, selection, and promotion processes.
- **Health and Safety:** Providing a safe and healthy working environment for all staff.
- **Equal Employment Opportunities (EEO):** Promoting diversity and inclusivity within the workforce.
- **Employee Development:** Supporting professional growth through training and development opportunities.
- **Recognition of Employee Contributions:** Acknowledging and valuing the efforts and achievements of staff members.

The employment policy is readily accessible to all employees and is reviewed regularly to ensure its relevance and compliance with current legislation and best practices. The Board confirms that all staff members are informed of and adhere to this policy.

Acknowledgement of Grants Received

The St Francis de Sales School Board would like to thank the following organisations for their generous support through specific grants received during the year ended 31 December 2024:

- WF Anderson Education Foundation: \$6,000
- Pelorus Trust: \$8,000
- Grassroots Trust: \$7,874.70
- Chenery Memorial Trust: \$1,200

2024 Statement of Variance Reporting

School Name:	St Francis de Sales School	School Number:	3006
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Target One	
Strategic Aim:	<p>All Ākonga Thriving: Nurture a thriving student Catholic community where learner progress and achievement, emotional well-being, self-confidence, a culture of manaakitanga, and a love of life flourish.</p>
Target:	75% of the ākonga who were working towards expectation in Literacy will make accelerated progress and be at expectation by the end of 2024
Baseline Data:	<p>19 learners were working towards expectation in reading at the end of 2023</p> <ul style="list-style-type: none"> • 4 ākonga Māori • 1 Pacific learner • 4 English Language Learners • 10 Learners with additional needs <p>26 learners were working towards expectation in writing at the end of 2023</p> <ul style="list-style-type: none"> • 5 ākonga Māori • 1 Pacific learner • 4 English Language Learners • 10 Learners with additional needs <p>Measures:</p> <ul style="list-style-type: none"> • <i>Expectations set against the NZ Curriculum, and applied to Hero goals</i> • <i>PaCT - Progress against the curriculum tool</i>

Target One Analysis

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>
<p>Small group/Tier 2 phonics lessons were used to support learners in improving phonetic awareness and understanding of sound patterns.</p> <p>BSLA data was used to identify learning gaps, with targeted 1:1 support provided for students who needed extra help.</p> <p>Sound mats and high-frequency word lists were provided in the classroom to aid students in recognising and using common sounds and words.</p> <p>Spelling homework from BSLA books helped reinforce spelling patterns and phonetic knowledge at home.</p> <p>Phonics groups were tailored to extend learners and provide additional support for those who needed it.</p> <p>Sensory breaks and fine motor activities were used to support students' gross motor and writing skills, helping to maintain focus and engagement.</p> <p>Visual aids, graphic organisers, and real objects were incorporated to assist comprehension and support diverse learners.</p> <p>Differentiated writing tasks were provided, with scaffolding such as sentence starters and templates to guide students through the writing process.</p> <p>Explicit instruction in grammar, punctuation, and sentence formation was given, with modeling strategies such as stretching out words and using sound mats.</p> <p>Assistive technology (e.g., Chromebooks, voice-to-text, and</p>	<p>Reading Progress:</p> <ul style="list-style-type: none"> In Terms 1 & 2, 3 out of 15 students (20%) made accelerated progress in reading. In Terms 3 & 4, 5 out of 17 students (30%) made accelerated progress in reading. <p>Writing Progress:</p> <ul style="list-style-type: none"> In Terms 1 & 2, 5 out of 22 students (23%) made accelerated progress in writing. In Terms 3 & 4, 5 out of 23 students (22%) made accelerated progress in writing. <p>Additional Notes:</p> <ul style="list-style-type: none"> One student made accelerated progress in both reading and writing throughout the entire year and is now meeting expectations for their year group. Two students showed accelerated progress later in the year, with one also improving behavior in class. Two students who made accelerated progress in the second half of the year participated in a Tier 2 phonics intervention during Terms 3 & 4. One student in a language intervention, focusing on socializing and building English vocabulary in their first language, also showed accelerated progress. One student received assistive technology in 	<p>Targeted Grouping and Strategies:</p> <p>For the 3 Ākonga who made accelerated progress in reading, teachers placed them in specific groups based on their strengths: higher-level groups for comprehension and lower-level groups for decoding.</p> <p>Teachers used word and spelling cards in class to help with writing and provided explicit instruction on spelling skills and phonetic knowledge.</p> <p>Shared reading texts (e.g., big books and play reading) and collaborative writing activities were used to engage students and improve reading and writing skills.</p> <p>Focused Writing Support:</p> <p>For the 6 Ākonga who made accelerated progress in writing, teachers implemented sensory breaks and visual resources to maintain focus.</p> <p>BSLA lessons were applied directly to writing tasks, and mini lessons addressed grammar and spelling challenges.</p> <p>Online tools like Studyladder and Word Chain helped reinforce vocabulary and writing skills at appropriate levels.</p> <p>Teachers provided daily phonics practice and worked with students one-on-one to edit and improve their writing.</p> <p>Improved Behavior and Learning:</p> <p>When teachers tailored strategies to meet individual needs, student behavior often improved, making them more engaged and capable of learning.</p> <p>Use of Assistive Technology:</p> <p>Assistive technology tools, such as Orbit Note and Google Read and Write, likely had a positive impact on</p>

<p>predictive text) supported students with writing tasks and structure, ensuring physical writing difficulties didn't hinder progress.</p> <p>Clear task instructions were given using multiple methods: verbally, visually on whiteboards, and on screens to cater to different learning styles.</p> <p>Guided reading sessions included strategies like partner reading, choral reading, and using comprehension cards to improve reading skills and recall.</p> <p>Regular check-ins were conducted to assess student understanding, break down tasks into manageable steps, and provide structured feedback.</p> <p>Achievements were celebrated through positive reinforcement and sharing progress with whānau to encourage continued motivation.</p> <p>Modeling and expectations were set for students to use full sentences in writing, with consistent feedback to help them improve content, mechanics, and organisation in their work.</p>	<p>Term 1 and made progress in literacy.</p> <p>Year 7 & 8:</p> <ul style="list-style-type: none"> In the second half of the year, 8 out of 9 Year 7 & 8 students (89%) made expected or accelerated progress, compared to just 1 out of 9 in the first half. Decodable books were used for two Year 7 students in reading, both of whom made accelerated progress in writing. Google add-ons in Year 7 & 8 improved accessibility to Tier 1 reading and writing tasks. <p>Overall Impact:</p> <ul style="list-style-type: none"> Consistent phonemic awareness teaching in Year 1-3, through the BSLA programme, has positively impacted literacy, although this wasn't fully reflected in PACT data. 	<p>Year 7 & 8 students' progress, helping them access and complete tasks more effectively.</p> <p>Impact of Decodable Books: Continued use of decodable books supported reading progress in Year 4-6 students and writing progress in Year 7 & 8 students, reinforcing sound patterns and spelling.</p> <p>Specific vs. Broad Assessments: The BSLA assessment, being more specific, allowed teachers to identify progress more clearly, while the broader PaCT assessment made it harder to track smaller gains.</p> <p>Engagement with Vocabulary Books: BSLA vocabulary books used in Years 0-3 successfully engaged students, boosting their writing skills by sparking creativity and supporting vocabulary growth.</p> <p>Ongoing Conversations about Progress: Discussing learner progress in the second half of the year, rather than focusing solely on completing action plans, was more effective in keeping goals in focus and improving planning.</p>
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Evaluation

Where to next?

Ensure Consistency in Recording Comprehension Strategies:

- Ensure that all teachers are consistently recording comprehension strategies during running records and regular reading groups. This will provide a clear picture of each student's progress and help identify areas where further support is needed.

Sustain Tier 2 Phonics Teaching:

- Continue and strengthen the Tier 2 phonological awareness program for Years 0-3. This targeted intervention has been successful in helping students retain sounds and improve their writing skills. Daily sessions should remain a priority to build on the progress observed in these learners and ensure ongoing development in phonetic awareness.

Enhance Buddy Reading for Year 7 & 8:

- Focus on improving the continuity and effectiveness of buddy reading for Year 7 & 8 students. Strengthen the structure and purpose of these sessions to ensure they fully support comprehension and foster peer learning, with clearer expectations and goals for each reading session.

Expand Use of Narrative Writing and Literature Circles in Year 7 & 8:

- Continue to prioritize narrative writing and literature circles in Year 7 & 8, as these strategies engage students in critical thinking and collaboration. Regularly evaluate the effectiveness of these activities and adapt them to further deepen students' reading and writing skills.

Guide Planning Using Target Learner Results:

- Use the data and insights gained from target learners to inform overall curriculum planning. This approach ensures that teaching is tailored to student needs and that interventions are responsive and impactful, leading to sustained progress.

Evaluate the Continued Use of Assistive Technology:

- Review the effectiveness of school-funded tools like Google Read and Write, and Orbit Note (funded by the Ministry of Education for 2024). Consider the capacity for continued use of these tools beyond 2024, assessing their impact on student progress and determining whether further investment is necessary to support learners' needs.

Planning for next year:

- Work with RTLB to identify students needing Tier 2 support.
- Extend Tier 2 Literacy teaching across all levels
- Upskill Teacher Aide to join three teachers and provide Tier 2 support.
- Professional Learning Support for all classroom teachers to strengthen Tier 1 (general class teaching) through:
 - BSLA microcredential for those teachers who have not yet trained.
 - BSLA refresher for those trained
 - Trial BSLA in Year 4-6.
 - RTLB mentoring during Year 4-8 syndicate meetings
 - RTLB wananga for using Dibels to evaluate progress and plan teacher actions
 - Structured Literacy PLD for Year 7&8 teachers (Liz Kane)

Target Two

Strategic Aim:	Te Tiriti o Waitangi: Cultivate an environment where te reo me ōna tikanga Māori can be experienced, valued, learned, shared, read, seen, and heard by everyone in our school community.
Annual Aim:	Create the conditions for te reo Māori to be valued, learned, spoken, read, seen and heard by ākonga, kaimahi and whānau through korero and HeroClick here to record your annual aim (as set out in your charter).
Target:	All learners will improve their understanding of Te Reo Māori
Baseline Data:	Baseline data <ul style="list-style-type: none"> 2023 baseline data: Survey responses across Year 7&8 only 2024 new baseline data: Survey responses across Year 4-8 2022 Mean Scale Score: Year 7 = 40.6 / Year 8 = 41.6 Measures <ul style="list-style-type: none"> Student Voice: NZCER Taku Reo Student Survey NZCER Te Reo Māori Online Assessment

Target Two Analysis

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>
<ul style="list-style-type: none"> Staff and Board members began Te Ahu o Te Reo Māori The waharoa project kept tikanga Māori front of mind in the school - with 38 children directly involved in the hands-on Toi Māori stages, supported by Ariki Brightwell The Taku Reo Survey carried out with all of Year 4-8 learners Teacher meetings to evaluate results of survey, celebrate progress and set goals for next steps Te Reo Progressive Achievement Test carried out with Year 4-8 learners Teacher wananga held to establish database for teachers to access for resources Incorporated Te Reo Māori into junior singing on Thursdays (Waitata). Continued weekly Kapa Haka sessions with external tutor for Year 4-8 students. Mihi Whakatau with student leadership Taught numbers, colours, feelings, 	<p>70% of ākonga have improved overall</p> <p>Scale Score of All Ākonga: Year 4: <i>Baseline</i>. Mean Scale Score = 34.9 Year 5: 13/14 (92%) improved Year 6: 15/22 (68%) improved Year 7: 16/27 (59%) improved Year 8: 14/20 (70%) improved</p> <p>Scale Score of Ākonga Māori: Year 5: 80% improved Year 6: 66% improved</p>	<p>Consistent Te Reo Māori Instruction: The regular use of Te Reo Māori in daily activities, including greetings, classroom instructions, waiata, and storytelling, provided continuous exposure and practice for ākonga, fostering language acquisition and improvement.</p> <p>Culturally Relevant Learning: Using Te Reo Māori stories, such as those related to Tikanga Māori and history (e.g., Maui, Kupe, Hautapu, Poi), engaged students with content that was meaningful and connected to their culture, enhancing their learning experience and motivation.</p> <p>Weekly Kapa Haka Sessions: Dedicated weekly Kapa Haka sessions strengthened students' connection to Te Ao Māori, and community, which likely increased engagement and contributed to improved performance, particularly for Māori learners.</p> <p>Use of Te Reo in Cross-Curricular Activities: Integrating Te Reo Māori into various areas of the curriculum, including writing and artwork, helped reinforce language skills in multiple</p>

<p>and months of the year in Year 2 and 3.</p> <ul style="list-style-type: none"> • Taught days of the week in NE/Year 1. • Taught simple greetings, farewells, and affirmations in Te Reo. • Practised vowels and simple introductions in Te Reo. • Used Te Reo Māori stories (e.g., creation story, Maui, Kupe) to support writing. • Recited the sign of the cross and school values in Te Reo. • Used BSLA books with Te Reo names and animal names. • Taught correct pronunciation of Te Reo, breaking words into phonetic chunks. • Implemented Te Reo lessons, including storytelling, drama, artwork, and classroom instructions, following Taumata 1 format. • Incorporated Te Reo Māori praises in syndicate assembly and classroom. • Taught Māori customs (e.g., Hautapu, Poi, Rakau). • Used Te Reo word mats to enhance writing. • Used Taku Reo Survey to gather feedback from Years 4-8 and set teacher improvement goals. 	<p>Year 7: 20% improved Year 8: 50% improved Overall: 9/16 (56%) improved</p>	<p>contexts, ensuring that learning was reinforced throughout the school day.</p> <p>Regular Assessment and Feedback: Teachers consistently monitored progress, using surveys and check-ins (e.g., Taku Reo Survey) to adapt teaching strategies. This focus on ongoing assessment allowed for timely adjustments to instruction, addressing gaps in learning.</p> <p>Leadership and Ownership Opportunities: Giving ākonga leadership roles during lessons (e.g., reading Te Reo stories) helped to increase student confidence and engagement, leading to higher participation and language improvement.</p> <p>Cultural and Language Reinforcement: The integration of Māori customs, such as Hautapu and Poi, helped foster a deeper connection to language and culture, creating an immersive learning environment that strengthened students' Te Reo Māori skills.</p> <p>Ongoing Conversations about Progress: Discussing regular discussions about teacher professional learning in Te Reo, and tikanga Māori was effective in keeping goals in focus and improving planning.</p>
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Evaluation

Where to next?

Expand Classroom Language Use:

Incorporate a wider variety of phrases, such as praise, greetings, instructions, karakia, and everyday vocabulary (e.g., date, numbers, colours) into daily interactions.

Increase Sentence Usage for Date and Days of the Week:

Use simple sentences like "Today is ____" and "Ko te aha tēnei ra? Ko te ____ tēnei ra" to enhance Te Reo understanding and context.

Revise and Teach Te Reo Dates and Months:

Consistently practice numbers, days of the week, and introduce months of the year in Te Reo, reinforcing foundational language skills.

Integrate Te Reo in Instructions and Praise:

Use Te Reo for a wider range of classroom instructions and responses, and regularly praise ākonga using varied Te Reo expressions beyond just "Ka pai" and "Ka rawe."

Daily Karakia Kai:

Make karakia kai a regular part of the school day, ensuring it becomes a natural ritual before lunch and morning tea.

Display Te Reo Date Daily:

Write the date in Te Reo on the board every day, providing consistent visual reinforcement and increasing Te Reo exposure.

Give Instructions in Te Reo:

Incorporate Te Reo into all instructions, including “Haere __,” “Homai te __,” “Kea hea __?” to ensure ākonga are regularly exposed to the language in context.

Use Te Reo Māori Colour Names:

Integrate Te Reo colour names into classroom instructions and casual conversation to build vocabulary and fluency.

Upskill Kaiako in Te Reo Praises:

Provide professional development for kaiako to expand their use of Te Reo praises, beyond the basic “Ka pai” and “Ka rawe,” enriching classroom interactions.

Sing Waiata in Class Regularly:

Include waiata as part of daily classroom activities to foster a deeper connection with Te Reo and Māori culture.

Kaiako to Read Short Stories in Te Reo:

Encourage kaiako to read short stories in Te Reo to model fluent pronunciation and expose ākonga to narrative language.

Create Leadership Opportunities for ākonga:

Arrange leadership roles and responsibilities for ākonga, giving them opportunities to lead Te Reo activities or discussions.

Provide Performance Opportunities for Senior Kapa Haka:

Offer senior kapa haka students opportunities to perform at school events or hui, strengthening their cultural and language confidence.

Ensure Correct Te Reo Pronunciation:

Provide dedicated lessons focused on the correct pronunciation of Te Reo, breaking words into phonetic chunks to improve accuracy and fluency.

Planning for next year:

Kaiako induction for the SFDS Te Reo me ona tikanga Māori progressions and support forward planning.

Meet regularly with SFDS Matua and look ahead to possible events and initiatives. Continue leadership professional growth through the adapted Te Reo Māori PLD programme.

Kaiako implement and analyse the Taku reo Survey, and plan short-term goals for improvement based on the student-voice. Kaiako evaluate implementation of Te Reo me ona tikanga Māori progressions and support forward planning.

Gather student voice and take opportunities for performances by kapahaka, to mihi visitors, Kāhui Ako cultural celebration, etc as planned in consultation with rōpū.

Evaluation of Schoolwide Attainment in 2024

Refer to previous Statement of Variance for more detail.

	Reading		Writing		Maths	
	Mid 2024	End 2024	Mid 2024	End 2024	Mid 2024	End 2024
Beyond	10	28	15	19	6	8
Within	125	129	110	129	126	140
Towards	19	9	26	18	22	19
With support, towards	0	3	4	3	1	3
Total Within or above	135 out of 154	157 out of 169	125 out of 155	148 out of 169	129 out of 152	148 out of 170
Percentage Within or above	88%	93%	81%	88%	85%	87%

Report on how the school has given effect to Te Tiriti o Waitangi

As a school, we are committed to honouring and giving effect to Te Tiriti o Waitangi through a number of carefully planned, and naturally occurring actions and interactions, including (for example):

- Strategic goals and initiatives focused on Te Reo me ona Tikanga Māori included in 202 Annual Plan,
- Guidance sought from key members our rūpū
- Support for staff and Board members to continue upskilling themselves in te reo ma ona tikanga Māori
- Naturalisation of the use of te reo through communications, etc.
- Genuine interest modelled to learn about and from Matauranga Māori and mana Whenua.
- Consultation with rūpū and Mana Whenua to:
 - inform the creation of a Waharoa at the main entrance of the school, through the Creatives in Schools Project
 - plan and carry out appropriate protocol for blessing the Waharoa at Matariki
 - hold a Matariki celebration for our whānau
- Staff and Board members have been learning Te Reo, through the Te Ahu o Te Reo Māori programme
- Rūpū and Whānau wananga, hui
- Regular hui between principal and local Matua from our rūpū
- Mentoring by local Mana Whenua
- Cultural leadership mentoring and support for teacher leaders
- Weekly Kapahaka for Year 4-8 learners
- Introduction to Kapahaka for Year 1-3 learners
- Measuring Te Reo learning using NZCER test and survey
- Daily karakia, and regular inclusion of waiata and himene

Independent auditor's report

To the readers of the financial statements of St Francis De Sales School for the year ended 31 December 2024

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 2024, 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 2024, 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 28 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 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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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 page 1, pages 20 to 30 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.



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