

# ST FRANCIS DE SALES SCHOOL

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



## 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
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Accounting Provider:	Accounting for Schools Limited

# ST FRANCIS DE SALES SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# ST FRANCIS DE SALES SCHOOL

## Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Peter Chew

Full Name of Presiding Member



Signature of Presiding Member

8 June 2026

Date:

Nikolaj Silva

Full Name of Principal



Signature of Principal

8 June 2026

Date:

## ST FRANCIS DE SALES SCHOOL

### Statement of Comprehensive Revenue and Expense For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	2,091,775	607,327	1,948,794
Locally Raised Funds	3	203,133	124,650	149,396
Use of Proprietors land and buildings		353,317	-	356,949
Interest		4,808	10,000	8,039
		<u>2,653,033</u>	<u>741,977</u>	<u>2,463,178</u>
<b>Expenses</b>				
Locally Raised Funds	3	109,003	93,000	94,138
Learning Resources	4	1,818,872	360,585	1,742,970
Administration	5	218,788	183,233	192,280
Interest		1,082	2,000	988
Property	6	490,467	123,482	522,937
Loss on Disposal of Property, Plant and Equipment		-	-	912
		<u>2,638,212</u>	<u>762,300</u>	<u>2,554,225</u>
<b>Net Surplus/(Deficit) for the year</b>		14,821	(20,323)	(91,047)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>14,821</u>	<u>(20,323)</u>	<u>(91,047)</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 2025

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Balance at 1 January</b>	274,754	332,596	332,600
Total comprehensive revenue and expense for the year	14,821	(20,323)	(91,047)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	34,090	-	33,201
<b>Equity at 31 December</b>	<b>323,665</b>	<b>312,273</b>	<b>274,754</b>
Accumulated comprehensive revenue and expense	323,665	312,273	274,754
<b>Equity at 31 December</b>	<b>323,665</b>	<b>312,273</b>	<b>274,754</b>

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	107,524	136,015	97,602
Accounts Receivable	8	132,248	119,937	129,781
GST Receivable		30,695	25,000	24,107
Prepayments		18,368	25,000	22,414
Inventories	9	29,815	33,358	29,815
Investments	10	114,137	58,000	54,184
		<u>432,787</u>	<u>397,310</u>	<u>357,903</u>
<b>Current Liabilities</b>				
Accounts Payable	12	190,559	176,500	163,734
Revenue Received in Advance	13	-	30,000	36,457
Finance Lease Liability	15	6,863	6,000	4,805
		<u>197,422</u>	<u>212,500</u>	<u>204,996</u>
<b>Working Capital Surplus</b>		235,365	184,810	152,907
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	223,049	171,287	220,437
Equitable Leasehold Interest	16	14,333	15,176	15,176
		<u>237,382</u>	<u>186,463</u>	<u>235,613</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	135,926	55,000	113,271
Finance Lease Liability	15	13,156	4,000	496
		<u>149,082</u>	<u>59,000</u>	<u>113,767</u>
<b>Net Assets</b>		<u>323,665</u>	<u>312,273</u>	<u>274,754</u>
<b>Equity</b>		<u>323,665</u>	<u>312,273</u>	<u>274,754</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 2025

	2025	2025	2024
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	668,427	613,572	684,284
Locally Raised Funds	177,925	118,643	183,364
Goods and Services Tax (net)	(6,587)	(896)	3,392
Payments to Employees	(455,351)	(408,503)	(527,995)
Payments to Suppliers	(299,910)	(293,257)	(289,274)
Interest Paid	(1,082)	(2,000)	(988)
Interest Received	4,315	9,971	10,241
Net cash from / (to) the Operating Activities	87,737	37,530	63,024
<b>Cash flows from Investing Activities</b>			
Purchase of PPE (and Intangibles)	(66,670)	-	(37,076)
Sale of Investments	(59,953)	(3,816)	49,807
Net cash from / (to) the Investing Activities	(126,623)	(3,816)	12,731
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	34,090	-	33,201
Finance Lease Payments	14,718	4,699	(16,652)
Net cash from Financing Activities	48,808	4,699	16,549
<b>Net increase in cash and cash equivalents</b>	<b>9,922</b>	<b>38,413</b>	<b>92,304</b>
Cash and cash equivalents at the beginning of the year	7 97,602	97,602	5,298
<b>Cash and cash equivalents at the end of the year</b>	<b>7 107,524</b>	<b>136,015</b>	<b>97,602</b>

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 2025

### 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 2025 to 31 December 2025 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.

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

### *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.

### *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.

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

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.

### ***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.

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

### 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.

### 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

### 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 2025

### **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.

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

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.

### **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 2025

### 2. Government Grants

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	650,468	606,327	667,318
Other Government Grants	28,777	1,000	36,046
Teachers' Salaries Grants	1,412,530	-	1,245,430
	<u>2,091,775</u>	<u>607,327</u>	<u>1,948,794</u>

### 3. Locally Raised Funds

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Fees for Extra Curricular Activities	58,845	70,050	64,832
Donations	51,826	31,600	58,533
Fundraising & Community Grants	67,875	1,000	4,249
Trading	24,587	22,000	21,782
	<u>203,133</u>	<u>124,650</u>	<u>149,396</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	75,110	72,000	73,474
Fundraising and Community Grant Costs	950	-	-
Trading	32,943	21,000	20,664
	<u>109,003</u>	<u>93,000</u>	<u>94,138</u>
<i>Surplus for the year Locally raised funds</i>	<u>94,130</u>	<u>31,650</u>	<u>55,258</u>

### 4. Learning Resources

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	47,379	41,072	64,498
Depreciation	64,901	49,150	63,203
Employee Benefits - Salaries	1,692,390	253,863	1,600,030
Information and Communication Technology	7,608	11,000	10,206
Staff Development	6,594	5,500	5,033
	<u>1,818,872</u>	<u>360,585</u>	<u>1,742,970</u>

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

### 5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	15,128	7,445	8,587
Board of Trustees Expenses	9,950	2,500	2,433
Board of Trustees Fees	5,000	6,000	3,955
Communication	3,066	3,000	3,038
Consumables	12,727	7,100	11,789
Employee Benefits - Salaries	113,538	114,159	115,553
Insurance	14,614	14,779	13,492
Other	38,696	22,150	27,403
Service Providers, Contractors and Consultancy	6,069	6,100	6,030
	<u>218,788</u>	<u>183,233</u>	<u>192,280</u>

### 6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	4,880	5,000	5,454
Consultancy and Contract Services	1,568	4,000	1,932
Cyclical Maintenance Expense	22,655	13,500	69,671
Employee Benefits - Salaries	46,449	54,282	49,408
Grounds	5,297	4,700	5,235
Heat, Light and Water	15,286	10,800	11,191
Rates	3,439	3,700	2,702
Repairs and Maintenance	27,759	20,000	11,744
Security	9,817	7,500	8,651
Use of Land and Buildings	353,317	-	356,949
	<u>490,467</u>	<u>123,482</u>	<u>522,937</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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Business Saver Account	24	100	24
Current 00 Account	107,500	135,915	97,578
Cash equivalents and bank overdraft for Cash Flow Statement	<u>107,524</u>	<u>136,015</u>	<u>97,602</u>

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

### 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	2,036	-	450
Receivables from the Ministry of Education	4,228	-	6,245
Interest Receivable	1,964	1,500	1,471
Teacher Salaries Grant Receivable	124,020	118,437	121,615
	<u>132,248</u>	<u>119,937</u>	<u>129,781</u>
Receivables from Exchange Transactions	4,000	1,500	1,921
Receivables from Non-Exchange Transactions	128,248	118,437	127,860
	<u>132,248</u>	<u>119,937</u>	<u>129,781</u>

### 9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	28,719	33,358	28,719
Stationery	1,096	-	1,096
	<u>29,815</u>	<u>33,358</u>	<u>29,815</u>

### 10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	114,137	58,000	54,184

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Furniture and Equipment	121,050	6,882	-	-	(30,007)	97,925
Information Technology	80,363	1,692	-	-	(23,309)	58,746
Leased Assets	5,554	22,718	-	-	(9,021)	19,251
Library Resources	13,015	-	-	-	(1,627)	11,388
Textbooks	455	-	-	-	(96)	359
Work In progress - Playground	-	35,380	-	-	-	35,380
<b>Balance at 31 December 2025</b>	<b>220,437</b>	<b>66,672</b>	<b>-</b>	<b>-</b>	<b>(64,060)</b>	<b>223,049</b>

The net carrying value of assets held under a finance lease is \$19,251 (2024: \$5,554).

#### 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.

	2025 Cost or Valuation	2025 Accum Depn	2025 Net Book Value	2024 Cost or Valuation	2024 Accum Depn	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	354,877	(256,952)	97,925	347,995	(226,945)	121,050
Information Technology	190,449	(131,703)	58,746	188,758	(108,395)	80,363
Leased Assets	73,208	(53,957)	19,251	50,490	(44,936)	5,554
Library Resources	64,607	(53,219)	11,388	64,607	(51,592)	13,015
Textbooks	11,358	(10,999)	359	11,358	(10,903)	455
Work in progress - Playground	35,380	-	35,380	-	-	-
<b>Balance at 31 December</b>	<b>729,879</b>	<b>(506,830)</b>	<b>223,049</b>	<b>663,208</b>	<b>(442,771)</b>	<b>220,437</b>

### 12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	31,999	21,500	9,270
Accruals	22,252	-	10,087
Employee Entitlements - salaries	131,268	155,000	136,225
Employee Entitlements - leave accrual	5,040	-	8,152
	<b>190,559</b>	<b>176,500</b>	<b>163,734</b>
Payables for Exchange Transactions	185,519	176,500	155,582
Payables for Non-exchange Transactions - Other	5,040	-	8,152
	<b>190,559</b>	<b>176,500</b>	<b>163,734</b>

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 2025

**13. Revenue Received in Advance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	-	16,457
Income in Advance	-	-	20,000
Grants in Advance	-	30,000	-
	<u>-</u>	<u>30,000</u>	<u>36,457</u>

**14. Provision for Cyclical Maintenance**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	113,271	113,271	43,600
Increase to the Provision During the Year	22,655	9,900	69,671
Provision at the End of the Year	<u>135,926</u>	<u>123,171</u>	<u>113,271</u>
Cyclical Maintenance - Non Current	135,926	55,000	113,271
	<u>135,926</u>	<u>55,000</u>	<u>113,271</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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	8,344	6,000	5,154
Later than One Year	14,891	4,000	517
Future Finance Charges	(3,216)	-	(370)
	<u>20,019</u>	<u>10,000</u>	<u>5,301</u>
<b>Represented By</b>			
Finance Lease Liability - Current	6,863	6,000	4,805
Finance Lease Liability - Non Current	13,156	4,000	496
	<u>20,019</u>	<u>10,000</u>	<u>5,301</u>

# ST FRANCIS DE SALES SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2025

### 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 or the closure of the School.

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Cost - Terraced Seating	24,449	15,176	24,449
Accumulated amortisation	(10,116)	-	(9,273)
	<u>14,333</u>	<u>15,176</u>	<u>15,176</u>

### 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 2025

### 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.

	2025 Actual	2024 Actual
<i>Board Members</i>		
Remuneration	\$ 5,000	\$ 3,955
<i>Leadership Team</i>		
Remuneration	297,720	283,635
Full-time equivalent members	2	2
Total key management personnel remuneration	302,720	287,590
Total full-time equivalent personnel	2	2

There are 7 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:

	2025 Actual \$000	2024 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:

Remuneratio \$000	2025 FTE Number	2024 FTE Number
100 - 110	2	2
110 - 120	2	-
120 - 130	1	1
	5	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 2025

### 19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 2025 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 2025. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2025. 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 2026.

### 20. Commitments

#### (a) Capital Commitments

As at 31 December 2025 the Board has not entered into contract agreements for capital works. (Capital commitments at 31 December 2024: nil)

#### (b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating commitments. (Operating Commitments at 31 December 2024: nil)

### 21. Financial Instruments

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	107,524	136,015	97,602
Receivables	132,248	119,937	129,781
Investments - Term Deposits	114,137	58,000	54,184
Total Financial assets measured at amortised cost	<u>353,909</u>	<u>313,952</u>	<u>281,567</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	190,559	176,500	163,734
Finance Leases	20,019	10,000	5,301
Total Financial Liabilities Measured at Amortised Cost	<u>210,578</u>	<u>186,500</u>	<u>169,035</u>

### 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 2025

Name	Position	How position on Board gained	Occupation	Term expired/expires
Peter Chew	Presiding Member	Elected Sept 2025	Director	September 2026
Mary-Angela Tombs	Principal	Appointed	Principal	
Sarah Fountain	Staff Rep	Re- Elected Sept 2022	Teacher	September 2028
Haley Hakaraia	Parent Rep	Elected Sept 2022		September 2025
Dee Mallon	Parent Rep	Re- Elected Sept 2025		September 2028
Father Doug Shepherd	Proprietor's Appointee	Elected Sept 2022	Parish Priest	September 2025
Megan Teusse	Parent Rep	Elected Sept 2022	Pharmacist	September 2025
Aaron Withers	Proprietor's Rep	Elected Sept 2022	Surgeon	September 2025
Jo White	Parent Rep	Elected Sept 2022		September 2025
Ameha Wondirad	Parent Rep	Elected Sept 2022		September 2025
Andrew McPhee	Parent Rep	Elected Sept 2025		September 2028
Raulle Paolo Sol	Parent Rep	Elected Sept 2025		September 2028
Lydia Wadsworth	Parent Rep	Elected Sept 2025		September 2028
Mary Direen	Parent Rep	Elected Sept 2025		September 2028

# ST FRANCIS DE SALES SCHOOL

## Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2025

Kiwisport is a government funding initiative to support sport for school aged children. For the year ending 31 December 2025 St Francis de Sales School received \$3,421 (2024: \$3,095) 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 2025, 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 2025:

- WF Anderson Education Foundation: \$23,743.51
- Pelorus Trust: \$20,000
- Grassroots Trust: \$7,874.70
- Chenery Memorial Trust: \$1,200
- Max e Grant: \$1,954
- PSL: \$33,350.94
- T G Macarthy Trust: \$2,000

# Independent auditor's report

## To the readers of the financial statements of St Francis De Sales School for the year ended 31 December 2025

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 pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

### 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 2025, 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 2025, 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 9 June 2026. 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 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 the Board intends to close or merge the School, or has 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 communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, 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

# Statement of Variance Reporting



<b>School Name:</b>	St Francis de Sales School	<b>School Number:</b>	3006
<b>Strategic Aim:</b>	<p><b>All Ākonga Thriving:</b> 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>		
<b>Annual Aims:</b>	<p>Implementing of refreshed NZ Curriculum expectations in English and Maths</p>		
<b>Target:</b>	<p>That all learners identified in Dibels Target group make accelerated progress.</p>		
<b>Baseline Data:</b>	<p>The data is taken from the February Dibels assessments.</p> <p>Year 3 and 4 students complete four Dibels assessments. The two year 3 students in the table below were assessed because they were identified as tier two learners in 2024.</p> <p>Year 5 - 8 students complete two Dibels assessments.</p> <p>Dibels assessment data is entered into a heatmap spreadsheet which shows student attainment.</p> <p>Colour coding:</p> <p>Red: Intensive support, at risk. About 80% of students who score below the 20th percentile on criterion measure fall in this range.</p> <p>Yellow: Strategic support, some risk. About 80% of students who score below the 40th percentile on criterion measure fall in this range or below.</p> <p>Green: Core support, minimal risk. About 80% of students who score at or above the 40th percentile on criterion measure fall in this range or above.</p> <p>Blue: Core support, negligible risk. Nearly all students in this range score at or above the 40th percentile rank on criterion measure.</p>		



This table shows the number of students whose attainment is in each colour for their composite score. The assessment data from all Dibels assessments determines their composite score.

Year	Red (no.)	Yellow (no.)	Green (no.)	Blue (no.)
3	2			
4	8	5	7	7
5	6	4	11	1
6	4	10	3	1
7	9	6	9	5
8	8	6	8	15

Note: The data does not include ORS students.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>All students from Year 1-8 assessed 1:1 using either BSLA or Dibels Screening</p> <p>Target group of 29 learners selected for Tier 2 teaching (additional, small group teaching over and above classroom teaching - withdrawn from class)</p> <p>Tier 1 teaching (normal, in class teaching) strategies identified from assessments, to support whole class progress.</p> <p>Professional Learning support planned for Tier 1 teaching.</p>	<p>See tables below.</p>	<p>Professional development for all teachers on the administration of Dibels assessments.</p> <p>Professional development for Year 7/8 teachers on Structured Literacy.</p> <p>Support from school RTLB liaison for teachers of Tier 2 groups to analyse data and identify students for Tier 2 groups.</p> <p>Implementation and teaching of Tier 2 groups.</p> <p>Implementation of Structured Literacy teaching strategies.</p>	<p>More professional development planned with school RTLB liaison for year 4 - 8 teachers on data analysis.</p> <p>Professional development on BSLA for year 4 - 6 teachers.</p> <p>Improvement in the way outcomes are shared with parents - through Hero, and/or kanohi ki te kanohi - face to face.</p> <p>Employment of school Learning Support Coordinator.</p> <p>Application for tier 2/3 government funding.</p>
<p><b>Planning for next year:</b></p>			
<p>Areas for development will include:</p> <p><b>Strengthening Tier 2 and Tier 3 Interventions</b></p> <p>The successful provision of Tier 2 (targeted small group) and Tier 3 (intensive, individualised) support is a major priority for our school. This comprehensive care is made possible by the strategic appointment of our Learning Support Coordinator (Amie) and the successful acquisition of specialized government funding.</p>			



With these resources locked in, we are doubling our leadership capacity for intervention. Both our LSC and our Deputy Principal, Sarah, will actively deliver and oversee Tier 2 and Tier 3 support. This collaborative approach ensures that our most vulnerable learners receive timely, evidence-based interventions, reducing barriers to learning and accelerating academic progress.

### **Universal Excellence: School-Wide Structured Literacy**

A strong Tier 1 foundation reduces the demand on higher-tier interventions. To ensure our core classroom instruction is world-class, all newly employed teachers have been enrolled in the Better Start Literacy Approach (BSLA) training.

**Our 2026 Vision:** By the end of 2026, 100% of our teaching staff will be fully trained and qualified in structured literacy practices.

This school-wide alignment guarantees that every student, from their very first day in the classroom, benefits from a systematic, explicit, and scientifically proven approach to reading and writing.

### **Accountability and Instructional Validity**

Enrolling teachers in training is only the first step; maintaining high standards of instructional validity is where the real impact happens. To ensure that Tier 1 structured literacy is being implemented effectively across all classrooms, we are embedding it into our Professional Growth Cycle (PGC). This will be monitored on HERO.

Through regular, targeted classroom observations, leadership will monitor the fidelity of the structured literacy program. Teachers will receive constructive, actionable feedback designed to refine their practice, share successes, and maintain a consistently high standard of education across all year levels.

### **Strategic Targets for 2026**

We believe that every student is capable of making meaningful progress. To keep ourselves accountable, lifting the achievement of Tier 2 and Tier 3 learners has been designated as one of our core strategic targets for 2026. By closely tracking data, maximizing our specialist personnel, and ensuring top-tier classroom instruction, we are confident that 2026 will be a year of measurable growth and breakthrough success for our students.

### **End of Term 2 and End of Term 4:**

This table shows the number of students whose attainment is in each colour for their composite score. The assessment data from all Dibels assessments determines their composite score.



Year	Red (no.)	Yellow (no.)	Green (no.)	Blue (no.)
3	22			
4	69	24	86	1012
5	56	33	85	78
6	811	54	64	01
7	1112	94	64	39
8	86	47	168	916

### Tier 2 Students End of Term 2 and End of Term 4:

Between term 2 and 4, four students were taken out of their tier two group because they had made sufficient progress and were achieving at the expected level. Other students were added to tier two groups because they were not achieving at their expected level.

Year	Red (no.)	Yellow (no.)	Green (no.)	Blue (no.)
3	2			
Analysis	Red <ul style="list-style-type: none"><li>2 students stayed in red but improved their score</li><li>2 students stayed in red but improved their score</li></ul>			
4	35	22	30	11
Analysis	Red: <ul style="list-style-type: none"><li>1 student moved from yellow to red but improved their</li></ul>			



	<ul style="list-style-type: none"> <li>● score</li> <li>● 2 students stayed in red but both improved their score</li> <li>Yellow:             <ul style="list-style-type: none"> <li>● 1 student stayed in yellow but improved their score</li> <li>● 1 student moved from red to yellow</li> </ul> </li> <li>Green:             <ul style="list-style-type: none"> <li>● 1 student stayed in green but improved their score</li> <li>● 2 students moved from yellow to green</li> </ul> </li> <li>Blue:             <ul style="list-style-type: none"> <li>● 1 student moved from yellow to blue</li> </ul> </li> <li>Red             <ul style="list-style-type: none"> <li>● 1 student moved from yellow to red but improved their score</li> </ul> </li> <li>● score</li> <li>● 4 students stayed in red but all improved their score</li> <li>Yellow:             <ul style="list-style-type: none"> <li>● 2 students stayed in yellow but both improved their score</li> </ul> </li> <li>● score</li> <li>● 1 student moved from red to yellow</li> <li>Blue:             <ul style="list-style-type: none"> <li>● 1 student moved from green to blue</li> </ul> </li> </ul>				
5	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">36</td> <td style="width: 25%; text-align: center;">22</td> <td style="width: 25%; text-align: center;">10</td> <td style="width: 25%; text-align: center;">00</td> </tr> </table>	36	22	10	00
36	22	10	00		
Analysis	<ul style="list-style-type: none"> <li>Red:             <ul style="list-style-type: none"> <li>● 3 students stayed in red but improved their score</li> </ul> </li> <li>Yellow:             <ul style="list-style-type: none"> <li>● 2 students stayed in yellow but improved their score</li> </ul> </li> <li>Green             <ul style="list-style-type: none"> <li>● 1 student moved from yellow to green</li> </ul> </li> <li>Red:             <ul style="list-style-type: none"> <li>● 1 student moved from yellow to green</li> </ul> </li> </ul>				



	<ul style="list-style-type: none"><li>4 students stayed in red but improved their score</li><li>1 student moved from yellow to red but improved their score</li></ul> <p>score</p> <ul style="list-style-type: none"><li>1 student moved from green to red but improved their score</li></ul> <p>score</p> <p>Yellow:</p> <ul style="list-style-type: none"><li>2 students stayed in yellow but improved their score</li></ul>	3	5	1	0	0	0	0	
Analysis	<p>Red:</p> <ul style="list-style-type: none"><li>3 students stayed in red but improved their score</li><li>1 student moved from yellow to red</li></ul> <p>Red:</p> <ul style="list-style-type: none"><li>3 students stayed in red but improved their score</li><li>2 students moved from yellow to red but improved their score</li></ul> <p>score</p> <p>Green:</p> <ul style="list-style-type: none"><li>1 student moved from red to green</li></ul>								
7		5	8	0	0	0	0	0	0
Analysis	<p>Red:</p> <ul style="list-style-type: none"><li>3 students stayed in red but improved their score</li></ul> <p>Red:</p> <ul style="list-style-type: none"><li>5 students stayed in red but improved their score</li><li>1 student moved from red to yellow but improved their score</li></ul> <p>score</p> <ul style="list-style-type: none"><li>2 students stayed in red and did not improve their score</li></ul>								
8		3	4	0	0	0	0	0	0



MINISTRY OF EDUCATION  
Te Kaitiaki Takekōwhiri

# Tātaritanga raraunga



Analysis	Red: ● 3 students stayed in red but improved their score Red: ● 4 students stayed in red but improved their score
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# Statement of Variance Reporting



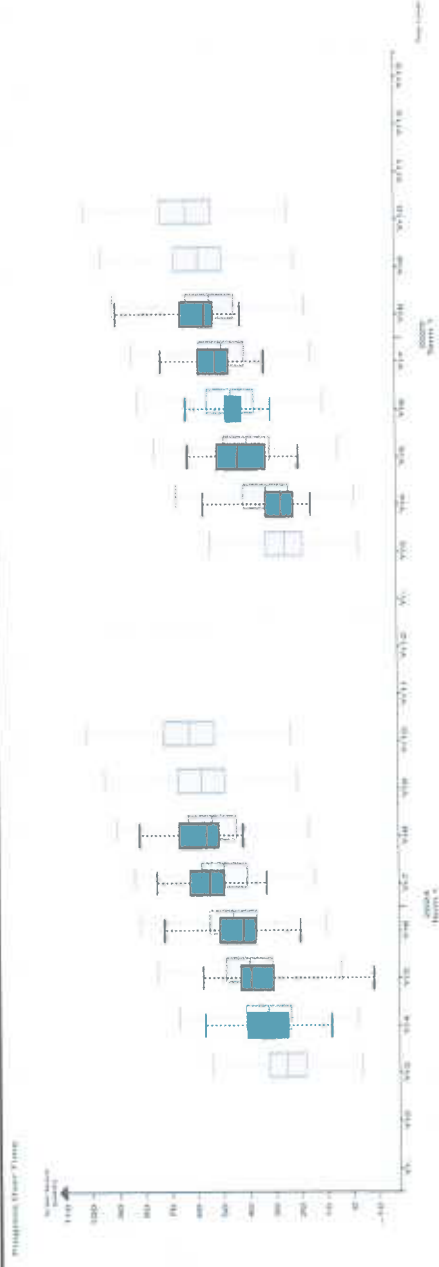
<b>School Name:</b>	St Francis de Sales School	<b>School Number:</b> 3006
<b>Strategic Aim:</b>	<b>All Ākonga Thriving:</b> Nurture a thriving student Catholic community where learner progress and achievement, emotional well-being, self-confidence, a culture of manaakitanga, and a love of life flourish.	
<b>Annual Aims:</b>	Implement refreshed NZ Curriculum expectations in English and Maths	
<b>Target:</b>	Gather 2025 Baseline data to identify areas for improvement and students who need acceleration (measure: MOE-mandated assessment)	



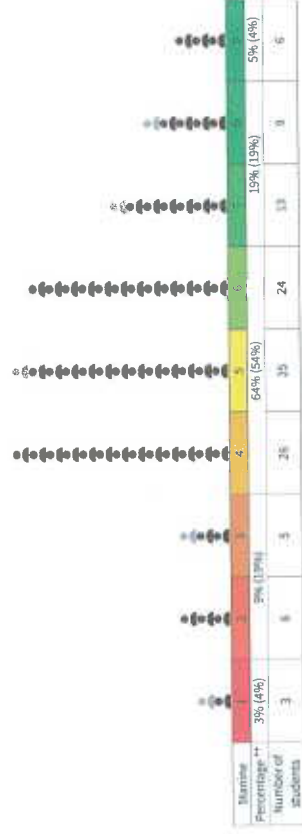
Baseline Data:

2024 Maths PAT Term 1

Year Level (ref year)	Students (Completed)	Mean Scale Score	Standard Deviation	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
Y4 (4)	21/22	31.4 (32.5)	12.7 (12.7)	56.6 (66.9)	40.6(41.1)	27.6 (32.5)	25.2(23.9)	8.3 (-1.9)
Y5 (5)	16/18	35.9 (39.7)	15.1 (13.1)	57.3 (74.9)	43.0(48.5)	39.0 (39.7)	30.6(30.9)	-7.9 (4.5)
Y6 (6)	20/22	44.6 (45.8)	14.1 (13.2)	72.0 (81.4)	50.9(54.7)	42.0 (45.8)	37.3(36.9)	20.2 (10.2)
Y7 (7)	30/30	55.6 (49.1)	9.5 (12.7)	74.6 (83.5)	62.2(57.7)	54.5 (49.1)	49.1(40.5)	33.0 (14.7)
Y8 (8)	25/25	58.0 (53.6)	10.6 (13.7)	81.3 (90.4)	66.3(62.8)	55.6 (53.6)	51.1(44.4)	42.0 (16.8)



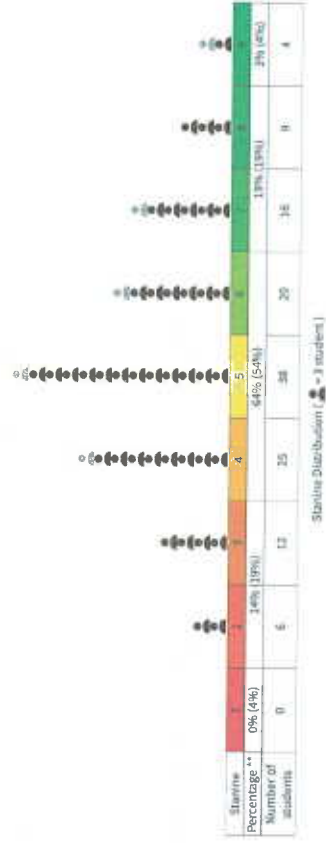
### Term 1 2024 Maths PAT Year 4-8 stanine results



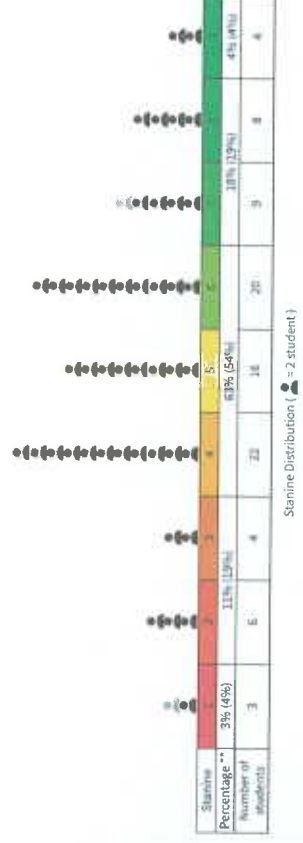
Stanine Distribution (● = 2 student)



Term 1 2025 Maths PAT Year 4-8 stanine results

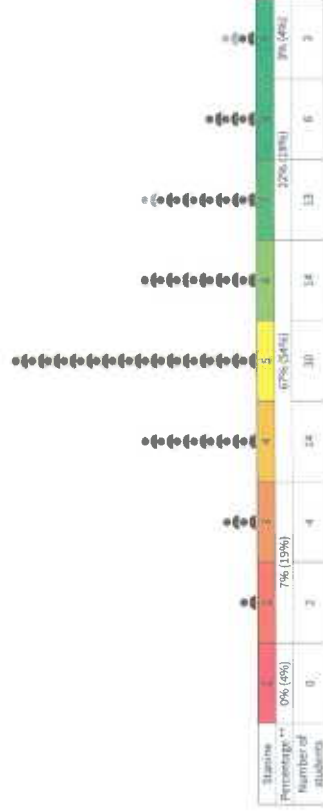


Term 1 2024 Maths PAT Year 5-7 stanine results





Term 1 2025 Maths PAT Year 6-8 stanine results



# Statement of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>'Maths No Problem' resource introduced across all years, and teachers provided with PLD to implement.</p> <p>MOE PLD focussed on the Maths Curriculum - exploring updates, progression across years, changing mindset, removing barriers, etc</p> <p>Introduced the MOE term, 'attainment' to teachers, instead of referring to 'achievement'</p> <p>Teacher PLD for implementation of revised Maths 'Objectives' on Hero.</p> <p>Teachers introduced to 'Maths No Problem' programme by external facilitators</p> <p>Reviewed, consolidated and updated Maths resources</p> <p>MOE Professional Learning in relation to refreshed curriculum</p>	<p>With new curriculum content included, the data across the school dropped.</p>	<p>Maths No Problem is helping teachers to deliver a structured programme and the level the students are expected to be taught.</p> <p>The Long Term Plan we created helps teachers to stay on track with what is being taught/needs to be taught.</p> <p>Time spent finding the gaps in Maths No Problem has meant we can fill those gaps using other resources from Tahurangi.</p>	<p>Apply for funding for the Maths Acceleration Programme.</p> <p>Maths curriculum leader to look into our Hero goals against the new curriculum and also our current assessments.</p> <p>Include maths teaching as part of Professional Growth Cycles - team leaders to check the delivery of Maths No Problem and whether all aspects are being covered.</p> <p>ELL - Learning Support Coordinator to support how we teach maths vocab.</p> <p>Complete Term 1 2026 Maths PAT with year 4 - 8.</p>



## Tātarianga raraunga



Began to implement new Maths curriculum expectations, incorporating small chunks of teacher PLD into scheduled team hui using 'Maths No Problem' PLD webinars

Held professional learning for Maths curriculum - sessions 2, 3 and 4.

Updated Hero goals to reflect refreshed maths curriculum expectations.

Teachers supported 1:1 to evaluate learner progress and achievement and report on Hero.

Back-mapped student goals ready to reopen Hero to parents.

New teachers in 2026 went to Maths No Problem PD.

**Planning for next year:**



## 1. Student Hero Goals Update

The changes to the Mathematics Curriculum necessitate an immediate and thorough review of our student progress tracking.

**Action Required:** All teaching staff must update their students' Hero goals to reflect the new curriculum benchmarks.

**Purpose:** Our current goal matrices no longer perfectly align with the updated pacing and achievement objectives. To ensure accurate reporting and to give students clear, actionable next steps, these must be recalibrated.

**Timeline:** Please prioritize this in your upcoming team planning sessions so that student profiles accurately reflect the new standards before the next reporting cycle.

## 2. Implementation Quality Assurance: Maths — No Problem!

As a school, we remain committed to the Maths — No Problem! programme. However, with the curriculum shifting, we must ensure the resource is being utilized to its fullest extent without any gaps in delivery.

**Action Required:** Team Leaders will be conducting classroom walkthroughs and planning audits over the coming weeks.

**Focus Areas:** Leaders will be looking specifically at how the programme is being delivered. The goal is to ensure that all core aspects—spiral progression, concrete-pictorial-abstract (CPA) approaches, and mathematical journal writing—are being covered thoroughly.

**Support:** This is not a high-stakes appraisal, but rather a supportive pulse-check to identify if any teams require further professional development or additional resources to deliver the curriculum effectively.

## 3. Comprehensive Assessment Review

With the goalposts moving at a national level, our internal data collection methods must be scrutinized to ensure they are still fit for purpose.

**Action Required:** The Maths Curriculum Leader will spearhead a comprehensive review of our current mathematics assessment tools.



**Evaluation Metrics:** The review will determine whether our existing summative and formative assessments are still relevant, or if they are failing to capture the nuances of the new curriculum.

**Outcome:** The Curriculum Leader will decide whether we can adapt our current tools or if we need to overhaul our assessment strategy entirely to better map student progress against the new standards.

#### **4. Targeted Intervention: Maths Acceleration Programme**

A critical component of our realignment strategy involves strengthening our tier-2 learning support to ensure no students are left behind by the curriculum transition.

**Action Required:** Our Inclusion Leader is now actively participating in the Maths Acceleration Programme.

**Target Group:** This specialized initiative is designed to provide targeted, high-impact tier 2 support for identified students across Years 3 to 6.

**Implementation:** The Inclusion Leader will be working alongside classroom teachers to identify eligible students, roll out the intervention strategies, and monitor the data to ensure these accelerated groups successfully bridge their learning gaps.

**Next Steps for All Staff:** Please check in with your respective Team Leaders during your next meeting to discuss how these changes will impact your year level's planning for the upcoming term. Thank you for your continued adaptability and dedication to raising maths achievement across the school.



ST FRANCIS DE SALES SCHOOL  
TE HURA O HĀTO WERAHIKO TE HĒRA

## Evaluation of Schoolwide Attainment in 2025

*Refer to previous Statement of Variance for more detail.*

	Reading		Writing		Maths	
	End 2024	End 2025	End 2024	End 2025	End 2024	End 2025
Beyond	28	25	19	30	8	6
Within	129	115	129	96	140	109
Towards	9	52	18	63	19	72
With support, towards	3	13	3	18	3	18
Total Within or above	157 out of 169	140 out of 211	148 out of 169	157 out of 207	148 out of 170	157 out of 205
<b>Percentage Within or above</b>	<b>93%</b>	<b>66%</b>	<b>88%</b>	<b>61%</b>	<b>87%</b>	<b>56%</b>

Note:

- End of 2024 included as the mid year data for 2025 is unknown.
- 2025 data results are based on the changes of the new curriculum.