

ST PAULS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1643

Principal: Mary Zellman

School Address: 498 Don Buck Road, Massey, Auckland, 0614

School Postal Address: PO Box 84234, Waitakere, Auckland, 0657

School Phone: 09 832 7200

School Email: office@stpaulsprimary.school.nz

Members of the Board

| Name | Position | How Position Gained | Term Expired / Expires |
|---------------------|----------------------|---------------------|---------------------------|
| Adrienne Horler | Chairperson/Prop Rep | Appointed Sept 22 | Sep-25 |
| Mary Zellman | Principal | ex Officio | |
| Father Mosese | Proprietor Rep | | |
| Erin O'Brien | Proprietor Rep | Appointed Jul 2016 | Sep-22 |
| Lourdes Marscareñas | Proprietor Rep | Appointed Sept 22 | Sep-25 |
| Melissa Lee | Proprietor Rep | Appointed Sept 22 | Sep-25 |
| Daniel Harvey | Parent Rep | Elected June 2019 | Sep-22 |
| Rachel Enderby | Parent Rep | Elected June 2019 | Sep-22 |
| Adam Baker | Parent Rep | Elected June 2019 | Sep-22 |
| Amie Godek | Parent Rep | Elected Sept 22 | Sep-25 |
| Christine Wilson | Staff Rep | Elected Sept 22 | Sep-25 |
| Kate Gatlan | Parent Rep | Elected Sept 22 | Sep-25 |
| Noreen Jimenez | Parent Rep | Elected Sept 22 | Sep-25 |
| Anthony McMahon | Parent Rep | Elected Sept 22 | Sep-25 |
| Toni Talijancich | Parent Rep | Elected July 2020 | Mar-22 |

Accountant / Service Provider: Ask Accounting Ltd

ST PAULS SCHOOL

Annual Report - For the year ended 31 December 2022

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St Pauls School

Statement of Responsibility

For the year ended 31 December 2022

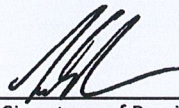
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

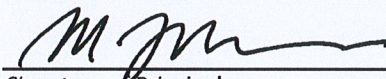
The School's 2022 financial statements are authorised for issue by the Board.

Anthony John McMahon
Full Name of Presiding Member


Signature of Presiding Member

29 MAY 2023
Date:

Mary Therese Zellman.
Full Name of Principal


Signature of Principal

29 MAY 2023
Date:

St Pauls School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 3,328,927 | 2,796,000 | 3,237,423 |
| Locally Raised Funds | 3 | 312,399 | 288,420 | 223,331 |
| Use of Proprietor's Land and Buildings | | 697,334 | 1,046,936 | 654,335 |
| Interest Income | | 5,005 | 2,000 | 2,045 |
| Total Revenue | | 4,343,665 | 4,133,356 | 4,117,134 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 97,088 | 106,700 | 78,782 |
| Learning Resources | 4 | 2,960,526 | 2,514,850 | 2,862,029 |
| Administration | 5 | 258,016 | 191,750 | 198,087 |
| Finance | | 1,493 | 7,000 | 2,342 |
| Property | 6 | 945,380 | 1,236,232 | 836,603 |
| Other Expenses | 7 | 2,797 | 4,000 | 7,819 |
| Loss on Disposal of Property, Plant and Equipment | | 1,416 | - | 439 |
| | | 4,266,716 | 4,060,532 | 3,986,101 |
| Net Surplus / (Deficit) for the year | | 76,949 | 72,824 | 131,033 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 76,949 | 72,824 | 131,033 |

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 Pauls School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 728,706 | 728,706 | 584,214 |
| Total comprehensive revenue and expense for the year | | 76,949 | 72,824 | 131,033 |
| Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | 17,445 | - | 13,459 |
| Equity at 31 December | | 823,100 | 801,530 | 728,706 |
| Accumulated comprehensive revenue and expense | | 823,100 | 801,530 | 728,706 |
| Equity at 31 December | | 823,100 | 801,530 | 728,706 |

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 Pauls School

Statement of Financial Position

As at 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 366,456 | 301,826 | 163,107 |
| Accounts Receivable | 9 | 190,767 | 205,300 | 202,018 |
| GST Receivable | | 13,339 | 15,000 | 20,838 |
| Prepayments | | 6,945 | 25,000 | 29,029 |
| Inventories | 10 | 47,981 | 2,000 | 2,316 |
| Investments | 11 | 65,648 | 250,000 | 218,128 |
| | | 691,136 | 799,126 | 635,436 |
| Current Liabilities | | | | |
| Accounts Payable | 14 | 264,765 | 255,357 | 251,238 |
| Revenue Received in Advance | 15 | - | - | 3,136 |
| Provision for Cyclical Maintenance | 16 | - | 15,447 | - |
| Finance Lease Liability | 17 | 8,959 | 16,210 | 11,667 |
| Funds held in Trust | 18 | 522 | 2,000 | 1,867 |
| | | 274,246 | 289,014 | 267,908 |
| Working Capital Surplus/(Deficit) | | 416,890 | 510,112 | 367,528 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 434,447 | 305,069 | 370,669 |
| Equitable Lease | 13 | 52,300 | 52,300 | 55,097 |
| | | 486,747 | 357,369 | 425,766 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 16 | 67,448 | 54,027 | 61,579 |
| Finance Lease Liability | 17 | 13,089 | 11,924 | 3,009 |
| | | 80,537 | 65,951 | 64,588 |
| Net Assets | | 823,100 | 801,530 | 728,706 |
| Equity | | 823,100 | 801,530 | 728,706 |

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

St Pauls School

Statement of Cash Flows

For the year ended 31 December 2022

| | Note | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,014,704 | 892,864 | 963,403 |
| Locally Raised Funds | | 312,399 | 288,420 | 223,331 |
| Goods and Services Tax (net) | | 7,499 | 5,838 | (11,594) |
| Payments to Employees | | (639,872) | (564,897) | (568,235) |
| Payments to Suppliers | | (529,850) | (417,018) | (401,490) |
| Equitable Lease Interest | | - | - | (3,035) |
| Interest Paid | | (1,493) | (7,000) | (2,342) |
| Interest Received | | 4,220 | 1,974 | 2,185 |
| Net cash from/(to) Operating Activities | | 167,607 | 200,181 | 202,223 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (118,615) | (15,500) | (61,976) |
| Purchase of Investments | | - | (31,872) | (1,983) |
| Proceeds from Sale of Investments | | 152,480 | - | |
| Net cash from/(to) Investing Activities | | 33,865 | (47,372) | (63,959) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 17,445 | - | 13,459 |
| Finance Lease Payments | | (14,223) | (14,223) | (16,926) |
| Funds Administered on Behalf of Third Parties | | (1,345) | 133 | 1,867 |
| Net cash from/(to) Financing Activities | | 1,877 | (14,090) | (1,600) |
| Net increase/(decrease) in cash and cash equivalents | | 203,349 | 138,719 | 136,664 |
| Cash and cash equivalents at the beginning of the year | 8 | 163,107 | 163,107 | 26,443 |
| Cash and cash equivalents at the end of the year | 8 | 366,456 | 301,826 | 163,107 |

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

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

St Pauls School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 12.

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 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of 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.

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) 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.

e) 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.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

g) Inventories

Inventories are consumable items held for sale and comprised 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.

h) 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.

i) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Furniture and equipment | 5-15 years |
| Information and communication technology | 6 years |
| Leased assets held under a Finance Lease | 3 years |
| Library resources | 12.5% Diminishing value |

j) Impairment of property, plant, and equipment

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 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.

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.

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) 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.

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

p) 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.

q) Budget Figures

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

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Government Grants - Ministry of Education | 1,002,615 | 896,000 | 959,474 |
| Teachers' Salaries Grants | 2,326,312 | 1,900,000 | 2,277,949 |
| | <u>3,328,927</u> | <u>2,796,000</u> | <u>3,237,423</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$68,100.

3. Locally Raised Funds

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

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|----------------|-------------------------------|----------------|
| Revenue | \$ | \$ | \$ |
| Donations & Bequests | 3,231 | 20,200 | 26,317 |
| Fees for Extra Curricular Activities | 184,211 | 195,200 | 157,160 |
| Trading | 85,192 | 38,000 | 26,432 |
| Other Revenue | 39,765 | 35,020 | 13,422 |
| | <u>312,399</u> | <u>288,420</u> | <u>223,331</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 61,922 | 66,700 | 50,044 |
| Trading | 35,166 | 40,000 | 28,738 |
| | <u>97,088</u> | <u>106,700</u> | <u>78,782</u> |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | <u>215,311</u> | <u>181,720</u> | <u>144,549</u> |

4. Learning Resources

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Curricular | 59,432 | 53,900 | 50,187 |
| Information and Communication Technology | 41,253 | 27,750 | 24,239 |
| Library Resources | 2,450 | 5,400 | 10,320 |
| Employee Benefits - Salaries | 2,757,496 | 2,305,000 | 2,685,720 |
| Staff Development | 24,879 | 41,700 | 10,726 |
| Depreciation | 75,016 | 81,100 | 80,837 |
| | <u>2,960,526</u> | <u>2,514,850</u> | <u>2,862,029</u> |

5. Administration

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 6,891 | 7,200 | 5,352 |
| Board Fees | 6,105 | 7,000 | 5,500 |
| Board Expenses | 20,968 | 13,600 | 10,824 |
| Communication | 5,101 | 4,000 | 5,050 |
| Consumables | 25,767 | 22,900 | 25,450 |
| Other | 35,205 | 22,150 | 26,803 |
| Employee Benefits - Salaries | 146,754 | 104,500 | 109,196 |
| Insurance | 3,865 | 3,800 | 3,136 |
| Service Providers, Contractors and Consultancy | 7,360 | 6,600 | 6,776 |
| | 258,016 | 191,750 | 198,087 |

6. Property

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 53,777 | 48,800 | 46,819 |
| Cyclical Maintenance Provision | 7,626 | 7,896 | 8,046 |
| Grounds | 46,328 | 12,000 | 11,141 |
| Heat, Light and Water | 26,114 | 23,000 | 22,769 |
| Repairs and Maintenance | 44,496 | 35,100 | 39,235 |
| Use of Land and Buildings | 697,334 | 1,046,936 | 654,335 |
| Security | 7,337 | 6,500 | 6,981 |
| Employee Benefits - Salaries | 62,368 | 56,000 | 47,277 |
| | 945,380 | 1,236,232 | 836,603 |

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. Other Expenses

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--|----------------|-------------------------------|----------------|
| Amortisation of Equitable Lease Interest | 2,797 | 4,000 | 7,819 |
| | 2,797 | 4,000 | 7,819 |

8. Cash and Cash Equivalents

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Bank Accounts | 61,332 | 201,826 | 163,107 |
| Short-term Bank Deposits | 305,124 | 100,000 | - |
| Cash and cash equivalents for Statement of Cash Flows | 366,456 | 301,826 | 163,107 |

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

9. Accounts Receivable

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Interest Receivable | 1,059 | 300 | 274 |
| Banking Staffing Underuse | - | 15,000 | 15,225 |
| Teacher Salaries Grant Receivable | 189,708 | 190,000 | 186,519 |
| | 190,767 | 205,300 | 202,018 |
| Receivables from Exchange Transactions | 1,059 | 300 | 274 |
| Receivables from Non-Exchange Transactions | 189,708 | 205,000 | 201,744 |
| | 190,767 | 205,300 | 202,018 |

10. Inventories

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|-----------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Stationery | 24,746 | 2,000 | 2,316 |
| School Uniforms | 23,235 | - | - |
| | 47,981 | 2,000 | 2,316 |

11. Investments

The School's investment activities are classified as follows:

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 65,648 | 250,000 | 218,128 |
| Total Investments | 65,648 | 250,000 | 218,128 |

12. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|----------------|----------------|------------|-----------------|----------------|
| 2022 | \$ | \$ | \$ | \$ | \$ | \$ |
| Furniture and Equipment | 330,064 | 49,404 | (1,084) | - | (49,751) | 328,633 |
| Information and Communication Technology | 14,640 | 67,142 | - | - | (11,322) | 70,460 |
| Leased Assets | 12,783 | 21,594 | - | - | (12,790) | 21,587 |
| Library Resources | 13,182 | 2,070 | (332) | - | (1,153) | 13,767 |
| Balance at 31 December 2022 | 370,669 | 140,210 | (1,416) | - | (75,016) | 434,447 |

The net carrying value of equipment held under a finance lease is \$21,587 (2021: \$12,783)

Restrictions

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.

| | 2022 Cost or Valuation \$ | 2022 Accumulated Depreciation \$ | 2022 Net Book Value \$ | 2021 Cost or Valuation \$ | 2021 Accumulated Depreciation \$ | 2021 Net Book Value \$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Furniture and Equipment | 932,256 | (603,623) | 328,633 | 888,290 | (558,226) | 330,064 |
| Information and Communication Technology | 222,261 | (151,801) | 70,460 | 156,209 | (141,569) | 14,640 |
| Textbooks | - | - | - | - | - | - |
| Leased Assets | 30,785 | (9,198) | 21,587 | 49,356 | (36,573) | 12,783 |
| Library Resources | 43,091 | (29,324) | 13,767 | 42,589 | (29,407) | 13,182 |
| Balance at 31 December | 1,228,393 | (793,946) | 434,447 | 1,136,444 | (765,775) | 370,669 |

13. 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, 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 25 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.

The major capital works assets included in the equitable leasehold interest are:

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|-------------------|----------------|-------------------------------|----------------|
| Junior Playground | 10,902 | 10,902 | 11,629 |
| Senior Playground | 41,398 | 41,398 | 43,468 |
| | <u>52,300</u> | <u>52,300</u> | <u>55,097</u> |

14. Accounts Payable

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Creditors | 28,069 | 20,000 | 20,180 |
| Accruals | 9,157 | 7,357 | 7,142 |
| Banking Staffing Overuse | - | - | - |
| Employee Entitlements - Salaries | 207,760 | 210,000 | 206,171 |
| Employee Entitlements - Leave Accrual | 19,779 | 18,000 | 17,745 |
| | <u>264,765</u> | <u>255,357</u> | <u>251,238</u> |

| | | | |
|------------------------------------|----------------|----------------|----------------|
| Payables for Exchange Transactions | 264,765 | 255,357 | 251,238 |
| | <u>264,765</u> | <u>255,357</u> | <u>251,238</u> |

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | - | - | 3,136 |
| | <u>-</u> | <u>-</u> | <u>3,136</u> |

16. Provision for Cyclical Maintenance

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Provision at the Start of the Year | 61,579 | 61,579 | 53,533 |
| Increase to the Provision During the Year | 7,626 | 7,895 | 8,046 |
| Use of the Provision During the Year | (1,757) | - | - |
| Provision at the End of the Year | 67,448 | 69,474 | 61,579 |
| Cyclical Maintenance - Current | - | 15,447 | - |
| Cyclical Maintenance - Non current | 67,448 | 54,027 | 61,579 |
| | 67,448 | 69,474 | 61,579 |

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

17. Finance Lease Liability

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

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| No Later than One Year | 10,525 | 16,210 | 12,455 |
| Later than One Year and no Later than Five Years | 14,108 | 11,924 | 3,212 |
| Future Finance Charges | (2,585) | | (991) |
| | 22,048 | 28,134 | 14,676 |
| Represented by | | | |
| Finance lease liability - Current | 8,959 | 16,210 | 11,667 |
| Finance lease liability - Non current | 13,089 | 11,924 | 3,009 |
| | 22,048 | 28,134 | 14,676 |

18. Funds held in Trust

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Funds Held in Trust on Behalf of Third Parties - Current | 522 | 2,000 | 1,867 |
| | 522 | 2,000 | 1,867 |

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

19. Related Party Transactions

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

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

The Proprietor of the School, the Catholic Diocese of Auckland, is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School 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'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$189,655 (2021: \$184,132). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$522 (2021: \$1,867).

In addition the school has entered into a Service Level Agreement with the Proprietor for the provision of services, including administration and payroll, for the amount of \$50,000.

Adrienne Horler is the Board of Trustees Chairperson and is also employed by the school as the manager of the After School and Before School care programme, conducted at the school.

Peter Zellman is the husband of the Principal, Mary Zellman and is employed as the school caretaker.

Bernadette O'Brien and Yvette O'Brien are the daughters of Erin O'Brien, (Board member). Bernadette works as a Teacher's Aide and also at the After School Care programme, she has been on maternity leave for much of 2022. Yvette has only worked at the After School Care programme.

20. Remuneration

Key management personnel compensation

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

| | 2022 Actual \$ | 2021 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 6,105 | 5,500 |
| <i>Leadership Team</i> | | |
| Remuneration | 340,466 | 367,051 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | 346,571 | 372,551 |

There are 7 members of the Board excluding the Principal and 4 Catholic School Proprietor representative. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that meet regularly. 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 1

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

| | 2022 Actual \$000 | 2021 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 150-160 | 150-160 |
| Benefits and Other Emoluments | 0-5 | 0-5 |

Other Employees

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

| Remuneration \$000 | 2022 FTE Number | 2021 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 2 | 1 |
| 110-120 | - | 1 |
| | 2 | 2 |

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

21. Compensation and Other Benefits Upon Leaving

There was no compensation or benefits paid or payable to persons upon leaving the School.

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

23. Commitments

(a) Capital Commitments

There are no capital commitments at 31 December 2022 (2021: Nil).

24. Financial Instruments

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

Financial assets measured at amortised cost

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Cash and Cash Equivalents | 366,456 | 301,826 | 163,107 |
| Receivables | 190,767 | 205,300 | 202,018 |
| Investments - Term Deposits | 65,648 | 250,000 | 218,128 |
| Total Financial assets measured at amortised cost | <u>622,871</u> | <u>757,126</u> | <u>583,253</u> |

Financial liabilities measured at amortised cost

| Payables | 264,765 | 255,357 | 251,238 |
|--|----------------|----------------|----------------|
| Finance Leases | 22,048 | 28,134 | 14,676 |
| Total Financial Liabilities Measured at Amortised Cost | <u>286,813</u> | <u>283,491</u> | <u>265,914</u> |

25. Events After Balance Date

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

26. Comparatives

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

Kiwisport

Kiwisport is a Government funded initiative to support students' participation in organized sport.

In 2022, St Paul's School received Kiwisport funding of \$6716.87 (excluding GST). The funding was spent on providing extra resources and support for basketball, chess, netball, swimming. Funding was also used to assist some students to access basketball and netball competitions. Funding was provided to supply Saturday netball referees.

Analysis of Variance
St Paul's School
For the year ended 31 December 2022

Strategic Goal: To raise the standard of achievement in Reading

| Target and Actions | Outcome | Analysis | Evaluation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|----------|------------|-------|----|-------|----|--|--------|----|---|----|--|--------|----|--|----|--|--------|---|--|----|--------|--------|---|--|----|--------|--------|---|--|--|------------|-------|----|-------|--|--|---|---|--|--|------------|-------|----|-------|--|--|--|--|--|--|---|---|----|--|--|--|
| <p>Overall teacher judgements identified the individual students and their learning needs and the support each student needed to improve their progress and achievement in reading.</p> <p>The target for 2022: Students below the Curriculum Level:</p> <p>Y2: 35 at 1B Y3: 4 (1B) 27 (1P) Y4: 1 (1P) 2 (1A) Y5: 3 (2B) 7 (2P) Y6: 1 (1A) 1 (2P) 10 (2A)</p> <p>Will be at or above the required Curriculum level by the end of the year.</p> <p>Maori and Pasifika students have been identified as part of this group.</p> | <p>Some of the identified students have since left the school so the figures from the beginning of the year are different.</p> <p>End-of-year 2022 for all</p> <table><tr><th></th><th>Well below</th><th>Below</th><th>At</th><th>Above</th></tr><tr><td>Y2</td><td></td><td>3 (1B)</td><td>27</td><td>3</td></tr><tr><td>Y3</td><td></td><td>8 (1P)</td><td>17</td><td></td></tr><tr><td>Y4</td><td></td><td>2 (2B)</td><td>2</td><td></td></tr><tr><td>Y5</td><td>1 (2B)</td><td>3 (2A)</td><td>5</td><td></td></tr><tr><td>Y6</td><td>2 (2B)</td><td>4 (3B)</td><td>5</td><td></td></tr></table> <p>End of year 2022 for Pasifika:</p> <table><tr><th></th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th></tr><tr><td></td><td></td><td>2</td><td>3</td><td></td></tr></table> <p>End of year 2022 for Maori</p> <table><tr><th></th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>3</td><td>7</td><td>10</td><td></td></tr></table> | | Well below | Below | At | Above | Y2 | | 3 (1B) | 27 | 3 | Y3 | | 8 (1P) | 17 | | Y4 | | 2 (2B) | 2 | | Y5 | 1 (2B) | 3 (2A) | 5 | | Y6 | 2 (2B) | 4 (3B) | 5 | | | Well Below | Below | At | Above | | | 2 | 3 | | | Well Below | Below | At | Above | | | | | | | 3 | 7 | 10 | | <p>All the students identified as being Below expectations at the beginning of the year made progress.</p> <p>By the end of the year 70% of students were achieving at expected levels.</p> <p>5% of students did not make progress. There are some complex reasons for this lack of progress.</p> | <p>Teachers working with targeted students more often during the teaching week, while Teacher Aides working with other groups also had an impact. This will continue in 2023.</p> <p>The Reading Nights challenge has again been very successful.</p> <p>A blended approach to teaching literacy will be taken in 2023. All Years 1,2 and 3 teachers will receive relevant professional development.</p> <p>The Learning Support co-ordinator will work with teachers and Teacher Aides to deliver a literacy programme to accelerate progress for targeted students in Year 2,3 and 4 in the early part of 2023.</p> <p>At the beginning of 2023 all whanau of Year 1 students will be invited to attend a Reading workshop to support them with their child's reading.</p> |
| | Well below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y2 | | 3 (1B) | 27 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y3 | | 8 (1P) | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y4 | | 2 (2B) | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y5 | 1 (2B) | 3 (2A) | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y6 | 2 (2B) | 4 (3B) | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | 7 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Analysis of Variance
St Paul's School
For the year ended 31 December 2022

Strategic Goal: To raise the standard of achievement in **Mathematics**.

| Target/Actions | Outcome | Analysis | Evaluation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|----------|-------------------|-------|----|-------|----|--|--------|---------|--|----|--------|--------|--------|--|----|--|--------|--------|--|----|------------------|--------|--|--|----|--------|--------|-------------------|--|--|------------|-------|----|-------|--|---|---|--|--|--|------------|-------|----|-------|--|--|--|---|--|---|---|
| <p>To raise student achievement in Mathematics for students below the Curriculum level:</p> <p>Y2: 67 (1B) Y3: 2 (1P) 6 (1A) Y4: 6 (1A) Y5: 1 (1A) 2 (2B) 2 (2P) Y6: 1 (1A) 5 (2P) 18 (2A)</p> <p>to be at or above the appropriate Curriculum level. This includes Maori and Pasifika students.</p> <p>Actions: Maths No problem was used in Years 2, 3, 4 and 5</p> | <p>Some of the identified students have since left the school so the figures from the beginning of the year are different.</p> <p>End-of-year results:</p> <table><tr><th></th><th>Well below</th><th>Below</th><th>At</th><th>Above</th></tr><tr><td>Y2</td><td></td><td>7 (1B)</td><td>60 (1P)</td><td></td></tr><tr><td>Y3</td><td>1 (1P)</td><td>1 (1A)</td><td>6 (2B)</td><td></td></tr><tr><td>Y4</td><td></td><td>1 (2P)</td><td>4 (2B)</td><td></td></tr><tr><td>Y5</td><td>2 (2B) 1 (2P)</td><td>1 (2A)</td><td></td><td></td></tr><tr><td>Y6</td><td>1 (2B)</td><td>2 (3B)</td><td>3 (3P) 18 (3A)</td><td></td></tr></table> <p>End of year 2022 for Pasifika:</p> <table><tr><th></th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th></tr><tr><td></td><td>1</td><td>8</td><td></td><td></td></tr></table> <p>End of year 2022 for Maori</p> <table><tr><th></th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th></tr><tr><td></td><td></td><td></td><td>1</td><td></td></tr></table> | | Well below | Below | At | Above | Y2 | | 7 (1B) | 60 (1P) | | Y3 | 1 (1P) | 1 (1A) | 6 (2B) | | Y4 | | 1 (2P) | 4 (2B) | | Y5 | 2 (2B) 1 (2P) | 1 (2A) | | | Y6 | 1 (2B) | 2 (3B) | 3 (3P) 18 (3A) | | | Well Below | Below | At | Above | | 1 | 8 | | | | Well Below | Below | At | Above | | | | 1 | | <p>By the end of the year 84% of targeted students were achieving at the expected level in Mathematics.</p> <p>All students make progress but some were still achieving below expectations.</p> | <p>Professional development will continue for Year 1 and, 2, 3, 4, 5 and 6 teachers, focusing on the 'Maths No Problem' approach to teaching Mathematics in 2023. Children will be exposed to the 5 different types of Journaling.</p> <p>Parents will be invited to attend a workshop explaining Maths No Problem and how they can support Mathematics progress at home.</p> <p>Teacher Aide support will be budgeted for where necessary.</p> |
| | Well below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y2 | | 7 (1B) | 60 (1P) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y3 | 1 (1P) | 1 (1A) | 6 (2B) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y4 | | 1 (2P) | 4 (2B) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y5 | 2 (2B) 1 (2P) | 1 (2A) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y6 | 1 (2B) | 2 (3B) | 3 (3P) 18 (3A) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1 | 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Analysis of Variance
St Paul's School
For the year ended 31 December 2022

Strategic Goal: To raise the standard of achievement in **Writing**.

| Target/Action | Outcome | Analysis | Evaluation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|----------|------------|-------|----|-------|----|--|--------|------------|--|----|---|---------|----|--|----|------------------|--------|----|--|----|------------------|--------|----|---|----|--------|--------|----|---|--|------------|-------|----|-------|--|---|---|---|--|--|------------|-------|----|-------|--|--|---|---|--|---|---|
| <p>To raise student achievement in writing for students who are below the required Curriculum Level:</p> <p>Y2: 72 (1B)</p> <p>Y3: 8 (1B) 25 (1P)</p> <p>Y4: 1 (1B) 7 (1P) 11 (1A)</p> <p>Y5: 4 (1P) 23 (2B)</p> <p>Y6: 2 (2B) 1 (2P) 17 (2A)</p> <p>All data includes Maori and Pasifika students.</p> <p>Actions:</p> <p>The e-asTTle assessment tool for writing was used.</p> | <p>Some of the identified students have since left the school so the figures from the beginning of the year are different.</p> <p>End-of-year results.</p> <table><tr><td></td><td>Well below</td><td>Below</td><td>At</td><td>Above</td></tr><tr><td>Y2</td><td></td><td>24(1B)</td><td>60 (1P,1A)</td><td></td></tr><tr><td>Y3</td><td>4</td><td>10 (1A)</td><td>11</td><td></td></tr><tr><td>Y4</td><td>1 (1P) 1 (1A)</td><td>1 (2B)</td><td>13</td><td></td></tr><tr><td>Y5</td><td>1 (1A) 7 (2B)</td><td>5 (2P)</td><td>10</td><td>1</td></tr><tr><td>Y6</td><td>1 (2A)</td><td>1 (3B)</td><td>17</td><td>1</td></tr></table> <p>End of year 2022 for Pasifika:</p> <table><tr><td></td><td>Well Below</td><td>Below</td><td>At</td><td>Above</td></tr><tr><td></td><td>5</td><td>9</td><td>7</td><td></td></tr></table> <p>End of year 2022 for Maori</p> <table><tr><td></td><td>Well Below</td><td>Below</td><td>At</td><td>Above</td></tr><tr><td></td><td></td><td>4</td><td>3</td><td></td></tr></table> | | Well below | Below | At | Above | Y2 | | 24(1B) | 60 (1P,1A) | | Y3 | 4 | 10 (1A) | 11 | | Y4 | 1 (1P) 1 (1A) | 1 (2B) | 13 | | Y5 | 1 (1A) 7 (2B) | 5 (2P) | 10 | 1 | Y6 | 1 (2A) | 1 (3B) | 17 | 1 | | Well Below | Below | At | Above | | 5 | 9 | 7 | | | Well Below | Below | At | Above | | | 4 | 3 | | <p>At the end of the year 66% of students had achieved expectations in writing.</p> <p>14% of students did not move up a level in their writing. For some of students' lack of attendance was an issue.</p> <p>Covid has certainly had a long term effect on results.</p> | <p>In 2022 literacy planning for reading and writing was a focus. The students wrote every day.</p> <p>The school also invested in Murray Gadd's online site.</p> <p>Teachers used eASTtle to assess Writing and analyse strengths and next steps for students. This information was shared with students. There was a targeted approach to teaching. The focus for most was sentence structure, including sentence beginnings, sentence types and lengths.</p> <p>Genre for the year included, explanation and recount writing.</p> <p>The Learning Support co-ordinator will work with teachers and Teacher Aides to deliver a literacy programme to accelerate progress for targeted students in Year 2,3 and 4 in the early part of 2023.</p> |
| | Well below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y2 | | 24(1B) | 60 (1P,1A) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y3 | 4 | 10 (1A) | 11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y4 | 1 (1P) 1 (1A) | 1 (2B) | 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y5 | 1 (1A) 7 (2B) | 5 (2P) | 10 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y6 | 1 (2A) | 1 (3B) | 17 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5 | 9 | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Well Below | Below | At | Above | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 4 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

| Reporting on the principles of being a Good Employer | |
|---|--|
| How have you met your obligations to provide good and safe working conditions? | By constantly monitoring the school environment, noting and rectifying any issues that arise. |
| What is in your equal employment opportunities programme? How have you been fulfilling this programme? | Our employment opportunities are more linked to the fact that we are a Special Character school. Some positions are only available to a tagged position. |
| How do you practise impartial selection of suitably qualified persons for appointment? | Providing they meet the above criteria, where necessary, it is the most suitable person who fits the requirements of the advertised position as well as the guidelines set down by the Catholic Schools Employment handbook. |
| How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? | By encouraging them to apply for advertised positions. Ensuring the policy is adhered to. As above |
| How have you enhanced the abilities of individual employees? | By encouraging them to take advantage of any PD they would like to do outside of the regular school run PD sessions. |
| How are you recognising the employment requirements of women? | The majority of our workforce is female. |
| How are you recognising the employment requirements of persons with disabilities? | The overall expectation of education delivery makes it considerably challenging but not a definite 'No'. |

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

| Reporting on Equal Employment Opportunities (EEO) Programme/Policy | YES | NO |
|---|------------|-----------|
| Do you operate an EEO programme/policy? | Yes | -- |
| Has this policy or programme been made available to staff? | Yes | -- |

| | | |
|--|-----|----|
| Does your EEO programme/policy include training to raise awareness of issues which may impact EEO? | Yes | -- |
| Has your EEO programme/policy appointed someone to coordinate compliance with its requirements? <u>Special Character School</u> | N/A | -- |
| Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? | Yes | -- |
| Does your EEO programme/policy set priorities and objectives? <u>Special Character School</u> | N/A | -- |

Signed... 

Mary Zellman

Principal

21/3/2023