

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ST PETER CHANEL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of St Peter Chanel School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 May 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport and Statement of Compliance with Employment Policy, the Members of the Board, and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand



# ST PETER CHANEL SCHOOL (OTAKI)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	3020
<b>Principal:</b>	Urutakai Cooper
<b>School Address:</b>	Convent Road
<b>School Postal Address:</b>	Convent Road, Otaki, 5512
<b>School Phone:</b>	06 364 8017
<b>School Email:</b>	admin@spc.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# ST PETER CHANEL SCHOOL (OTAKI)

Annual Report - For the year ended 31 December 2022

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# St Peter Chanel School (Otaki)

## 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.

**St Peter Chanel School (Otaki)**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	447,923	418,676	511,706
Locally Raised Funds	3	9,933	10,000	15,400
Use of Proprietor's Land and Buildings		27,749	37,027	27,749
Interest Income		901	150	184
		<u>486,506</u>	<u>465,853</u>	<u>555,039</u>
<b>Expenses</b>				
Locally Raised Funds	3	2,778	-	852
Learning Resources	4	295,736	342,428	433,244
Administration	5	104,334	66,896	85,130
Finance		293	171	293
Property	6	63,363	77,303	37,202
Loss on Disposal of Property, Plant and Equipment	11	3,674	-	718
		<u>470,178</u>	<u>486,798</u>	<u>557,439</u>
<b>Net Surplus / (Deficit) for the year</b>		16,328	(20,945)	(2,400)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>16,328</u>	<u>(20,945)</u>	<u>(2,400)</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 Peter Chanel School (Otaki)**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	92,817	97,598	94,234
Total comprehensive revenue and expense for the year	16,328	(20,945)	(2,400)
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	991	-	983
<b>Equity at 31 December</b>	110,136	76,653	92,817
Accumulated comprehensive revenue and expense	110,136	76,653	92,817
<b>Equity at 31 December</b>	110,136	76,653	92,817

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 Peter Chanel School (Otaki)**  
**Statement of Financial Position**  
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	62,082	48,359	48,207
Accounts Receivable	8	26,097	20,089	29,871
GST Receivable		1,267	-	1,207
Prepayments		6,389	4,128	4,393
Inventories	9	702	1,084	1,621
Investments	10	13,898	13,898	13,898
		110,435	87,558	99,197
<b>Current Liabilities</b>				
GST Payable		-	100	-
Accounts Payable	12	23,283	27,498	27,053
Revenue Received in Advance	13	1,000	-	-
Provision for Cyclical Maintenance	14	-	4,728	4,688
Finance Lease Liability	15	1,809	2,657	1,307
		26,092	34,983	33,048
<b>Working Capital Surplus/(Deficit)</b>		84,343	52,575	66,149
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	31,804	27,750	29,033
		31,804	27,750	29,033
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	2,925	-	-
Finance Lease Liability	15	3,086	3,672	2,365
		6,011	3,672	2,365
<b>Net Assets</b>		110,136	76,653	92,817
<b>Equity</b>		110,136	76,653	92,817

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



**St Peter Chanel School (Otaki)**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		171,978	145,099	158,864
Locally Raised Funds		10,734	10,000	15,400
Goods and Services Tax (net)		(60)	-	(1,307)
Payments to Employees		(105,558)	(91,874)	(137,424)
Payments to Suppliers		(62,908)	(97,220)	(68,184)
Interest Paid		(293)	(171)	(293)
Interest Received		813	150	184
Net cash from/(to) Operating Activities		14,706	(34,016)	(32,760)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(318)	(3,000)	(4,146)
Net cash from/(to) Investing Activities		(318)	(3,000)	(4,146)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		991	-	983
Finance Lease Payments		(1,504)	(1,468)	(2,713)
Net cash from/(to) Financing Activities		(513)	(1,468)	(1,730)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>13,875</b>	<b>(38,484)</b>	<b>(38,636)</b>
Cash and cash equivalents at the beginning of the year	7	48,207	86,843	86,843
<b>Cash and cash equivalents at the end of the year</b>	7	<b>62,082</b>	<b>48,359</b>	<b>48,207</b>

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 Peter Chanel School (Otaki)

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

St Peter Chanel School (Otaki) (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 Proprietor'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 14.



*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.

**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 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 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 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.

### **h) 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.

### **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 to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10 years
Buildings	40 years
Furniture and Equipment	4-10 years
Information and Communication Technology	3-10 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) 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 a comparison to recent market transactions.

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.

### **m) 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.





**n) 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.

**o) Revenue Received in Advance**

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

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

**p) 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 Comprehensive Revenue and Expense.

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. 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.



**s) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**u) 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.

**v) Budget Figures**

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

**w) 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	187,543	135,099	245,054
Teachers' Salaries Grants	251,686	283,577	266,587
Other Government Grants	8,694	-	65
	447,923	418,676	511,706

The school has opted in to the donations scheme for this year. Total amount received was \$3,600.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	-	-	454
Fees for Extra Curricular Activities	-	-	532
Trading	636	-	423
Fundraising & Community Grants	2,210	-	5,817
Other Revenue	7,087	10,000	8,174
	9,933	10,000	15,400
<b>Expenses</b>			
Extra Curricular Activities Costs	800	-	207
Trading	1,978	-	396
Fundraising & Community Grant Costs	-	-	249
	2,778	-	852
<i>Surplus for the year Locally raised funds</i>	7,155	10,000	14,548

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	15,204	16,200	13,289
Library Resources	-	-	253
Employee Benefits - Salaries	274,916	315,577	413,295
Staff Development	-	5,000	545
Depreciation	4,535	3,151	5,004
Information & Communication Technology	1,081	2,500	858
	295,736	342,428	433,244



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,080	5,018	4,933
Board Fees	1,450	4,600	2,350
Board Expenses	1,258	1,395	1,393
Communication	3,153	2,550	2,550
Consumables	772	662	1,394
Operating Lease	922	-	-
Other	1,997	3,625	6,285
Employee Benefits - Salaries	48,839	40,046	39,723
Insurance	4,407	4,500	4,044
Service Providers, Contractors and Consultancy	4,855	4,500	5,133
Healthy School Lunch Programme	31,601	-	17,325
	<u>104,334</u>	<u>66,896</u>	<u>85,130</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,771	1,800	1,838
Cyclical Maintenance Provision	(1,763)	4,120	(14,671)
Grounds	1,993	3,800	2,547
Heat, Light and Water	6,960	6,200	5,279
Rates	401	1,200	1,274
Repairs and Maintenance	3,215	3,000	2,414
Use of Land and Buildings	27,749	37,027	27,749
Security	564	500	709
Employee Benefits - Salaries	18,393	9,828	10,063
Consultancy And Contract Services	4,080	9,828	-
	<u>63,363</u>	<u>77,303</u>	<u>37,202</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	62,082	48,359	48,207
Cash and cash equivalents for Statement of Cash Flows	<u>62,082</u>	<u>48,359</u>	<u>48,207</u>

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



### 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	414	214	215
Receivables from the Ministry of Education	-	-	1,446
Banking Staffing Underuse	15,551	-	8,100
Interest Receivable	88	-	-
Teacher Salaries Grant Receivable	10,044	19,875	20,110
	<u>26,097</u>	<u>20,089</u>	<u>29,871</u>
Receivables from Exchange Transactions	502	214	215
Receivables from Non-Exchange Transactions	25,595	19,875	29,656
	<u>26,097</u>	<u>20,089</u>	<u>29,871</u>

### 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniforms	702	1,084	1,621
	<u>702</u>	<u>1,084</u>	<u>1,621</u>

### 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	13,898	13,898	13,898
Total Investments	<u>13,898</u>	<u>13,898</u>	<u>13,898</u>



## 11. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	5,633	-	-	-	(145)	5,488
Building Improvements	3,042	-	-	-	(322)	2,720
Furniture and Equipment	7,400	5,708	-	-	(1,038)	12,070
Information and Communication Technology	7,883	2,297	(2,650)	-	(1,035)	6,495
Leased Assets	3,523	2,975	-	-	(1,801)	4,697
Library Resources	1,552	-	(1,024)	-	(194)	334
<b>Balance at 31 December 2022</b>	<b>29,033</b>	<b>10,980</b>	<b>(3,674)</b>	<b>-</b>	<b>(4,535)</b>	<b>31,804</b>

The net carrying value of equipment held under a finance lease is \$4,697 (2021: \$3,523)

### 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 \$
Buildings	5,777	(289)	5,488	5,777	(144)	5,633
Building Improvements	3,217	(497)	2,720	3,217	(175)	3,042
Furniture and Equipment	88,023	(75,953)	12,070	82,316	(74,916)	7,400
Information and Communication Technology	8,643	(2,148)	6,495	56,369	(48,486)	7,883
Leased Assets	7,275	(2,578)	4,697	16,447	(12,924)	3,523
Library Resources	531	(197)	334	19,184	(17,632)	1,552
<b>Balance at 31 December</b>	<b>113,466</b>	<b>(81,662)</b>	<b>31,804</b>	<b>183,310</b>	<b>(154,277)</b>	<b>29,033</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	7,200	1,863	1,506
Accruals	5,080	5,018	4,933
Employee Entitlements - Salaries	10,044	19,875	20,110
Employee Entitlements - Leave Accrual	959	742	504
	<b>23,283</b>	<b>27,498</b>	<b>27,053</b>
Payables for Exchange Transactions	23,283	27,498	27,053
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>23,283</b>	<b>27,498</b>	<b>27,053</b>

The carrying value of payables approximates their fair value.





### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants - Revenue in Advance	1,000	-	-
	<u>1,000</u>	<u>-</u>	<u>-</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	4,688	608	28,489
Increase to the Provision During the Year	2,925	4,120	4,420
Use of the Provision During the Year	-	-	(9,130)
Other Adjustments	(4,688)	-	(19,091)
Provision at the End of the Year	<u>2,925</u>	<u>4,728</u>	<u>4,688</u>
Cyclical Maintenance - Current	-	4,728	4,688
Cyclical Maintenance - Non current	2,925	-	-
	<u>2,925</u>	<u>4,728</u>	<u>4,688</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes.

### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	2,156	2,657	1,478
Later than One Year and no Later than Five Years	3,489	3,672	2,810
Future Finance Charges	(750)	-	(616)
	<u>4,895</u>	<u>6,329</u>	<u>3,672</u>
<b>Represented by</b>			
Finance lease liability - Current	1,809	2,657	1,307
Finance lease liability - Non current	3,086	3,672	2,365
	<u>4,895</u>	<u>6,329</u>	<u>3,672</u>



## 16. 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 (Roman Catholic Archbishop of the Archdiocese of Wellington) 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".

The Principals husband is contracted as a groundsman.

## 17. 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	1,450	2,350
<i>Leadership Team</i>		
Remuneration	139,063	211,082
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	140,513	213,432

There are 5 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 0 and 0 times respectively. 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	30 - 40	110 - 120
Benefits and Other Emoluments	1 - 2	3 - 4
Termination Benefits	-	-
Acting Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	100 - 110	90 - 100
Benefits and Other Emoluments	-	-
Termination Benefits	-	-



*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	-	-
	0.00	0.00

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

**18. Compensation and Other Benefits Upon Leaving**

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

**19. Contingencies**

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is 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 2023.

**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.

**20. Commitments**

**(a) Capital Commitments**

There are no capital commitments as at 31 December 2022 (Capital commitments at 31 December 2021: nil).

**(b) Operating Commitments**

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).



## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	62,082	48,359	48,207
Receivables	26,097	20,089	29,871
Investments - Term Deposits	13,898	13,898	13,898
Total Financial assets measured at amortised cost	<u>102,077</u>	<u>82,346</u>	<u>91,976</u>

### Financial liabilities measured at amortised cost

Payables	23,283	27,498	27,053
Finance Leases	4,895	6,329	3,672
Total Financial Liabilities Measured at Amortised Cost	<u>28,178</u>	<u>33,827</u>	<u>30,725</u>

## 22. Events After Balance Date

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

## 23. Breach of Section 136 Annual report to be Made Available

The School is in Breach of section 136 of the Education and Training Act 2020 in that it did not make its annual report available to the public on an Internet site maintained by or on behalf of the School.



## St Peter Chanel School (Otaki)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Katera Rikihana-Tukerangi	Presiding Member	Elected	Sep 2022
Urutakai Cooper	Principal	ex Officio	
Marie Collin	Parent Representative	Elected	Sep 2025
Tara Kereopa	Parent Representative	Elected	Sep 2022
Pania Barrett	Parent Representative	Elected	Sep 2025
Charlie McNaught	Staff Representative	Elected	Sep 2025
Hine Mihi Baker	Staff Representative	Elected	Sep 2022
Rangiwehea Rikihana	Proprietors Representative	Appointed	Sep 2025
Gerry Stevens	Proprietors Representative	Appointed	Sep 2022

## **St Peter Chanel School (Otaki)**

### **Kiwisport**

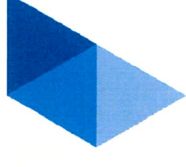
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$385 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the St Peter Chanel School (Otaki) Board:

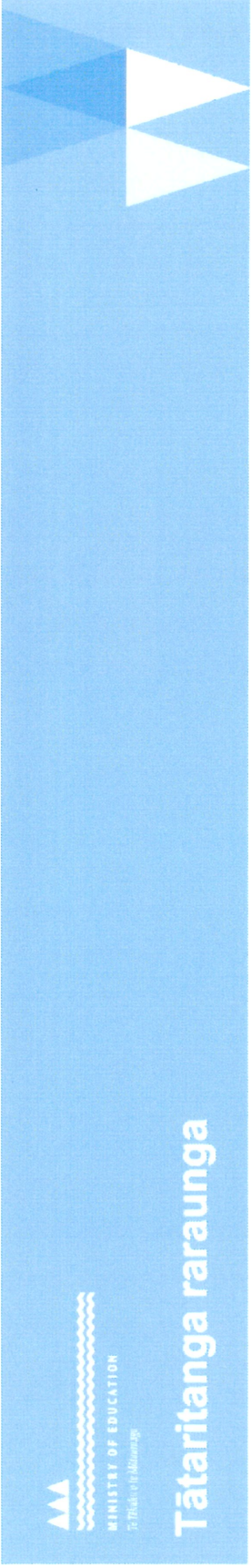
- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements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





<p><b>School Name:</b></p>	<p>St Peter Chanel School</p>	<p><b>School Number:</b> 3020</p>
<p><b>Strategic Aim:</b> <b>Analysis report</b></p>	<p>All students access the NZC, TMOA, the Bishops Curriculum and Local Curriculum achieving progress and successful learning outcomes for individuals in a holistic manner.</p>	
<p><b>Annual Aim:</b></p>	<p>Using school values; Aroha, Rangimarie, Whakapono, Whanaungatanga to underpin the holistic wellbeing of our students through programmes and activities that support the literacy and numeracy abilities of each individual student.</p>	
<p><b>Target:</b></p>	<p>Raise levels of progress and accelerate student achievement for those who are working towards the required NZ levels 1-4 for their age range and learning year level through integrated themes.</p>	
<p><b>Baseline Data:</b></p>	<p>This data analysis is related to 23 students who accessed the NZC. The data includes all students.</p> <ul style="list-style-type: none"> <li>• There are 8 (34%) students sitting <b>below</b> the required NZC levels within their age range.</li> <li>• There are 5 out of 23 (21%) students who are <b>working towards</b> the required NZC levels within their age range. 4x of these students have accelerated more than 5 reading levels since the beginning of the year (Reading Recovery and Volunteer support with improved classroom programme).</li> <li>• There are 7 out of 23 (30%) students working <b>at</b> the age range and learning levels 1-4.</li> <li>• There are 3 out of 23 (15%) students who are working <b>above</b> the NZC levels within their age range.</li> </ul>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued with a structured Wellbeing Programme with funded Teacher Aides to enhance learning abilities.</p> <p>Check in system every morning at 9am provides an opportunity for teachers to gauge where students are emotionally tasked.</p> <p>Daily breathing exercises and mindfulness</p> <p>Kapa Haka and other cultural programmes are provided to include balanced spiritual and physical components.</p> <p>Acknowledgement and incentives to encourage self-management, learning and behaviour patterns</p> <p>Core school values are integrated into outside play. Values cards are given out when a positive act is noticed.</p> <p><u>READING</u></p> <p>Reading Recovery, Volunteer Support People, Resource Teacher of Literacy were fundamental in improving student oral language and reading confidence based on the 1:1 support.</p> <p>Daily Journal Writing to encourage students to write freely</p>	<ul style="list-style-type: none"> <li>• Celebrated achievements by way of school assemblies, sticker charts, kura facebook, newsletters, certificates and end of year prizegiving</li> <li>• Continued positive dialogue between students, teachers, staff and whanau</li> <li>• Always focused on the positive actions and words of students and staff</li> <li>• Created a calm, settled playing, learning and teaching environment/culture</li> </ul> <p><u>READING</u></p> <ul style="list-style-type: none"> <li>• Acceleration of reading levels for some students</li> <li>• High need students, behaviour learning difficulties challenging for learning goals</li> <li>• Some regular student absences impacted on progress</li> <li>• ITC literacy learning supported</li> <li>• Integrated themes encouraged most students engagement</li> <li>• ICT applications gauged students interest eg SEESAW, Google Docs</li> </ul>	<ul style="list-style-type: none"> <li>• Students had more input into their personal learning goals</li> <li>• Stimulating learning programmes catered for individual learning abilities. Students more involved, contributing and participating.</li> <li>• Healthy and safe environment allowed students, whanau and staff a sense of belonging. Open door policy meant ongoing dialogue with whanau which also included support agencies.</li> <li>• Collaboration was fundamental to the holistic wellbeing of all involved.</li> </ul> <p><u>READING</u></p> <ul style="list-style-type: none"> <li>• There are 8 (34%) students sitting <b>below</b>. Two students left before the end of the year.</li> <li>• There are 5 out of 23 (21%) students who are <b>working towards</b> the required NZC levels within their age range. 4x of these students have accelerated more than 5 reading levels since the beginning of the year (Reading Recovery and Volunteer support with improved classroom programme).</li> <li>• There are 7 out of 23 (30%) students working <b>at</b> the age range and learning levels 1-4.</li> <li>• There are 3 out of 23 (15%) students who are working <b>above</b> the NZC levels within their age range.</li> </ul>	<ul style="list-style-type: none"> <li>• To continue to consolidate and improve on schoolwide wellbeing.</li> </ul> <p><u>READING</u></p> <ul style="list-style-type: none"> <li>• Target students working towards required reading levels to improve by 70% in 2023</li> <li>• Whanau to engage in home reading goals</li> <li>• Increase oral language capabilities</li> </ul> <p><u>WRITING</u></p> <ul style="list-style-type: none"> <li>• Writing PLD and assessment 2023</li> <li>• Create writing programme using supporting tools</li> </ul> <p><u>MATH</u></p> <ul style="list-style-type: none"> <li>• Conferencing using student math profiles</li> </ul>
<p><b>Planning for next year:</b></p>			



Continue to improve student progress and achievement in literacy and numeracy area, with emphasis on oral language focus. Wellbeing programme to continue to be integrated within the curriculum. Learning behaviour focuses on being part of the daily culture of our kura.