ST PATRICK'S SCHOOL

Annual Financial Statements
For the year ended 31 December 2024

Ministry Number:	3537
Principal:	Nathan Burford
School Address:	57 Plynlimon Lane, Christchurch
School Phone:	03 351 5590
School Email:	office@stpatricks.school.nz

Members of the Board of Trustees

Name	Ceased	
Madeline Carter	Dec-23	Elected
Kiesty Mahoney		Elected
Craig Inder		Elected
Timothy Sullivan		Elected
Steph Manning		Elected
Richard Preston		Selected
Ben Washington		Selected
Marcus Beaton		Elected
Mathew Austin		Proprietors representative
Fr Alister Castillo		Proprietors representative
Anna-Kate Kilpatrick		Proprietors representative
Nathan Burford		Principal

The term finishes except for the principal in June 2025.

Accountant / Service Provider:
Geoff Gillam Consultants

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St Patrick's School
Statement of Responsibility
For the year ended 31 December 2024

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the school.

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

Craig Inder	Nathan Burford
Full Name of Presiding Member	Full Name of Principal
Signed by: Craig Inder 0C38FD999C9859CF	Signed by: Nathan Burford D09432299C648809
Signature of Presiding Member	Signature of Principal
29/05/2025	29/05/2025
Date:	Date:

St Patrick's School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	1,332,907	1,323,798	1,312,077
Locally Raised Funds	3	184,827	126,091	200,808
Interest		6,660	6,000	8,728
Use of Land and Buildings Integrated		226,977	225,000	266,977
		1,751,371	1,680,889	1,788,590
Expenses				
Locally Raised Funds	3	66,906	50,154	79,302
Learning Resources	4	1,304,715	1,218,919	1,272,068
Administration	5	137,124	135,826	140,376
Interest		126	-	103
Property	6	301,311	300,990	372,964
Loss on Disposal of Property, Plant and Equipment		-	-	-
		1,810,182	1,705,889	1,864,813
Net Surplus / (Deficit)		(58,811)	(25,000)	(76,223)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(58,811)	(25,000)	(76,223)

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

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St Patrick's School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	Actual 2024 $	Budget (Unaudited) 2024 $	Actual 2023 $
Balance at 1 January		144,089	144,089	178,526
Total comprehensive revenue and expense for the year		(58,811)	(25,000)	(76,223)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		27,482	-	34,291
Contribution - Te Mana Tuuhona Grant		6,451	-	7,495
Equity at 31 December		119,211	119,089	144,089
Accumulated comprehensive revenue and expense		119,211	119,089	144,089
Reserves		-	-	-
Equity at 31 December 2024		119,211	119,089	144,089

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 Patrick's School
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	99,634	49,354	52,881
Accounts Receivable	8	90,817	86,000	79,243
GST Receivable		6,684	5,000	7,753
Prepayments		9,257	6,000	6,985
Investments	9	30,539	60,000	81,158
		236,931	206,354	228,020
Current Liabilities				
Accounts Payable	11	114,424	108,000	108,911
Revenue Received in Advance	12	42,431	25,000	27,611
Provision for Cyclical Maintenance	13	10,277	10,000	10,188
Painting Contract Liability	14	4,671	4,671	6,300
Finance Lease Liability - Current Portion	15	4,025	3,000	6,297
		175,828	150,671	159,307
Working Capital Surplus or (Deficit)		61,103	55,683	68,713
Non-current Assets				
Property, Plant and Equipment	10	92,640	99,590	109,590
		92,640	99,590	109,590
Non-current Liabilities				
Provision for Cyclical Maintenance	13	30,586	32,684	24,532
Painting Contract Liability	14	-	-	3,042
Finance Lease Liability	15	3,946	3,500	6,640
		34,532	36,184	34,214
Net Assets		119,211	119,089	144,089
Equity		119,211	119,089	144,089

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

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St Patrick's School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		341,343	328,798	328,979
Locally Raised Funds		154,217	105,511	159,856
International Students		33,102	25,000	9,567
Goods and Services Tax (net)		1,069	2,753	(3,595)
Payments to Employees		(320,869)	(218,941)	(265,530)
Payments to Suppliers		(245,729)	(241,467)	(286,949)
Interest Received		7,387	6,546	8,370
Net cash from / (to) the Operating Activities		(29,480)	8,200	(49,302)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(3,074)	(15,000)	(24,088)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		50,619	21,158	48,842
Net cash from / (to) the Investing Activities		47,545	6,158	24,754
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment		27,482	-	34,291
Finance Lease Payments		(6,658)	(6,473)	(6,121)
Funds Administered on Behalf of Third Parties		12,535	(6,741)	6,163
Painting contract payments		(4,671)	(4,671)	(4,670)
Net cash from Financing Activities		28,688	(17,885)	29,663
Net increase/(decrease) in cash and cash equivalents		46,753	(3,527)	5,115
Cash and cash equivalents at the beginning of the year	7	52,881	52,881	47,766
Cash and cash equivalents at the end of the year	7	99,634	49,354	52,881

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The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.
The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

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St Patrick's School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2024

a) Reporting Entity

St Patrick's 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publically accountable and is not considered large as it falls below the expenditure threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accouting 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.

Cyclical maintenance

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A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

c) Revenue Recognition

Government Grants
The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;
Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.
Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.
Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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) Use of Land and Buildings Expense
The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) 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.

f) 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.

g) 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.

h) 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.

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.

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j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under $500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:	Years
Building improvements – Crown	40
Furniture and equipment	5-10
Information and communication technology	3-5
Plant	10
Leased assets	Term of Lease
Library resources	10

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from 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, should the School be unable to provide the services to which they relate.

n) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School site in a state of good order and repair.

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

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

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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, 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

s) 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	344,704	328,798	312,471
Teachers' Salaries Grants	988,203	995,000	999,606
Other Government Grants	-	-	-
	1,332,907	1,323,798	1,312,077

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations & Bequests	74,980	44,000	52,764
Fees for Extra Curricular Activities	66,100	47,600	87,929
International Student Fees	30,817	20,870	40,870
Trading	12,930	13,621	19,245
	184,827	126,091	200,808
Expenses			
Extra Curricular Activities Costs	55,358	43,250	66,287
Trading	10,218	6,000	11,206
International Student Levy	1,330	904	1,809
	66,906	50,154	79,302
Surplus for the year Locally raised funds	117,921	75,937	121,506

4 Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	38,626	42,519	51,617
Employee Benefits - Salaries	1,223,490	1,133,562	1,186,872
Staff Development	14,558	17,838	7,675
Depreciation	28,041	25,000	25,904
	1,304,715	1,218,919	1,272,068

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fee	9,577	6,500	6,064
Board of Trustees Fees	2,264	5,000	1,925
Board of Trustees Expenses	2,348	1,900	3,093
Communication	5,441	9,700	8,830
Consumables	12,011	13,796	13,206
Operating Lease	9,709	7,500	9,213
Staff Expenses	3,764	3,900	2,075
Other	19,464	20,530	30,152
Employee Benefits - Salaries	72,546	67,000	65,818
	137,124	135,826	140,376

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6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Caretaking and Cleaning Consumables	6,206	5,120	6,244
Consultancy and Contract Services	20,931	23,000	21,165
Cyclical Maintenance Provision	6,143	8,000	9,681
Grounds	5,832	4,000	1,839
Heat, Light and Water	8,022	8,000	7,660
Rates	3,636	3,600	3,469
Repairs and Maintenance	10,540	10,750	47,070
Use of Land and Buildings - Integrated	226,977	225,000	266,977
Employee Benefits - Salaries	13,024	13,520	8,859
	301,311	300,990	372,964

The use of land and buildings figure represents 8% 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	78,695	49,354	52,881
Short-term Bank Deposits with a Maturity of Three Months or Less	20,939	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	99,634	49,354	52,881

Of the $78,695 cash and cash equivalents $23,156 is held for international student fees and 19,276 funds held on behalf of third parties.
The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Debtors	83	-	290
Debtor Ministry of Education	3,361	-	-
Interest Accrued	819	1,000	1,546
Teacher Salaries Grant Receivable	86,554	85,000	77,407
	90,817	86,000	79,243
Receivables from Exchange Transactions	902	1,000	1,836
Receivables from Non-Exchange Transactions	89,915	85,000	77,407
	90,817	86,000	79,243

9. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	30,539	60,000	81,158

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2024.

10. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Furniture and Equipment	41,845	3,075	-	-	(7,083)	37,837
Information and Communication	17,359	6,450	-	-	(5,153)	18,656
Plant	28,174	-	-	-	(9,407)	18,767
Leased Assets	15,376	1,566			(5,183)	11,759
Library Resources	6,836	-	-	-	(1,215)	5,621
Balance at 31 December 2024	109,590	11,091	-	-	(28,041)	92,640

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Furniture and Equipment	153,789	(115,953)	37,836	150,714	(108,869)	41,845
Information and Communication	92,712	(74,056)	18,656	86,262	(68,903)	17,359
Plant	162,427	(143,660)	18,767	162,427	(134,253)	28,174
Leased Assets	26,106	(14,347)	11,759	24,540	(9,164)	15,376
Library Resources	38,901	(33,279)	5,622	38,901	(32,065)	6,836
Balance at 31 December	473,935	(381,295)	92,640	462,844	(353,254)	109,590

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

The net carrying value of ICT equipment held under a finance lease is 11,759 (2023: $15,376)

11. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	25,023	20,000	28,645
Employee Benefits Payable - Salaries	86,554	85,000	77,407
Employee Benefits Payable - Leave Accrual	2,847	3,000	2,859
	114,424	108,000	108,911
Payables for Exchange Transactions	114,424	108,000	108,911
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	114,424	108,000	108,911

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
International Student Fees	23,155	25,000	20,870
Funds Held on Behalf of Third Parties	19,276	-	6,741
	42,431	25,000	27,611

13. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	34,720	34,720	27,684
Increase to the Provision During the Year	6,143	8,000	9,681
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	(2,645)
Provision at the End of the Year	40,863	42,720	34,720
Cyclical Maintenance - Current	10,277	10,000	10,188
Cyclical Maintenance - Non current	30,586	32,684	24,532
	40,863	42,684	34,720

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

14. Painting Contract Liability

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Liability	4,671	4,671	6,300
Non Current Liability	-	-	3,042
	4,671	4,671	9,342

In 2019 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a 6 year period. The programme provides for an exterior repaint of the catholic owned buildings in 2020, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No Later than One Year	4,025	3,000	6,297
Later than One Year and no Later than Five Years	3,946	3,500	6,640
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	7,971	6,500	12,937

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 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.

BDO Christchurch

The Proprietor of the School, Catholic Diocese of Christchurch is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor are disclosed with an indication of the amount where relevant.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the year is included in the notes od the Statement of Comprehensive Income as “Use of land and buildings ”.

17. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	2,264	1,925
Leadership Team		
Remuneration	364,911	353,535
Full-time equivalent members	3	3
Total key management personnel remuneration	367,175	355,460
Total full-time equivalent personnel	3.00	3.00

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance with 3 members and Property with 5 member that meet as required. As well as these regular meetings, including preparation time, the Chair 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:

	2024 Actual	2023 Actual
Salaries and Other Short-term Employee Benefits:	**$000**	**$000**
Salary and Other Payments	140-150	90-100
Benefits and Other Emoluments	1-10	-
Termination Benefits	-	-

Principal 2

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

	2024 Actual	2023 Actual
Salaries and Other Short-term Employee Benefits:	**$000**	**$000**
Salary and Other Payments	-	40-50
Benefits and Other Emoluments	-	1-10
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	3	4
110 - 120	1	0
	4	4

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 trustees, committee member, 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:

	2024 Actual	2023 Actual
Total	$0	$0
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has no capital commitments.

(Capital commitments at 31 December 2023 $Nil)

(b) Operating Commitments

As at 31 December 2024 the Board has no operating commitments.

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	99,634	49,354	52,881
Receivables	90,817	86,000	79,243
Investments - Term Deposits	30,539	60,000	81,158
Total Cash and Receivables	220,990	195,354	213,282
Financial liabilities measured at amortised cost			
Payables	119,095	112,671	118,253
Finance Leases	7,971	6,500	12,937
Total Financial Liabilities Measured at Amortised Cost	127,066	119,171	131,190

22. Comparatives

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

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST PATRICK'S SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of St Patrick's School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch Audit Limited, 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 15, that comprise the statement of financial position as at 31 December 2024, 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 2024; 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

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

Basis for 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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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 Members of the Board listing, and the Annual Report, 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 (including International Independence Standards) (New Zealand) (PES 1)*issued by the New Zealand Auditing and Assurance Standards Board.

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

Michael Rondel,
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

St Patrick's School

DRAFT

March 2025 Annual Report
St Patrick's School Bryndwr 3537

(due 31st May 2025)

Contents

- Principal's report
- Statement of variance: progress against targets
- Evaluation of the school's students' progress and achievement
- How we have given effect to Te Tiriti o Waitangi
- Statement of compliance with employment policy
- Financial statements
  - Statement of responsibility signed and dated
  - Statement of comprehensive revenue and expense
  - Statement of changes in net assets/equity
  - Statement of financial position
  - Statement of cash flows
  - Notes to the financial statements
  - Independent auditor's report signed and dated.
- Report on other special and contestable funding
- Kiwisport funding

Principal's Report

Work completed that is directly related to our 2024 Annual Plan includes;

Tangata/People

Our Tangata/People live by the Gospel, are connected, and our relationships are strong across Home, School and Parish.

1 Provide authentic opportunities for our parents, caregivers, and community to engage and participate in the life of the school.

- Welcome Back to School Afternoon/Evening.
- Events such as "The Big Pay Date"
- Regular Monday morning mass that is now well entrenched into our school calendar.
- Women's Wellness Partnership

1.2 Continue to collaborate and strengthen relationships between the Board and the Parents and Friends Association.

- Newsletter blurb about each Board Member
- Te Tiriti joint workshop on Teacher Only Day with CORE Education

1.3 Refresh our school website, newsletter, and app to help our community stay informed and connected.

- Website updated with relevant content in Term 1
- Increase content of Learning in the School Newsletter

Wāhi/Place

Our Wāhi/Place is a place to embrace our Catholic faith and enjoy a sense of belonging in relation to cultural, local, national and global contexts.

2.1 Provide a Prayer Space that acts as a lens through which the school's Catholic identity is made visible.

2.2 Use our cultural narrative as a lens to plan and showcase Māori as tangata whenua

throughout our school environment.

- Matt Bateman (Ngāi Tahu) worked with staff in Term 2 around unpacking our naming document and cultural narrative.
- CORE Education Led Te Tiriti Staff and Board Workshop including Action Plan for discussion

2.3 Recognise and celebrate the cultural diversity at St Patrick's, and create a plan to ensure that all cultures are honoured and respected.

Tikanga/Practices

Our Tikanga/Practices are inclusive and promote student-centred learning across the school, led by the Mercy Values and guided by the teachings and traditions of the Catholic Church.

3.1 Create a balanced, innovative curriculum that connects, inspires, and challenges students.

- PLD Provider CORE Education were tasked with supporting the NZC Curriculum refresh. This has come in the form of leading Staff Meetings and meeting Junior/Senior Teams for CRT Days to help plan their curriculum overview. PLD Folder

3.2 Provide staff with professional development to strengthen and support our strategic initiatives.

- Regular Tuesday Staff meetings have covered a number of initiatives, RE Curriculum, NZ Curriculum, Cultural Narrative, Supporting target Learners

3.3 Provide students with authentic assessment that provides meaningful evidence of achievement and progress.

- A Curriculum Assessment Yearly Overview Map for each class has been created and these results will be uploaded onto our SMS Hero.

St Patrick's School

2024 Statement of Variance

Strategic Goal 1: Our Tangata/People live by the Gospel, are connected, and our relationships are strong across Home, School and Parish.				
Annual Target Goal 1: Provide authentic opportunities for our parents, caregivers, and community to engage and participate in the life of the school.				
Actions	**What did we Achieve?**	**Evidence**	**Reasons for Differences**	**Planning for Next Year**
Action 1 Welcome Back	Welcome Back to School Afternoon	On February 2nd we held a welcome back afternoon attended by 90% of our community	n/a	To make this an annual event
Action 2 Monday Mass	Regular Monday morning mass	This has become a feature of our school week and is well attended by school and parishioners	**n/a**	Encourage more parents to attend. Have road-side signage
Action 3 Women's Wellness	Women's Wellness Partnership	Introduced at the start of the year and the school supported this idea through advertising	Failed to gain momentum and did not get off the ground. Little uptake from community	None

Strategic Goal 2: Our Wāhi/Place is a place to embrace our Catholic

faith and enjoy a sense of belonging in relation to cultural, local, national and global contexts.

Annual Target Goal 2: Use our cultural narrative as a lens to plan and showcase Māori as tangata whenua throughout our school environment.

Actions	What did we Achieve?	Evidence	Reasons for Differences	Planning for Next Year
Action 1 Staff Meetings	We had a number of staff meetings devoted to building cultural competence	In the calendar	n/a	Continue our journey as a staff and look to appoint a cultural lead from the staff
Action 2 Board Engagement	We held a shared Board/Staff Cultural Competence Brainstorm	Achieved and an Action Plan has been drawn up	n/a	Continue our journey as a board and staff and look to appoint a cultural lead from the staff
Action 3 Action Plan	Matt Bateman (Ngāi Tahu) worked with staff in Term 2 around unpacking our naming document and cultural narrative.	In Calendar	n/a	Follow up work with Matt Bateman

Strategic Goal 3: Our Tikanga/Practices are inclusive and promote

student-centred learning across the school, led by the Mercy Values and guided by the teachings and traditions of the Catholic Church.				
Annual Target Goal 3: Create a balanced, innovative curriculum that connects, inspires, and challenges students.				
Actions	**What did we Achieve?**	**Evidence**	**Reasons for Differences**	**Planning for Next Year**
Action 1 **2025 Curriculum**	Created a Curriculum Plan for 2025 and beyond	In our Shared Drive and in use	n/a	Continue to utilise and review this document
Action 2 **Staff meetings**	Work with PLD Provider CORE Education to upskill staff around the revised NZC	We have documented this journey and our regular staff meetings	n/a	As we are no longer working with CORE there will be a need to achieve this 'in house' and continue our momentum.
Action 3 **Assessment Maps**	Create a school-wide Assessment Map aligned with the needs of our Curriculum	2025 Assessment Map created	n/a	Update the Assessment Map in line with the new expectations for Reporting and assessment

Evaluation and analysis of the school's students' progress and achievement

2024 Data Analysis

Report on St. Patrick's School Data Analysis (2024)

The 2024 data for St. Patrick's Bryndwr reflects strong student achievement across reading, writing, and mathematics, alongside high attendance rates and effective interventions. Overall, the school reports 94% of students achieving at or above expectations in reading, 91% in writing, and an impressive 98% in mathematics. These results place the school well above national averages, reflecting the quality of teaching and the effectiveness of support systems in place. Attendance rates, exceeding 90%, are significantly higher than the national trend of 60% and clearly contribute to the school's high achievement levels.

The school has achieved equitable outcomes for its target groups. Māori students achieved 93% at or above in reading, 86% in writing, and 100% in mathematics. Similarly, Pasifika students achieved 100% at or above expectations in all areas. These results underscore the effectiveness of the school's targeted interventions, which include programs such as Reading Recovery, ESOL support, and Mana Ake. The success of these initiatives is further illustrated by the progress of "Cliffhanger" students, where 50% of learners in lower stanines for reading comprehension and over one-third in mathematics were moved to higher stanines over the year.

In reading, while performance remains strong, the data highlights a slight decrease in Year 8 students moving from "Above" to "At" expectations by the end of the year. This shift has been attributed to more accurate assessments conducted by teachers after extended periods of engagement with these students. Writing performance, while still high at 91%, is slightly below other areas and represents an opportunity for further intervention and improvement. Mathematics performance remains the school's strongest area, with the structured Numicon approach playing a significant role in achieving these outcomes.

Despite these successes, challenges remain. Moderation of Overall Teacher Judgements (OTJs) has emerged as an area requiring attention to ensure consistent and reliable data across year groups. This inconsistency could affect

the validity of data trends, and professional development in this area is planned to address the issue.

Additionally, while the overall data for writing is strong, the school could benefit from expanding intervention strategies to bolster this subject further, particularly for students identified as performing below expectations.

Looking ahead, the school has outlined a range of immediate and long-term actions to sustain and improve its performance. Writing will become a focus area, with expanded support and targeted interventions planned. Efforts to strengthen the moderation of OTJs will continue, with professional learning and development initiatives being prioritised. The school also plans to deepen its analysis of progress for students performing below expectations, particularly focusing on writing alongside the existing focus on reading and mathematics. Over the longer term, the impact of the Phase 1 Structured Literacy program in Years 0–3 will be evaluated to guide potential school-wide implementation. Biennial SENCO reports and enhanced Board reporting, including end-of-year structured literacy intervention outcomes, will provide ongoing accountability and insights into the effectiveness of these programs.

In conclusion, St. Patrick's School is a high-performing school that demonstrates strong student outcomes, equitable achievement for all groups, and a robust system of targeted interventions. While areas such as moderation practices and writing achievement present opportunities for growth, the school is well-positioned to build on its successes and continue delivering high-quality education to its students. The planned strategic actions will ensure sustained progress and equity in outcomes across all areas of the curriculum.

2024 Data Analysis in Reading Mid-Year End-of-Year

Class	Well Below	Below	At	Above	Well Above
Whole School	1%	3%	47%	49%	0%
	1%	5%	66%	28%	0%

2024 Data Analysis in Writing Mid-Year End-of-Year

Class	Well Below	Below	At	Above	Well Above
Whole School	1%	8%	75%	16%	0%
	1%	8%	73%	18%	0%

2024 Data Analysis in Maths Mid-Year End-of-Year

Class	Well Below	Below	At	Above	Well Above
Whole School	1%	2%	86%	11%	0%
	1%	2%	86%	11%	0%

Target Students Data Mid-Year End-of-Year

Māori (14 students. 8%)

Class	Well Below	Below	At	Above	Well Above
Reading	0%	8%	50%	42%	0%
	0%	7%	50%	43%	0%

Class	Well Below	Below	At	Above	Well Above
Writing	0%	14%	80%	6%	0%
	0%	14%	80%	6%	0%

Class	Well Below	Below	At	Above	Well Above
Maths	0%	0%	100%	0%	0%
	0%	0%	100%	0%	0%

Target Students Data Mid-Year End-of-Year

Pasifika (4 students, 2%)

Class	Well Below	Below	At	Above	Well Above
Reading	0%	0%	25%	75%	0%
	0%	0%	75%	25%	0%

Class	Well Below	Below	At	Above	Well Above
Writing	0%	0%	100%	0%	0%
	0%	0%	75%	25%	0%

Class	Well Below	Below	At	Above	Well Above
Maths	0%	0%	100%	0%	0%
	0%	0%	75%	25%	0%

2024 Data Analysis

Whole School

Reading

94% of the students ended the year at or above.

Writing
91% of the students ended the year at or above.

Mathematics
98% of students ended the year at or above.

Māori

Reading
93% of the students ended the year at or above.

Writing
86% of the students ended the year at or above.

Mathematics
100%% of students ended the year at or above.

Pasifika

Reading
100% of the students ended the year at or above.

Writing
100% of the students ended the year at or above.

Mathematics
100% of students ended the year at or above.

2024 Next Steps

The following were in my end of year 2023 Board Report;

➔ Greater moderation across classes when evaluating OTJs *(staff had PLD booked in for this term, but unfortunately the facilitator fell ill! On the radar for 2025).*

➔ Providing the Board of Trustees with an end of year report on Reading Recovery progress. *(completed).*

➔ Discussion is needed around which students (targeted/ORS) are left out of our data *(currently 98% included).*

➔ Providing the Board of Trustees with a Biannual Senco Report. *(completed).*

➔ Year 8 Reading and Writing focus for a small number. *(this was completed as part of our cliffhanger discussion and analysis with staff).*

➔ Include Funded ESOL Students in Target Students Analysis *(yes).*

➔ Investigate greater analysis of targeted students and the progress they have made from mid to end of year (the 10% that are below expectation) *(cliffhanger focus).*

➔ Investigate support around Structured Literacy to further support progress in reading and writing *(well underway with Phase 1 teachers).*

2025 Next Steps

➔ Greater moderation across classes when evaluating OTJs.
➔ Continue to present the Board of Trustees with a Biennial Senco Reports. ➔ Provide the Board with a Structured Literacy End of Year Intervention Report (Paula Bevilacqua).
➔ Continue to Target '*Cliffhangers*' with the potential to add writing to the reading and mathematics.
➔ A staff meeting where we discuss our 'underperforming relative to curriculum norms' group of learners as was conducted in 2024.
➔ Begin to analyse the impact of Structured Literacy in Phase 1 of the school (Years 0-3) and how it is benefiting our school.

How we have given effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. St Patrick's School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of St Patrick's School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

St Patrick's School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

St Patrick's School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

St Patrick's School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

St Patrick's School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

St Patrick's School Bryndwr: Strategic Commitment to Te Tiriti o Waitangi

Workshop Summary – August 26, 2024

Introduction

On August 26, 2024, a workshop involving the staff and Board of Trustees of St Patrick's School Bryndwr was held to discuss how the school can enhance its commitment to Te Tiriti o Waitangi. The session provided a platform to reflect on our current practices and explore actionable steps to ensure that Te Tiriti principles are effectively integrated into every aspect of our school environment.

School-Wide Initiatives

1. **Acknowledge the Gifted Māori School Name**
    - Recognize and consistently use the Māori name *(Kautawa)* gifted to St Patrick's School Bryndwr across all school communications, signage, and official documents. This name is a symbol of our respect for Māori heritage and our

commitment to embracing Māori culture.

2. **Showcase the School's Cultural Narrative**
    - Highlight and celebrate the school's cultural narrative, ensuring it includes Māori perspectives and aligns with Te Tiriti o Waitangi. This narrative should be prominently displayed through artwork, murals, and other forms of visual representation throughout the school.
3. **Implement the Tuakana-Teina Model**
    - Continue to incorporate the tuakana-teina (mentoring) model into school life, encouraging relationships where older students mentor and support younger ones. This model fosters a sense of responsibility and community among students.
4. **Increase Representation of Kupu (Māori Words)**
    - Enhance the presence of kupu (Māori words) in the school environment, including in signage, classroom labels, and daily interactions, to promote a bilingual atmosphere and strengthen students' connection to the Māori language.

5. **Acknowledge Significant Māori Events**
    - Continue to actively include and celebrate significant Māori events, such as Matariki and Waitangi Day, in the school calendar to reflect our commitment to Māori culture and ensure these events are meaningfully integrated into school life.
6. **Include Families in the Learning Journey**
    - Engage families in the school's cultural initiatives, providing opportunities for them to participate in learning about te reo Māori and tikanga. This involvement will help create a supportive and inclusive community.
7. **Consider "Whose Voice is Missing"**
    - Continuously reflect on and address gaps in representation, ensuring that all voices, particularly those of Māori students and their families, are included in decision-making processes.
8. **Increase Understanding of Tikanga in Schools**
    - Promote a deeper understanding of tikanga (Māori customs and practices) within the school, integrating these into everyday practices and rituals to enrich the school culture.

Board of Trustees Responsibilities

1. **Upskill Board Members with NZSTA Training**
    - Encourage Board members to participate in training provided by the New Zealand School Trustees Association (NZSTA) to deepen their understanding of Te Tiriti o Waitangi and enhance their ability to support the school's cultural initiatives.
2. **Prioritize Cultural Aspects in Planning**
    - Ensure that cultural aspects are prioritized in the school's annual and strategic plans, aligning goals and initiatives with the principles of Te Tiriti o Waitangi to guide the school's direction.

3. **Assess the Cultural Capability of the Board of Trustees**
    - Regularly assess and enhance the cultural capability of the Board of Trustees, ensuring members are equipped to support the school's commitment to Te Tiriti o Waitangi.
4. **Increase Budget Allocation for Cultural Support**
    - Allocate additional budget resources to support cultural initiatives, such as professional development, resources for teaching te reo Māori, and celebrating significant Māori events.
5. **Review Policies and Procedures with a Māori Lens**
    - When reviewing school policies and procedures, apply a Māori lens to ensure they align with Te Tiriti o Waitangi principles and support the school's cultural goals.

Teacher-Focused Actions

1. **Support Staff in Embracing Te Reo**
    - Provide ongoing support and resources to staff to help them incorporate te reo Māori into their daily interactions with students and colleagues, fostering a bilingual and culturally responsive school environment.
2. **Implement a School-Wide PAL for Teaching Te Reo**
    - Designate a PAL (Professional Learning Lead) to oversee and coordinate the teaching of te reo Māori across the school, ensuring consistency and quality in language instruction.
3. **Appoint a Staff Member to Drive Te Reo**
    - Identify a staff member responsible for leading and promoting the use of te reo Māori within the school, ensuring it is integrated into all aspects of school life.
4. **Ongoing Professional Development for Staff**
    - Provide continuous professional development opportunities focused on Te Tiriti o Waitangi, te reo Māori, and tikanga to ensure staff are well-equipped to support Māori students and their whānau.
5. **Understand Māori Students and Their Families Better**
    - Make a concerted effort to understand the needs, aspirations, and cultural backgrounds of Māori students and their families, ensuring that teaching practices are inclusive and supportive.
6. **Increase Lessons on Māori Culture**
    - Incorporate more lessons on Māori culture, such as the significance and correct way of cutting harakeke (flax), to deepen students' understanding and appreciation of Māori traditions.

Conclusion

The workshop underscored a collective commitment to enhancing St Patrick's School Bryndwr's engagement with Te Tiriti o Waitangi. By implementing these school-wide initiatives, supporting the Board of Trustees in their strategic role, and empowering teachers with the necessary tools and knowledge, we can foster a culturally responsive environment where Māori students and

their families feel valued and supported, and all students gain a greater understanding of Māori culture.

The Board of Trustees, in particular, is encouraged to support these initiatives, recognizing their importance in upholding our obligations under Te Tiriti o Waitangi and enhancing the school's cultural competence.

Next Steps

- Begin implementation of the outlined recommendations with specific timelines and accountability measures.
- Engage with local iwi and Māori community leaders to ensure ongoing collaboration and authenticity.
- Review progress regularly to ensure continued alignment with Tiriti o Waitangi principles.

Statement of compliance with employment policy

St Patrick's Bryndwr Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 2023.

Reporting on the principles of being a good employer	
How have you met your obligations to provide good and safe working conditions?	*Our grounds and buildings are well maintained. Classrooms are all well ventilated and air purifiers are used. Our hazard register is available for all staff to add potential hazards, and is actioned appropriately through identification and active management.*

What is your equal employment opportunities programme? *How have you been fulfilling this programme?*	*In 2024: Develop a healthy, inspiring and happy workplace for all people* • *Flu vaccinations are offered to all staff* • *Classrooms are well heated and offer appropriate ventilation* • *Potential hazards are identified and managed* • *Teachers understand the importance of managing wellbeing, and are advised and encouraged to seek support when required* • *EAP referral as required, and staff able to access this confidentially as well* • *Email correspondence policy adhered to, and restricted to appropriate working hours* • *Staff encouraged to enjoy work/life balance by leaving work at a reasonable hour* • *We are inclusive in our planning of curriculum and events* • *Teachers consulted on curriculum budget lines*
How do you practise impartial selection of suitably qualified persons for appointment?	*We ensure staff appointments follow the EEO guidelines* • *We follow our policy - all vacancies are advertised and filled appropriately. This policy is on School Docs* • *Any positions that are tagged (must be filled by Catholic teachers) are checked for suitability by the Catholic Education Office* • *No conflicts of interest on: interviewing / employing panel* • *The best person is appointed to the position*
How are you recognising: • *The aims and aspirations of Māori* • *The employment requirements of Māori* • *Greater involvement of Māori in the education service*	*We currently have no staff identifying as Māori.*

How have you enhanced the abilities of individual employees?	*Development and training of the personnel within the school (staff and school board)* • *provide funding for professional learning* • *follow our PLD programme for the year*
How are you recognising the employment requirements of women?	*We do not specifically cater around this, however leave and family leave are catered for under the leave policy*
How are you recognising the employment requirements of persons with disabilities?	*We have no staff at the current time who have disabilities*

Reporting onEqual Employment Opportunities (EEO) Programme / Policy	*YES*	*NO*
Do you operate an EEO programme / policy?		
Has this policy been made available to staff?		
Does your EEO programme / policy include training to raise awareness of issues which may impact EEO?		
HAs your EEO programme / policy appointed someone to coordinate compliance with the policy and/or achievements under the policy?		
Does your EEO programme / policy provide for regular reporting on compliance with the policy and / or achievements under the policy?		
Does your EEO programme / policy set priorities and objectives?		

Financial Statements

The following is a summary of the financial statements that must be included in your annual report.

For further information, including examples (Kiwi Park model), see our Schools Annual Financial Statement Resources webpage.

Statement of responsibility signed and dated

This statement is signed by the principal and the presiding member. It acknowledges that the school board is responsible for the preparation and accuracy of the financial statements and states that the school board has established and maintained a system of internal control to safeguard the assets of the school or kura.

Statement of comprehensive revenue and expense

This statement summarises the revenue and expense of the school or kura over the financial year. It shows whether the school or kura has managed to operate within the funding they have received.

Statement of changes in net assets/equity

This statement shows the value and movements of the Government's investment over the course of the financial year in the school or kura, (this is known as 'equity') in the financial statement.

Statement of financial position

This statement shows everything the school or kura owns (assets) and everything it owes (liabilities) as at 31 December of that year.

Statement of cash flows

This statement shows all cash received and all cash paid by the school or kura over the financial year.

Notes to the financial statements

The notes to the financial statements provide an extra level of detail that supports the information shown in the front of the accounts.

Independent auditor's report signed and dated.

This report is prepared by the auditor of the school or kura and must be included in the annual report. It provides an opinion to the readers of the annual report whether the financial statements comply with generally accepted accounting practice, and fairly represent the financial position, financial performance and cash flows of the school or kura.

Report on other special and contestable funding

During the year your school or kura may have been the recipient of additional government funding for specific purposes. You may need to report on how these funds are used to support student development.

Kiwisport Funding

You will need to include a short statement on how you have used your Kiwisport funding to increase students' participation in organised sport. The use of the Kiwisport funding is monitored as part of Education Review Office (ERO) reviews.

The Kiwisport funding does not form part of the financial statements. It should be shown as a separate statement within the annual rep

Kiwisport is a Government funding initiative to support learners' participation in organised sport. In 2024, the school received total Kiwisport funding of $2624 (excluding GST). The funding was spent on the following:

- *Sport Venue Hire*
- *Canterbury Sport Association Subscription*
- *Sports Equipment*

A variety of physical and sporting opportunities were provided during the year. These included:

- *School Cross Country Competition*
- *Junior School Athletics*
- *Senior School Athletics (Villa Maria College)*
- *Zone and Canterbury Regional Sport events*
- *Swimming Lessons*
- *Tennis lessons*

The number of students that participated in organised sport was 175