

ST PETER CHANEL SCHOOL (MOTUEKA)



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3222
Principal:	Margaret Campbell-McCauley
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ST PETER CHANEL SCHOOL (MOTUEKA)

Annual Financial Statements - For the year ended 31 December 2023

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St Peter Chanel School (Motueka)

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Jed Coppins

Margaret Campbell-McCauley

Full Name of Presiding Member

Full Name of Principal

Signed by:

635EBDCA6BC37001

Signed by:

8652AD6BBD6F633CD

Signature of Presiding Member

Signature of Principal

18/09/2024

18/09/2024

Date:

Date:

St Peter Chanel School (Motueka)

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Jed Coppins	Presiding Member	Elected	Sep 2025
Margaret Campbell-McCauley	Principal	ex Officio	
Joshua Gordon	Parent Representative	Elected	Sep 2025
Ben Turnbull	Parent Representative	Elected	Sep 2025
Shelley Fry	Proprietors Representative	Appointed	
Linda Hay	Proprietors Representative	Appointed	
Megan Strong	Staff Representative	Elected	Sep 2025
In Attendance Kaye Davies-Lindup	Board Secretary		

St Peter Chanel School (Motueka)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	619,778	604,046	606,839
Locally Raised Funds	3	27,762	20,175	17,542
Use of Proprietor's Land and Buildings		111,958	106,755	106,755
Interest		2,914	1,400	745
Total Revenue		762,412	732,376	731,881
Expenses				
Locally Raised Funds	3	7,954	4,700	9,096
Learning Resources	4	471,443	463,440	452,344
Administration	5	96,947	108,403	106,996
Interest		897	-	1,205
Property	6	173,448	166,804	162,895
Loss on Disposal of Property, Plant and Equipment		54	-	247
Total Expense		750,743	743,347	732,783
Net Surplus / (Deficit) for the year		11,669	(10,971)	(902)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		11,669	(10,971)	(902)

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 (Motueka)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January	79,606	79,606	69,006
Total comprehensive revenue and expense for the year	11,669	(10,971)	(902)
Contribution - Furniture and Equipment Grant	11,904	-	2,644
Contribution - Te Mana Tuhono	-	-	8,858
Equity at 31 December	103,179	68,635	79,606
Accumulated comprehensive revenue and expense	103,179	68,635	79,606
Equity at 31 December	103,179	68,635	79,606

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 (Motueka)

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	119,046	71,459	78,263
Accounts Receivable	8	29,337	34,841	34,841
GST Receivable		2,485	3,826	3,826
Prepayments		6,464	5,211	5,211
Inventories	9	8,731	9,193	9,193
		166,063	124,530	131,334
Current Liabilities				
Accounts Payable	11	38,607	58,469	58,469
Revenue Received in Advance	12	17,019	-	-
Provision for Cyclical Maintenance	13	18,483	-	24,951
Finance Lease Liability	14	5,232	5,422	5,422
		79,341	63,891	88,842
Working Capital Surplus		86,722	60,639	42,492
Non-current Assets				
Property, Plant and Equipment	10	63,178	63,210	63,278
		63,178	63,210	63,278
Non-current Liabilities				
Provision for Cyclical Maintenance	13	40,420	51,349	22,299
Finance Lease Liability	14	6,301	3,865	3,865
		46,721	55,214	26,164
Net Assets		103,179	68,635	79,606
Equity		103,179	68,635	79,606

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 (Motueka)

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		182,247	190,104	212,426
Locally Raised Funds		43,522	20,175	17,542
Goods and Services Tax (net)		1,341	-	(1,252)
Payments to Employees		(83,008)	(79,419)	(88,187)
Payments to Suppliers		(108,074)	(128,664)	(122,651)
Interest Paid		(897)	-	-
Interest Received		2,898	1,400	710
Net cash from Operating Activities		38,029	3,596	18,588
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(3,957)	(10,400)	(9,777)
Net cash (to) Investing Activities		(3,957)	(10,400)	(9,777)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,904	-	2,644
Finance Lease Payments		(5,193)	-	(6,276)
Net cash from/(to) Financing Activities		6,711	-	(3,632)
Net increase/(decrease) in cash and cash equivalents		40,783	(6,804)	5,179
Cash and cash equivalents at the beginning of the year	7	78,263	78,263	73,084
Cash and cash equivalents at the end of the year	7	119,046	71,459	78,263

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

St Peter Chanel School (Motueka)

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

St Peter Chanel School (Motueka) (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.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$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 whole 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 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 19b.

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.

1.3. 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 to which they relate. 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 to which 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.7. 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.

1.8. 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.

1.9. 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	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.11. 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.

1.12. 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, 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.

1.13. 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

1.14. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.15. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

1.16. 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.

1.17. Budget Figures

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

1.18. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	197,353	200,604	215,871
Teachers' Salaries Grants	421,955	402,442	390,968
Other Government Grants	470	1,000	-
	<u>619,778</u>	<u>604,046</u>	<u>606,839</u>

The School has opted in to the donations scheme for this year. Total amount received was \$9,093 (2022: \$9,600).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	2,326	10,000	5,262
Fees for Extra Curricular Activities	1,349	840	2,357
Trading	7,415	4,700	5,964
Fundraising & Community Grants	15,785	3,000	3,146
Other Revenue	887	1,635	813
	<u>27,762</u>	<u>20,175</u>	<u>17,542</u>
Expenses			
Extra Curricular Activities Costs	532	-	1,864
Trading	6,911	4,700	6,552
Fundraising & Community Grant Costs	511	-	680
	<u>7,954</u>	<u>4,700</u>	<u>9,096</u>
<i>Surplus for the year Locally raised funds</i>	<u>19,808</u>	<u>15,475</u>	<u>8,446</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	12,309	23,080	19,978
Information and Communication Technology	813	750	616
Library Resources	189	100	19
Employee Benefits - Salaries	442,862	422,442	420,694
Staff Development	2,521	6,600	569
Depreciation	12,749	10,468	10,468
	<u>471,443</u>	<u>463,440</u>	<u>452,344</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,788	5,788	5,513
Board Fees	3,570	4,000	3,735
Board Expenses	967	2,050	1,984
Communication	1,353	1,800	1,555
Consumables	5,013	4,500	5,670
Operating Lease	(34)	4,100	-
Other	10,431	10,000	12,465
Employee Benefits - Salaries	63,145	66,919	67,237
Insurance	2,564	2,846	2,475
Service Providers, Contractors and Consultancy	4,150	6,400	6,362
	<u>96,947</u>	<u>108,403</u>	<u>106,996</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,568	2,900	4,717
Consultancy and Contract Services	19,501	21,000	20,907
Cyclical Maintenance	3,643	4,099	2,487
Adjustment to the Provision- Other Adjustments	8,010	-	-
Grounds	10,364	11,500	9,228
Heat, Light and Water	9,941	7,550	7,549
Rates	-	1,000	-
Repairs and Maintenance	1,689	4,000	4,285
Use of Land and Buildings	111,958	106,755	106,755
Security	3,581	4,000	3,349
Employee Benefits - Salaries	2,193	4,000	3,618
	<u>173,448</u>	<u>166,804</u>	<u>162,895</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	99,457	52,700	59,504
Short-term Bank Deposits	19,589	18,759	18,759
Cash and Cash Equivalents for Statement of Cash Flows	<u>119,046</u>	<u>71,459</u>	<u>78,263</u>

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

Of the \$119,046 Cash and Cash Equivalents, \$16,259 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	2,974	399	399
Interest Receivable	60	44	44
Teacher Salaries Grant Receivable	26,303	34,398	34,398
	<u>29,337</u>	<u>34,841</u>	<u>34,841</u>
Receivables from Exchange Transactions	60	44	44
Receivables from Non-Exchange Transactions	29,277	34,797	34,797
	<u>29,337</u>	<u>34,841</u>	<u>34,841</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	713	555	555
School Uniforms	8,018	8,638	8,638
	<u>8,731</u>	<u>9,193</u>	<u>9,193</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	24,140	-	-	-	(2,096)	22,044
Furniture and Equipment	15,531	1,811	(506)	-	(2,695)	14,141
Information and Communication Technology	11,307	-	-	-	(2,535)	8,772
Leased Assets	7,286	8,746	-	-	(4,766)	11,266
Library Resources	3,956	1,355	(57)	-	(657)	4,597
Work in Progress	1,058	1,300	-	-	-	2,358
Balance at 31 December 2023	63,278	13,212	(563)	-	(12,749)	63,178

The net carrying value of equipment held under a finance lease is \$11,266 (2022: \$7,286)

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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	79,575	(57,531)	22,044	79,575	(55,435)	24,140
Furniture and Equipment	123,235	(109,094)	14,141	121,936	(106,405)	15,531
Information and Communication Technology	63,075	(54,303)	8,772	63,075	(51,768)	11,307
Leased Assets	49,427	(38,161)	11,266	51,061	(43,775)	7,286
Library Resources	31,240	(26,643)	4,597	30,334	(26,378)	3,956
Work in Progress	2,358	-	2,358	1,058	-	1,058
Balance at 31 December	348,910	(285,732)	63,178	347,039	(283,761)	63,278

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	3,682	6,179	6,179
Accruals	3,938	3,763	3,763
Banking Staffing Overuse	-	11,500	11,500
Employee Entitlements - Salaries	29,540	35,713	35,713
Employee Entitlements - Leave Accrual	1,447	1,314	1,314
	38,607	58,469	58,469
Payables for Exchange Transactions	38,607	58,469	58,469
	38,607	58,469	58,469

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	1,259	-	-
Other Revenue in Advance	15,760	-	-
	17,019	-	-

13. Provision for Cyclical Maintenance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	47,250	47,250	44,763
Increase to the Provision During the Year	3,643	4,099	4,099
Other Adjustments	8,010	-	(1,612)
Provision at the End of the Year	<u>58,903</u>	<u>51,349</u>	<u>47,250</u>
Cyclical Maintenance - Current	18,483	-	24,951
Cyclical Maintenance - Non current	40,420	51,349	22,299
	<u>58,903</u>	<u>51,349</u>	<u>47,250</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	6,030	6,021	6,021
Later than One Year and no Later than Five Years	6,734	4,139	4,139
Future Finance Charges	(1,231)	(873)	(873)
	<u>11,533</u>	<u>9,287</u>	<u>9,287</u>
Represented by:			
Finance lease liability - Current	5,232	5,422	5,422
Finance lease liability - Non current	6,301	3,865	3,865
	<u>11,533</u>	<u>9,287</u>	<u>9,287</u>

15. Related Party Transactions

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

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

The Proprietor of the School 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 1.3. 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".

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, and the Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,570	3,735
<i>Leadership Team</i>		
Remuneration	133,302	122,281
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	136,872	126,016

There are six members of the Board excluding the Principal and Board Secretary. The Board held eight full meetings of the Board in the year. The Board also has had 2 Finance Meetings with three members attending them both. 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, fundraising ventures, and uniform proposals.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	1.00	-
	1.00	-

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

17. 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 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:

	2023 Actual \$	2022 Actual \$
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

19. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

20. 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	119,046	71,459	78,263
Receivables	29,337	34,841	34,841
Total Financial assets measured at amortised cost	<u>148,383</u>	<u>106,300</u>	<u>113,104</u>

Financial liabilities measured at amortised cost

Payables	38,607	58,469	58,469
Finance Leases	11,533	9,287	9,287
Total Financial liabilities measured at amortised Cost	<u>50,140</u>	<u>67,756</u>	<u>67,756</u>

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF ST PETER CHANEL SCHOOL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of *St Peter Chanel Motueka School* (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 17, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 18 September 2024. 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 Statement of Responsibility, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

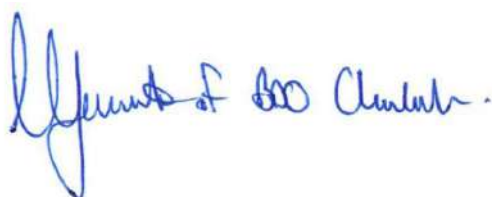
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Warren Johnstone
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

ST PETER CHANEL SCHOOL KIWI SPORT FUNDING STATEMENT 2023

Kiwisport funding for 2023 - \$925.36

Kiwisport funding in 2023 was directed towards funding our No Child Left Inside Physical Education Programme to the value of \$500. This amount was paid in December 2022, as it was requested that schools pay ahead of the delivery of the programme to ensure it went ahead, however the programme only went for the first term before all funding was used (therefor there was no credit given from money paid).

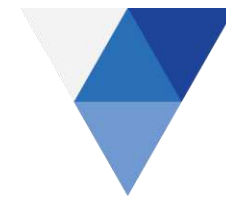
The remainder of the funding was spent on our Education Outside the Classroom programmes for our students with Whenua Iti Outdoors outdoor activity programmes held at Whenua Iti Outdoors for each classroom.

Total spend with Whenua Iti Outdoors in 2023 - \$510.00

For further details please refer to our accounts.

Marg Campbell-McCauley
Principal
St Peter Chanel School
Motueka

Statement of Variance Reporting



School Name:	St Peter Chanel School, Motueka	School Number:	3222
Strategic Aim:	Through our Catholic Character, use effective relationship-based teaching practices and systems to enhance communication and engagement with our staff, learners, families-whānau, and wider community.		
Annual Aim:	Teachers sustain relationship-based teaching practices into their teaching and learning programmes, using the Relationship Based Teacher Profile as a guide to their practise.		
Target:	For 85% or more of our students to be at or above their expected curriculum level in Reading, Writing and Mathematics.		
Baseline Data:	<p>Results for Term 4 2022</p> <p>Mathematics: 80% of students are achieving at or above the expected curriculum level, with 20% achieving below. Out of the 11 students achieving below, 2 were Māori (all boys) 18% of those below were Māori. 32% of our enrolled students are identified as Māori in 2022. This is an improvement over last year, and the most positive result for our Māori students since I began tracking data in this way to share with the Board and staff.</p> <p>Reading:84% of students are achieving at or above the expected curriculum level, with 16% of students achieving below. Of the 9 students achieving below the expected curriculum level, 2 were Māori (all boys), 22% of the below students were Māori. This shows an overall improvement for our students with Reading achievement, though not achieving our set goal of 85% of Readers at or above their curriculum level.</p> <p>Writing: 79% of students are achieving at or above the expected curriculum level, with 21% achieving below the expected curriculum level. Of the 12 below, 3 were Māori (all boys). 25% of those below, were Māori. These results indicate that Writing is still an area that challenges our students the most (though not much more than the skill of Reading).</p>		

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>To improve student achievement in Maths: Participated in PLD with the Motueka Kāhui Ako using the Relationship Based Teacher Profile as a way to engage and improve students with their Mathematics. With the support of the Kāhui Ako embedded understanding of relationship-based learning and determine a model that is effective to our school culture and lift the achievement of target groups. Attended PLD offered to Robb Proffitt-White The Learner First Mathematics, that connected to our needs as identified by our Teaching as Inquiry planning and enhances our planning for effective Mathematics learning programmes – implementing suggested practices.</p> <p>To improve student achievement in Reading: Collected the STAR data early in March and analyse subtests scores to inform explicit teaching and monitor students' learning and rates of progress. Used Assessment for Learning practices. Held co-construction meetings regularly to discuss barriers for learners in Reading. Implement teaching as Inquiry to enhance our explicit teaching of reading processes and comprehension strategies. Continued our ESOL support programme. Offered Early Literacy Support to Year 2 students (with MOE support) and through employing a trained Reading Recovery teacher. Continued to have regular professional learning and development in Structured Literacy with a Reading focus.</p> <p>To improve student achievement in Writing: We collected writing samples and evidence across the whole-school and analyse them to inform explicit teaching and regularly monitor students' learning and rates of progress. Had Co-constructing Meetings each term to have conversations about focus-students' learning, next steps and their rates of progress. Implemented Teaching as Inquiry to enhance our explicit teaching of writing and to engage learners. Continued to have regular professional learning and development to build our knowledge about effective literacy teaching. Participated in PLD with the Motueka Kāhui Ako using the Relationship Based Teacher Profile as</p>	<p>Term 4 2023 Achievement Data Mathematics: 92% of student are achieving at or above the expected curriculum level, with 7% achieving below. Out of the 4 students achieving below, 1 of those below is Māori (a boy), equating to 25% of the students below, were Māori.</p> <p>Reading: 91% of students are achieving at or above the expected curriculum level, with 9% achieving below. Out of the 5 students achieving below, 2 of those below is Māori (a boy), equating to 40 % of the students below, were Māori.</p> <p>Writing: 82% of students are achieving at or above the expected curriculum level, with 18% of students achieving below. Out of the 10 students achieving below, 1 is Māori (a boy), equating to 10% of the students below, were Māori.</p>	<p>Overall student achievement at St Peter Chanel School in 2023 was very good - amongst the best results we have had in the last 10 years of the school. Writing remains our students' most challenging subject, as not only did we have the most students at risk with their learning, we also had no students achieving above their expected level. Māori students make up 30% of our roll, and Māori students were over-represented in those not achieving the expected level for their age in the area of Reading. Our Māori students are achieving within the expected representational rates in Writing and Mathematics, this is an improvement from last year's results. Special educational needs of our students, (breaking down our students at risk of not achieving), we have a community of immigrant students whose first language is not English (we have 10 students receiving ESOL funding support from the Ministry of Education). It often takes students several years to become fluent in reading and writing English, even if they have parents who are native or fluent English speakers. Some of these students have entered the country and been enrolled at SPC within the last 6 months and so are still very new to /English-medium schools. We have a number of students who are diagnosed with neurodiversity or who are awaiting a diagnosis and those students who have been exposed to trauma at a young age. Neurodiversity often impacts learning or prove to be a barrier to learning. There are also a proportion of students who were only enrolled at school once they turned 6. This represents 40 missed weeks of structured teaching instruction and so these students are often at least a year behind in their learning achievement and require acceleration if they are ever to meet their expected curriculum level.</p> <p>Accelerated Learning Successes: Teacher planning and intervention, the support of a teacher aide working alongside students 17.5 hours a week and employing a Reading Recovery teacher have resulted in most of our at risk students achieving their expected level of learning. Professional Learning Development in maintaining our relationship-based teaching approach, in having the first year of the Positive Behaviour 4 Learning programme undertaken by our lead teacher (to offer strategies to support learners with neurodiversity and those who have experienced trauma) and our Junior classroom following the structured literacy approach to literacy learning have all</p>	<p>Next steps for 2024: Along with targeted planning and teaching for those identified as not meeting curriculum expectations, 2024 will see the second year of the PB4L programme to be implemented will align our behaviour management systems to further support positive behaviour for learning, where the theory is put into practise in classrooms. Our two other classrooms will incorporate the structured literacy approach to learning under the guidance of our newly appointed senior teacher. We will also be part of MOE contracts to improve literacy acquisition with the Reading Together Programme taking place in our Junior classroom in Term 1 and with the Accelerating Literacy Learning programme being implemented in our middle classroom. For Mathematics, we will unify the online Math drill and practise programme the middle and senior classrooms use (both will now use MathBuddy) anchoring our learning more firmly in the NZ Curriculum. Our Kāhui Ako PLD will also offer Maths PLD we can take part in and Taha Māori lessons to further support staff cultural competency and foster Te Rēo usage within the classroom and school environment. Senior management consider this many-pronged approach will see students at risk with their learning, make further gains in their individual achievement.</p>

a way to engage and improve students with their writing. Attended further Structured Literacy PLD as offered and needed, combined with our established whole language approach.

impacted on the achievement of those at risk of not achieving with their learning.

Planning for next year:

Continue with Reading Recovery if we can secure a teacher (funding from MOE has been successfully applied for) for our Year 2 students who are presenting as at risk of not achieving with their learning.

Continue with **PB4L (Positive Behaviour for Learning)** systems and practices to enhance the learning environment and further engage students with their learning and self-management.

Continue to use the practices and resources from “**The Learner First**” **Mathematics (facilitator Rob Proffitt-White)** in line with the curriculum refresh for Mathematics.

Delve more deeply into **Structured Literacy**, in line with the current research about how best to ensure all learners are systematically taught literacy – ensuring a set-programme is running across all classrooms to address literacy learning needs and to provide the students with targeted teaching that addresses their needs and provides them with a strong foundation for success with their literacy learning, in line with the curriculum refresh for Reading and Writing.

Results from data collected for end of Term 4 2023

MATHEMATICS Year 1-8 Results		PERCENTAGES (Rounded)
WELL BELOW	0	0%
BELOW	4	7%
AT	52	91%
ABOVE	1	2%
TOTAL	57	100%

READING TERM Year 1-8 Results		PERCENTAGES
WELL BELOW	0	0%
BELOW	5	9%
AT	48	84%
ABOVE	4	7%
TOTAL	57	100%

WRITING Year 1-8 Results		PERCENTAGES
WELL BELOW	0	0%
BELOW	10	18%
AT	47	82%
ABOVE	0	0
TOTAL	57	100%

Achievement across the core curriculum areas

These results are for the 57 students enrolled from Year 1-Year 8. Please note we had two students who were dual enrolled at Health School as well as St Peter Chanel School – we have no current assessment data for these students – this will be held by the Health School.

Mathematics:

92% of student are achieving at or above the expected curriculum level, with **7%** achieving below. Out of the **4** students achieving below, **1** of those below is Māori (a boy), equating to **25%** of the students below, were Māori.

Reading:

91% of students are achieving at or above the expected curriculum level, with **9%** achieving below. Out of the **5** students achieving below, **2** of those below is Māori (a boy), equating to **40 %** of the students below, were Māori.

Writing:

82% of students are achieving at or above the expected curriculum level, with **18%** of students achieving below. Out of the **10** students achieving below, **1** is Māori (a boy), equating to **10%** of the students below, were Māori.

Analysis

Overall student achievement at St Peter Chanel School in 2023 was very good - amongst the best results we have had in the last 10 years of the school. Writing remains our students' most challenging subject, as not only did we have the most students at risk with their learning, we also had no students achieving above their expected level. Māori students make up 30% of our roll, and Māori students were over-represented in those not achieving the expected level for their age in the area of Reading. Our Māori students are achieving within the expected representational rates in Writing and Mathematics, this is an improvement from last year's results.

Special educational needs of our students, (breaking down our students at risk of not achieving), we have a community of immigrant students whose first language is not English (we have 10 students receiving ESOL funding support from the Ministry of Education). It often takes students several years to become fluent in reading and writing English, even if they have parents who are native or fluent English speakers. Some of these students have entered the country and been enrolled at SPC within the last 6 months and so are still very new to /English-medium schools. We have a number of students who are diagnosed with neurodiversity or who are awaiting a diagnosis and those students who have been exposed to trauma at a young age. Neurodiversity often impacts learning or prove to be a barrier to learning. There are also a proportion of students who were only enrolled at school once they turned 6. This represents 40 missed weeks of structured teaching instruction and so these students are often at least a year behind in their learning achievement and require acceleration if they are ever to meet their expected curriculum level.

Accelerated Learning Successes: Teacher planning and intervention, the support of a teacher aide working alongside students 17.5 hours a week and employing a Reading Recovery teacher have resulted in most of our at risk students achieving their expected level of learning. Professional Learning Development in maintaining our relationship based teaching approach, in having the first year of the Positive Behaviour 4 Learning programme undertaken by our lead teacher (to offer strategies to support learners with neurodiversity and those who have experienced trauma) and our Junior classroom following the structured literacy approach to literacy learning have all impacted on the achievement of those at risk of not achieving with their learning.

Next steps for 2024: Along with targeted planning and teaching for those identified as not meeting curriculum expectations, 2024 will see the second year of the PB4L programme to be implemented will align our behaviour management systems to further support positive behaviour for learning, where the theory is put into practise in classrooms. Our two other classrooms will incorporate the structured literacy approach to learning under the guidance of our newly appointed senior teacher. We will also be part of MOE contracts to improve literacy acquisition with the Reading Together Programme taking place in our Junior classroom in Term 1 and with the Accelerating Literacy Learning programme being implemented in our middle classroom. For Mathematics, we will unify the online Math drill and practise programme the middle and senior classrooms use (both will now use MathBuddy) anchoring our learning more firmly in the NZ Curriculum. Our Kāhui Ako PLD will also offer Maths PLD we can take part in and Taha Māori lessons to further support staff cultural competency and foster Te Rēo usage within the classroom and school environment. Senior management consider this many-pronged approach will see students at risk with their learning, make further gains in their individual achievement.

ST PETER CHANEL SCHOOL MOTUEKA

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes we believe so.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We follow our Equal Employment Opportunities policies and procedures outlined in SchoolDocs and is available for staff and school whānau to review. These are reviewed regularly and endorsed by our Board of Trustees.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Through an appointment panel made up of the Principal, BOT member and Staff Representative – or a variation of this this if required – if appointing a new Support Staff member (Office Manager), the appointment panel would consist of the Principal and the current Office Manager.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>We acknowledge and honour our Treaty obligations as employees of the Ministry of Education including in our curriculum Early Aotearoa- New Zealand History, elements of basic Te Reo, elements of tikanga, and include aspects of these in our Special Character education. Acknowledging the right for whānau support should this be requested. We are actively seeking Kapahaka and Te Reo teachers and tutors for our students (not necessarily trained teachers) and would encourage any employee in growing their career.</i>
How have you enhanced the abilities of individual employees?	<i>Supported them in growing their capacity and leadership skills. Acting as references and referees for employees seeking to gain further qualifications. Acted as mentors to teacher trainees. Appointee people to positions of responsibility. Recommended to people they apply for positions of responsivity. Facilitated employees to gain purposeful qualifications.</i>
How are you recognising the employment requirements of women?	<i>Currently we are an all women staff. We operate flexitime / or paid leave for support staff and teachers in response to parental needs (should they need to take a child to an appointment) and whānau leave if children are sick and need to be cared for by an employee.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We provide accessible facilities to our buildings, including access to toilets that are accessible to disabled people</i>

	<i>and a dedicated car-park for any person who has a disability visiting or employed at our school.</i>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

How have St Peter Chanel School Board given effect to Te Tiriti o Waitangi in 2023?

As a school, we have guidelines and practices that recognise Aotearoa-New Zealand's cultural diversity and the unique position of Māori culture. The Board, Principal and Staff of St Peter Chanel School are committed to acknowledging the importance of Te Tiriti O Waitangi as Aotearoa-New Zealand's founding legal document. Aotearoa-New Zealand Early Histories curriculum will focus on valuing Mātauranga Māori (traditions, values, concepts, philosophies, world views and understandings derived from uniquely Māori cultural points of view).

To achieve this, we:

- Include Te Tiriti aspirations in our Strategic Aims, Strategic Plan and Annual Plan
- focus on the achievement of Māori and Pasifika students and ensure that they receive adequate support to access the curriculum with success
- seek ways to incorporate elements of Tikanga and Te Reo into units of work across all areas of the curriculum (especially significant in our Tō Tātou Whakapono Religious Education curriculum)
- Teaching staff have been involved in Professional Learning Development in 2022 and 2023 developing their knowledge and skills in local tikanga, Te Reo, celebrating local pūrakau (traditional-teaching stories) and places of cultural significance – this is set to continue through Ki Kahui Ako Motueka initiatives and SPC leadership team
- ensure classroom teachers use basic Te Reo;
- teach topics in Motueka regional history, including Māori settlement and pa sites;
- teach wāiata in class and as a whole school;
- use Māori greetings every day and a range of greetings from other languages, reflecting classroom culture
- display some signs in both Māori and English
- ensure there are adequate resources to support Tikanga and Te Reo
- consult with parents/caregivers/whānau annually as to the type of programmes they believe will enhance Māori student performance academically, physically and socially

- Report regularly to the School Board on Māori student achievement and devise targeted programs to support those who are at risk of not achieving expected levels of learning
- Have Kapahaka be a regular part of our Arts / Music curriculum
- When a parent of a full-time student requests that their child be provided with instruction in Te Reo Maori, the Principal, on behalf of the Board, will take all reasonable steps by:
 - *Where appropriate, supporting an application for dual enrolment at the Correspondence School for the student, and provide support staff assistance, as we are not currently resourced to provide immersion delivery.*

2023 – Māori Student Achievement at St Peter Chanel School

The Principal and School Board were pleased to note that in 2023 Māori students at St Peter Chanel School Motueka, most were achieving within the expected level of learning for Writing and Mathematics. Those students who were achieving below were being catered for with planned teacher intervention. Māori students were overrepresented in the percentage of those achieving below the expected level in Reading, and plans are in place to address this in 2024.

(Please refer to the accompanying Variance Report 2023 and Student Progress and Achievement Data Report 2023 for further detail).

Marg Campbell-McCauley

Principal

On behalf of

St Peter Chanel Board of Trustees