



St Martins School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3534

Principal: Andrew Mouat

School Address: Albert Terrace, St Martins, Christchurch, 8022

School Phone: 03 332 6121

School Email: admin@stmartins.school.nz

ST MARTINS SCHOOL

Annual Report - For the year ended 31 December 2022

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St Martins School

Statement of Responsibility

For the year ended 31 December 2022

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

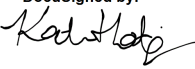
The management, including the principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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

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

Kate Hodgins

Full Name of Presiding Member

DocuSigned by:

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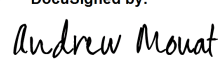
Signature of Presiding Member

31 May 2023

Date:

Andrew Mouat

Full Name of Principal

DocuSigned by:

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Signature of Principal

31 May 2023

Date:

St Martins School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Kate Hodgins	Presiding Member	Elected	Oct 2023
Andrew Mouat	Principal	ex Officio	
Mike Greenslade	Parent Representative	Elected	Sep 2022
Becky Ellis	Parent Representative	Elected	Sep 2022
Solly Turner	Parent Representative	Elected	Sep 2022
Ranui Galman	Whanau Representative	Co-opted	Feb 2023
Tracy Taylor	Parent Representative	Co-opted	Aug 2025
Dan Levett	Parent Representative	Elected	Aug 2025
Aaron Prince	Parent Representative	Elected	Aug 2025
Helen Norcliffe	Staff Representative	Elected	Aug 2025
Mark Broughton	Parent Representative	Elected	Oct 2023
In Attendance			
Kate Thomson	Secretary		

St Martins School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,697,092	3,485,996	3,573,931
Locally Raised Funds	3	277,118	245,250	290,206
Interest Income		5,106	1,000	1,041
		<u>3,979,316</u>	<u>3,732,246</u>	<u>3,865,178</u>
Expenses				
Locally Raised Funds	3	65,405	79,950	66,286
Learning Resources	4	2,728,140	2,660,074	2,825,422
Administration	5	212,487	195,250	187,897
Finance		1,966	-	2,652
Property	6	842,854	796,942	774,492
		<u>3,850,852</u>	<u>3,732,216</u>	<u>3,856,749</u>
Net Surplus / (Deficit) for the year		128,464	30	8,429
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>128,464</u>	<u>30</u>	<u>8,429</u>

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

St Martins School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	681,858	681,858	653,929
Total comprehensive revenue and expense for the year	128,464	30	8,429
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	23,730	-	19,500
Contribution to MOE Property Project	(115,959)	-	-
Equity at 31 December	718,093	681,888	681,858
Accumulated comprehensive revenue and expense	718,093	681,888	681,858
Equity at 31 December	718,093	681,888	681,858

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 Martins School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	257,854	281,981	225,047
Accounts Receivable	8	198,550	180,911	180,911
GST Receivable		5,570	39,106	39,106
Prepayments		10,938	11,166	11,166
Inventories	9	18,963	9,167	9,167
Investments	10	154,197	151,642	151,642
Funds Receivable for Capital Works Projects	17	34,760	129,414	129,414
		<u>680,832</u>	<u>803,387</u>	<u>746,453</u>
Current Liabilities				
Accounts Payable	12	230,324	303,357	303,357
Revenue Received in Advance	13	5,591	16,003	16,003
Provision for Cyclical Maintenance	14	1,867	1,601	26,136
Painting Contract Liability	15	6,096	6,096	-
Finance Lease Liability	16	15,523	16,821	16,821
Funds Held for Capital Works Projects	17	4,133	7,334	7,334
		<u>263,534</u>	<u>351,212</u>	<u>369,651</u>
Working Capital Surplus/(Deficit)		417,298	452,175	376,802
Non-current Assets				
Property, Plant and Equipment	11	342,375	262,173	312,173
		<u>342,375</u>	<u>262,173</u>	<u>312,173</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	5,336	13,268	5,603
Painting Contract Liability	15	17,678	17,678	-
Finance Lease Liability	16	18,566	1,514	1,514
		<u>41,580</u>	<u>32,460</u>	<u>7,117</u>
Net Assets		<u>718,093</u>	<u>681,888</u>	<u>681,858</u>
Equity		<u>718,093</u>	<u>681,888</u>	<u>681,858</u>

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

St Martins School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		886,872	720,993	820,229
Locally Raised Funds		264,910	245,250	301,928
Goods and Services Tax (net)		33,536	-	(22,907)
Payments to Employees		(442,076)	(316,904)	(455,844)
Payments to Suppliers		(632,661)	(567,309)	(424,955)
Interest Received		4,472	1,000	782
Net cash from/(to) Operating Activities		115,053	83,030	219,233
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(80,654)	(20,000)	(17,342)
Purchase of Investments		(2,555)	-	(50,567)
Net cash (to)/from Investing Activities		(83,209)	(20,000)	(67,909)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,730	-	19,500
Finance Lease Payments		(22,035)	-	(18,383)
Painting Contract Payments		23,774	(6,096)	-
Funds Administered on Behalf of Third Parties		(24,506)	-	(170,381)
Net cash from/(to) Financing Activities		963	(6,096)	(169,264)
Net increase/(decrease) in cash and cash equivalents				
		32,807	56,934	(17,940)
Cash and cash equivalents at the beginning of the year	7	225,047	225,047	242,987
Cash and cash equivalents at the end of the year	7	257,854	281,981	225,047

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

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

St Martins School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

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

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

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen 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.

1.9. 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.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the Statement of Comprehensive Revenue and Expense 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	10–40 years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.12. 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.

1.13. 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

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

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

1.15. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.16. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.17. Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities.

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.

1.18. 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 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 investments' 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 the Statement of Comprehensive Revenue and Expense 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 the Statement of Comprehensive Revenue and Expense.

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 the Statement of Comprehensive Revenue and Expense.

1.19. Borrowings

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

1.20. 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.

1.21. Budget Figures

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

1.22. Services received in-kind

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

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	924,678	719,339	813,816
Teachers' Salaries Grants	2,150,765	2,150,765	2,204,076
Use of Land and Buildings Grants	580,892	580,892	527,464
Other Government Grants	40,757	35,000	28,575
	<u>3,697,092</u>	<u>3,485,996</u>	<u>3,573,931</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	93,658	132,500	217,966
Fees for Extra Curricular Activities	38,149	55,500	24,713
Trading	38,204	31,000	32,765
Fundraising & Community Grants	36,876	10,000	-
Other Revenue	70,231	16,250	14,762
	<u>277,118</u>	<u>245,250</u>	<u>290,206</u>
Expenses			
Extra Curricular Activities Costs	36,894	51,500	28,450
Trading	23,767	26,500	33,558
Fundraising & Community Grant Costs	559	-	870
Other Locally Raised Funds Expenditure	4,185	1,950	3,408
	<u>65,405</u>	<u>79,950</u>	<u>66,286</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>211,713</u>	<u>165,300</u>	<u>223,920</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	159,866	188,159	159,484
Equipment Repairs	-	1,000	-
Information and Communication Technology	22,758	23,150	19,692
Library Resources	1,780	2,500	2,293
Employee Benefits - Salaries	2,426,235	2,346,515	2,526,753
Staff Development	18,512	28,750	23,929
Depreciation	98,989	70,000	93,271
	<u>2,728,140</u>	<u>2,660,074</u>	<u>2,825,422</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,038	3,750	5,750
Board Fees	3,640	3,000	3,350
Board Expenses	9,437	6,850	5,464
Communication	1,568	3,400	1,687
Consumables	26,768	25,000	27,303
Operating Lease	606	27,100	636
Legal Fees	339	400	-
Other	3,829	7,500	3,933
Employee Benefits - Salaries	144,220	102,500	124,670
Insurance	10,622	10,750	10,154
Service Providers, Contractors and Consultancy	5,420	5,000	4,950
	<u>212,487</u>	<u>195,250</u>	<u>187,897</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	13,561	18,750	20,427
Consultancy and Contract Services	75,855	62,000	72,491
Cyclical Maintenance Provision	5,334	13,000	31,739
Grounds	1,384	3,000	4,567
Heat, Light and Water	26,435	25,050	22,128
Rates	11,297	10,000	10,607
Repairs and Maintenance	62,886	24,250	23,472
Use of Land and Buildings	580,892	580,892	527,464
Security	11,501	8,000	9,495
Employee Benefits - Salaries	53,709	52,000	52,102
	<u>842,854</u>	<u>796,942</u>	<u>774,492</u>

The Use of Land and Buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	257,854	281,981	225,047
Cash and Cash Equivalents for Statement of Cash Flows	<u>257,854</u>	<u>281,981</u>	<u>225,047</u>

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

Of the \$257,854 Cash and Cash Equivalents, \$4,133 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,796	-	-
Receivables from the Ministry of Education	22,248	-	-
Interest Receivable	958	324	324
Teacher Salaries Grant Receivable	173,548	180,587	180,587
	<u>198,550</u>	<u>180,911</u>	<u>180,911</u>
Receivables from Exchange Transactions	2,754	324	324
Receivables from Non-Exchange Transactions	195,796	180,587	180,587
	<u>198,550</u>	<u>180,911</u>	<u>180,911</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	18,963	9,167	9,167
	<u>18,963</u>	<u>9,167</u>	<u>9,167</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	154,197	151,642	151,642
Total Investments	<u>154,197</u>	<u>151,642</u>	<u>151,642</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	2,520	2,650	-	-	(269)	4,901
Furniture and Equipment	195,841	44,143	-	-	(32,851)	207,133
Information and Communication Technology	59,371	39,831	-	-	(35,147)	64,055
Leased Assets	19,818	42,567	-	-	(26,394)	35,991
Library Resources	34,623	-	-	-	(4,328)	30,295
Balance at 31 December 2022	312,173	129,191	-	-	(98,989)	342,375

The net carrying value of equipment held under a finance lease is \$35,991 (2021: \$19,818)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	113,874	(108,973)	4,901	111,224	(108,704)	2,520
Furniture and Equipment	587,416	(380,283)	207,133	543,273	(347,432)	195,841
Information and Communication Technology	448,213	(384,158)	64,055	408,382	(349,011)	59,371
Leased Assets	74,162	(38,171)	35,991	66,942	(47,124)	19,818
Library Resources	125,650	(95,355)	30,295	125,650	(91,027)	34,623
Balance at 31 December	1,349,315	(1,006,940)	342,375	1,255,471	(943,298)	312,173

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	22,834	76,850	76,850
Accruals	4,288	4,000	4,000
Banking Staffing Overuse	22,663	33,346	33,346
Employee Entitlements - Salaries	175,276	182,238	182,238
Employee Entitlements - Leave Accrual	5,263	6,923	6,923
	230,324	303,357	303,357
Payables for Exchange Transactions	230,324	303,357	303,357
	230,324	303,357	303,357

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	5,591	16,003	16,003
	5,591	16,003	16,003

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	31,739	31,739	-
Increase to the Provision During the Year	5,334	13,000	5,334
Other Adjustments	-	-	26,405
Use of the Provision During the Year	(29,870)	(29,870)	-
Provision at the End of the Year	7,203	14,869	31,739
Cyclical Maintenance - Current	1,867	1,601	26,136
Cyclical Maintenance - Non current	5,336	13,268	5,603
	7,203	14,869	31,739

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 painting plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	6,096	6,096	-
Due after one year	17,678	17,678	-
	23,774	23,774	-

In 2021 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2022, 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.

16. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	17,194	17,653	17,653
Later than One Year and no Later than Five Years	19,573	1,605	1,605
Future Finance Charges	(2,678)	(923)	(923)
	34,089	18,335	18,335
Represented by:			
Finance Lease Liability - Current	15,523	16,821	16,821
Finance Lease Liability - Non current	18,566	1,514	1,514
	34,089	18,335	18,335

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Site Fence Installation	201	-	(201)	-	-
Water Line and Hot Water Cylinder	(8,993)	8,993	-	-	-
SIP Landscaping	7,133	-	(3,000)	-	4,133
Hall Redevelopment	(120,421)	-	(30,298)	115,959	(34,760)
Totals	(122,080)	8,993	(33,499)	115,959	(30,627)

Represented by:

Funds Held on Behalf of the Ministry of Education	4,133
Funds Receivable from the Ministry of Education	(34,760)



2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Site Fence Installation	367	-	(166)	-	201
Water Line and Hot Water Cylinder	(6,125)	-	(2,868)	-	(8,993)
Cladding Damage	(7,260)	7,260	-	-	-
SIP Landscaping	31,013	-	(23,880)	-	7,133
Hall Redevelopment	(1,305)	312,842	(431,958)	-	(120,421)
Totals	16,690	320,102	(458,872)	-	(122,080)

Represented by:

Funds Held on Behalf of the Ministry of Education	7,334
Funds Receivable from the Ministry of Education	(129,414)

18. 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.

19. Remuneration*Key management personnel compensation*

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

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,640	3,350
<i>Leadership Team</i>		
Remuneration	378,432	374,995
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	382,072	378,345

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (x1) and Property (x1) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual	2021 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	4-5	4-5
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	2022 FTE Number	2021 FTE Number
100 -110	3.00	1.00
110 -120	1.00	1.00
	4.00	2.00

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



20. 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:

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

Teacher Aide & Support Staff Settlement Wash Up

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$46,022 contract for Site Landscaping as agent for the Ministry of Education. The project is fully funded by the Ministry of Education and \$41,420 has been received of which \$37,287 has been spent on the project to balance date.

(Capital commitments in relation to Ministry projects at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Cash and Cash Equivalents	\$ 257,854	\$ 281,981	\$ 225,047
Receivables	198,550	180,911	180,911
Investments - Term Deposits	154,197	151,642	151,642
Total Financial assets measured at amortised cost	<u>610,601</u>	<u>614,534</u>	<u>557,600</u>

Financial liabilities measured at amortised cost

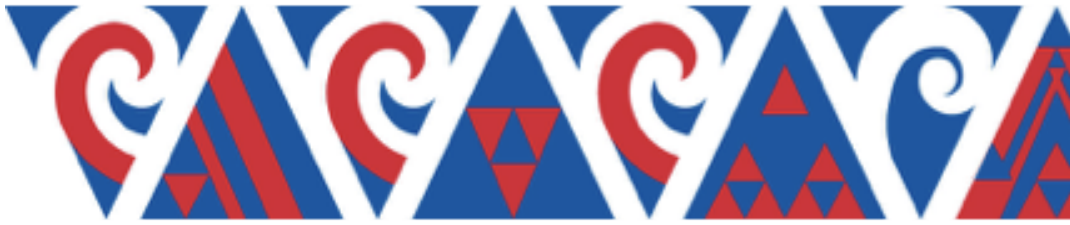
Payables	230,324	303,357	303,357
Finance Leases	34,089	18,335	18,335
Painting Contract Liability	23,774	23,774	-
Total Financial liabilities measured at amortised Cost	<u>288,187</u>	<u>345,466</u>	<u>321,692</u>

24. Events After Balance Date

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

25. Comparatives

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



Te Kura o Hato Mātene

St Martins School

3534

Analysis of Variance 2023

St Martins School

Members of the Board of Trustees 2022

Name	Position on Board	Type	Date Started	Date left the board	Current term expires
Kate Hodgins	Presiding Member	Parent Elected	Oct 2017		Nov 2023 (mid term)
Mark Broughton	Board Member	Parent Elected	Oct 2017		Nov 2023 (mid term)
Tracy Taylor	Board Member	Parent Elected	Aug 2021		2025 (3 year cycle)
Dan Levett	Board Member	Parent Elected	Aug 2022		2025 (3 year cycle)
Aaron Prince	Board Member	Parent Elected (via casual vacancy)	Nov 2022		2025 (3 year cycle)
Ranui Calman	Board Member	Whānau Rep	Feb 2023		Feb 2025 (co-opt)
Helen Norcliffe	Board Member	Staff Rep	Feb 2020		2025 (3 year cycle)
Andrew Mouat	Principal	Principal	Oct 2019	-	-
Kate Thomson	Board Secretary	Board Secretary	August 2021	-	-
Becky Ellis	Board Member	Parent Elected	June 2016	June 2022	-
Solly Turner	Board Member	Parent Elected	June 2019	June 2022	-

ACHIEVEMENT TARGETS 2022

Writing

Growing students

- All ākonga will have quality, effective, evidence based **literacy and numeracy** (mathematics) school wide learning experiences.
- Levels of student **achievement in literacy** will be increased through students developing an understanding of languages, texts and literacy practices across the curriculum.

Strategic Aim: All students are able to access The New Zealand Curriculum as evidenced by progress and achievement

Annual objective:

- By the end of the 2022 school year, 50% of children below the expected level of writing will make accelerated progress, to be at the expected level
 - Learning Teams will
 - analyse data, respond to learning needs, grouping children to enhance learning opportunities
 - create an overview for the year to focus on accelerating learners, this will include
 - Utilising Structured Literacy resources appropriate to the learning level
 - Rich learning experiences
 - Sharing of Professional Learning
 - Changes in Practice

Y0 - 2

Learning Outcomes we wanted to focus on:
<ul style="list-style-type: none">● Blending sounds.● Explicit modeling of writing.● Year 2s need to increase the length of their stories.
How did you meet these learning outcomes?
<ul style="list-style-type: none">● Phoneme Fingers.● Heggerty.● Consistent reminders and check ins.● Expectations.● Not repeating ideas - as there were longer stories being produced but lots of repeating.● Explicitly teaching sentence structure.● Modeling of writing is happening everyday in all classrooms.
What learning outcomes / strategies could we focus on further?
<ul style="list-style-type: none">● Correct sentence structure.● Correct letter formation.● Transferring of spelling patterns.● Continue with surface and deeper features (depending on the level of children).

Children we identified that we needed to shift	
Year 1 18	Year 2 16

Identified children who have moved	
Expected Progress	Accelerated Progress
16	10

Decisions and Actions
<p>Continue with:</p> <ul style="list-style-type: none"> ● Dictated sentences once a week. ● Heggarty blending. ● Phoneme fingers. ● Weekly sound checks for Year 2's. ● Explicit modeling. ● More writing instruction. ● In our New Entrant Class: <ul style="list-style-type: none"> ○ explicit writing modeling ○ Ability groups are implemented in the five year olds - has been changed to mixed ability tables. ○ Extra opportunity as there are two writing modeling sessions ○ Lots of oral language before their writing time <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Changing spelling lessons to explicit writing lessons incorporating spelling words. ● Writing celebrations (Super Star Work table or wall) still to happen. Could happen in syndicate assemblies. We do send them to the office to show good work. ● We will continue to explicitly teach writing goals during modeled writing: <ul style="list-style-type: none"> ○ We do: Say it/ count it/ write it and phoneme fingers. ● A class is including an extra writing session <ul style="list-style-type: none"> ○ explicit teaching session with whole class ○ focusing on one of the goals they are working on. ● Having a variety of motivations for writing to cater for cultural and gender needs. ● Have a writing word work activity during reading rotations - e.g. having a full stop activity. ● Introduce the children to <i>Dr Seuss</i> writing goals - placed in the back of their book. ● Observations of other teachers in the syndicate. ● Making writing certificates for special writers throughout the week. ● Explorers One have started to have writing groups. ● Practicing Heart words outside of literacy time.

Learning Outcomes we wanted to focus on:

- Creating content and comments related to the task with some detail.
- Using increasingly specific words and phrases (Vocabulary development).
- Phonological spelling patterns and rules.
- Composing sentences that vary in beginning and end.
- Developing proofreading and editing skills and use of punctuation.

How did you meet these learning outcomes?

- Shared lesson slides have helped with consistency of teaching/learning across the team.
- Classes focused on explicit teaching of Structured Literacy spelling skills for 10-15 minutes 3-4 times per week.
- Wide range of genres taught which often linked in with Reading and Inquiry Topics.
- Many students are still using simple sentences and compound sentences that lack variety and detail.

What learning outcomes / strategies could we focus on further?

- For 2023 the slider for MOY data will be moved from 1P - 1A for Y3 to be AT
- Structured Literacy for improving spelling
- Further develop punctuation and editing skills
- Focus on sentence and short paragraph development

Identified children who have moved

Expected Progress	Accelerated Progress
19	

Decisions and Actions

Continue with:

- 2 students are included in the Year 4-6 Literacy Support teaching with the SENCO.
- Referral for 2 students to the RTLit for assessment.
- Prioritise handwriting lessons for correct formation/starting points.
- Māori students who are needing extra support have Learning Support time with the teacher and the learning assistant.
- Students with attendance issues - making contact with families to discuss this and the impact it has on achievement.
- Aware there are slightly more boys Below or Well Below than girls
 - try to choose topics that are engaging for both genders

Next steps to try:

- Shared Collaborative Planning with explicit teacher teaching of genre, skills and Achievement Objectives (as identified above).
- Modelling and scaffolding lessons based on student needs.

- Fostering a positive attitude to writing by creating interesting relevant lessons that are engaging and supporting students to be successful.
- Discoverers 2 will continue with ability based writing classes interchange.
- Small structured literacy groups will continue 4x per week with a Learning Assistant to support our Below students.
- Continue with the Structured Literacy spelling programme based on The Code scope and sequence to improve spelling.
- Share student writing on Seesaw for parents to see what their children are learning.

Y5 / 6

Learning Outcomes we wanted to focus on:

Continue to

- Focus on the development of ideas and language to engage writers.
- Use The Code for spelling teaching to try to shift this area of our syndicate.
- Focus on the basics of sentence structure.
- Focus on punctuation.
- Scribe for our Below and Well Below and/or dyslexic learners.

How did you meet these learning outcomes?

- Shared and modelled writing where ideas and language were constantly at the forefront, vocabulary was displayed around the room to extend writers, small group with learning support.
- Use of The Code in all classes, movement to iDeal Structured Literacy in one class, small focus sessions saw gains and improvements.
- Shared and modelled writing, use of exemplars from students, anchor charts.
- Shared and modelled writing, individual conversations during conferencing times, some small groups teaching focusing on punctuation.
- Scribing for our reticent writers, some partially scribing, some for whole text.

What learning outcomes / strategies could we focus on further?

- Punctuation basics.
- Vocabulary development.

Children we identified that we needed to shift

Year 5	Year 6
5	7

Identified children who have moved

Expected Progress	Accelerated Progress
9	2

Decisions and Actions

Continue with:

- Enabling students to have choices in their writing.
- Using The Code to improve spelling.
- Shared writing to model expected practice.
- Keep focusing on the process of writing rather than the published end product.
- Continue to scribe for children that have fine motor skill issues making handwriting and/or spelling difficult.
- Reminding students the purpose of writing.
- Continue to shift struggling writers' perceptions of themselves.

Next steps to try:

- Consistency of The Code programme for spelling - 10 mins a day.
- Increase sharing of exemplars.
- Sharing of writing on Seesaw to parents.
- Checking that we moderate writing from their writing book and other curriculum areas.
- Reluctant learners - providing individualised writing prompts and time to sit with them and encourage their development of ideas. (we offer a variety of prompts)
- Māori learners (and everyone else):
 - ensure our writing prompts are relatable to them - we will ask for feedback from the learners to see if they have found this interesting/relatable and pre-empt teaching tasks by asking a group of students about them.
- Fluid groupings to cater to individual needs during writing time.

Y7 / 8

Learning Outcomes we wanted to focus on:

- Sentence level – grammatically correct sentence structures (e.g. independent and dependent clauses).
- Continue our focus on basic and complex punctuation (we still see kids writing their own name with a lowercase letter).
- Explicitly teach note taking strategies in an attempt to avoid plagiarism... this appears to be more of an issue each year with device use.
- Expanding on one idea before moving onto the next – explicitly teaching how to structure effective paragraphs.

How did you meet these learning outcomes?

- Slideshow created for The Writing Revolution activities and The Code.
- Explicit teaching of sentence structure, sentence types, basic and complex punctuation.
- Explicit teaching of how to take notes and then expand back into sentences.
- Evidence of students using these in isolation during the activities, but it doesn't always transfer to their writing. This will continue to be a focus.
- Paragraph structure: PEEL paragraphs. This was evident in their writing.
- In Year 8, two more students are Above. In Year 7s, seven more students are Above.

What learning outcomes / strategies could we focus on further?

- Continue with teaching strategies from The Writing Revolution and The Code

- Make success criteria a focus for 2023 and get students to deliberately highlight where they have demonstrated the success criteria. Use this strategy across the team with consistency (explicit teaching and application until students demonstrate independence).
- Writing groups across the pod rather than what was previously discussed as groups across the syndicate.

Children we identified that we needed to shift

Year 7	Year 8
15	7

Identified children who have moved

Expected Progress	Accelerated Progress
5	6

Decisions and Actions

Continue with:

- Teaching from The Code and extension vocabulary activities with a focus on morphology and etymology:
 - Discussed at a team meeting to all follow the same slide lessons to gain consistency. Nicky will come through classes to model and observe teaching of Code during Term 3.
- Strategies from the Writing Revolution have been trialled in some Year 7/8 classrooms. Continue with this and implement across the team (10 mins a day).
- Structured literacy groups with a learning assistant – focus on unscrambling sentences, dictated sentences and lessons from The Code to improve spelling.
 - With guidance from RTLit, reading will become a larger focus of these sessions.

Next steps to try:

- Implement strategies from The Writing Revolution (TWR) across the team with a focus on:
 - sentence lengths and types
 - paragraph structure and note taking
 - repetition and practice
 - Nicky to demonstrate TWR in classes and then observe teachers in a couple of weeks time.
- Share The Writing Revolution lesson slides across the team and support all teachers with implementation.
- Look at professional development opportunities for The Writing Revolution.
- What can we do re: gender disparities and for our Māori students?
 - GENDER DISPARITIES:
 - Science writing was chosen for our Term 3 writing focus with boys in mind. They have been able to select an investigation/experiment of choice.
 - Offer a variety of writing prompts, while being able to choose a different topic/context if they desire.
 - Give more choice re: topics and then look at the choice of topics that our boys choose to better inform our understanding of what motivates them.

○ MĀORI LEARNERS:

- Make an explicit effort to encourage our Māori students (and other cultures) to write from their cultural lens. Encourage and celebrate this (give them 'licence' to explore this more).
- Explore Māori stories and experiences in our reading and writing programme – linked to the Aotearoa NZ Histories Curriculum (ANZHC).

● For our focus students:

- Move towards Writing Revolution focus goals
- One goal per day/week.
 - e.g. what a sentence must consist of, expanding kernel ideas, unscrambling sentences etc. Get the basics right. Start with a sentence, move onto a paragraph, then move onto multi-paragraphs.

St Martins School | Hato Mātene Curriculum Refresh

Strategic Aim: The local curriculum is reviewed, updated and relevant to National changes and the needs of the current community

Annual Objectives: Provide greater clarity for teachers in developing learning programmes.

- Develop an understanding and implement the Aotearoa NZ Histories
 - Engage in Professional Learning
 - Staff Meetings
 - Observation of Practice
 - Changes to programmes

Aotearoa New Zealand Histories Curriculum

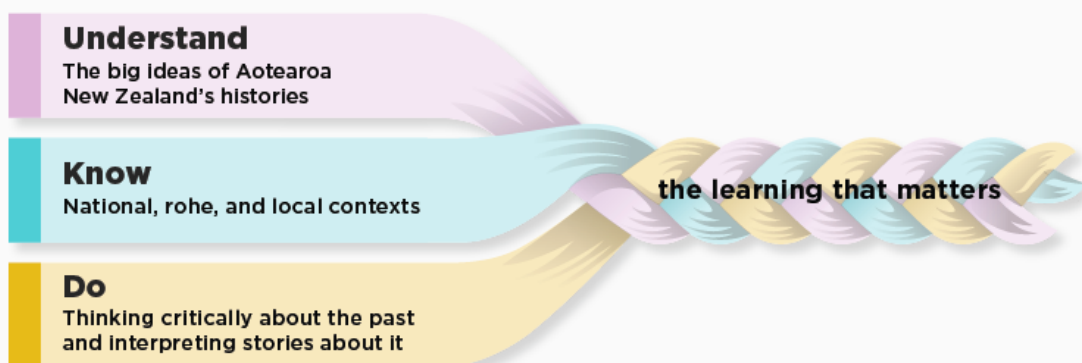
Background

From 2023 all ākonga will start to experience learning Aotearoa New Zealand’s histories as part of their classroom programmes. Everyone is at a different stage of their implementation journey – during 2023 every school is expected to have made a start.

During the course of the refresh of The New Zealand Curriculum – the terms “Understand, Know, Do” and “progressions” are used. This will be the model that moves us from an outcomes-focused curriculum to a progression-focused curriculum. It is designed to make it easier for teachers to create rich and responsive learning.

Designed to be cumulative and increasingly complex – the progression approach replaces year levels and achievement objectives with phases of learning (Y1-3, Y4-6, Y7-8). These phases of learning are the signposts that guide the learning pathway. Each phase of learning contains progress outcomes that describe what ākonga should understand, know, and do at each phase of learning.

Each of these elements has a separate but aligned focus. Students deepen their understanding of the big ideas (understand) as they explore the context (know) using critical practices (do).



St Martins | Hato Mātene Response

Lead Teachers

- AD - curriculum refresh lead
- KK - within school lead
- NP - within school lead

The ANZHC team have attended a number of Aotearoa Histories online sessions to unpack the document. An overview session can be [viewed here](#).

A staff meeting to unpack the ANZHC was held during term two. The ANZHC team led the teaching staff through the aspects of Understand, Know, Do. Collaboratively the teaching team were guided through the new curriculum aspect, looking at and discussing the why, how and what of ANZHC. Resources were shared. All teams committed to completing one ANZHC topic by the end of the year.

The ANZHC lead teachers have worked across the teams to create topics to implement.

The Kāhui Ako has an across school lead from Cashmere High School. The ANZHC team have attended two hui based on curriculum changes facilitated by the ASL. They have been able to share ideas across the nine kura and gather further information to share with St Martins | Hato Mātene.

ASL has facilitated a school based session in term three, further unpacking and discussion of the curriculum.

Teams have utilised online resources from the [ANZHC](#) website and the [Kāhui Ako](#) site in development.

Teams have covered the following topics;

- What stories do our mana whenua tell about the arrival of the first people in Te Wai Pounamu (the Waitaha), and the subsequent waves of migration of Ngāti Mamoe and Ngāi Tahu?
- The course of Aotearoa New Zealand's history has been shaped by the use of power.
- Understand how people make decisions about access to and use of resources
- Understand how early Polynesian and British migrations to New Zealand have continuing significance for tangata whenua and communities
- Waka Hourua - The Voyagers - the stories of the first arrivals in Aotearoa
- Utilised the Aotearoa Histories episodes
- Implementing the ANZHC School Kit

Next Steps

- Staff Meeting in Term 4 to discuss a two year curriculum overview for the ANZHC
- ANZHC team to then develop an outline and two year cycle, utilising
 - Why
 - Why is this an important aspect of the curriculum to engage tamariki in
 - How
 - How is it set out - Understand / Know / Do
 - How do we meet the curriculum expectations
 - Organisation
 - Planning
 - Assessment
 - What
 - What does the programme look like
 - 2 Year cycle
 - Resources
- Gain clarity around the number of units to be implemented in recognition that ANZH is one of the strands of Social Science
- Consider across kāhui planning for a local unit in term one to explore our cultural narrative further

- Continue professional learning and gaining a greater understanding of the cultural narrative of the school and local community
- Increase the knowledge base of the curriculum across the school.
- Utilise professional learning funding from the kāhui ako with a focus
 - *'to improve kaiako knowledge of our local places and history in order to support better teaching of the ANZHC, with connections to STEAM subjects'*
 - The kāhui will be working with ImpactEd and Field Based STEM
- ANZHC will continue to be a focus area in 2023.

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6659.

The funding was spent on Volleyballs, basketball, cricket balls,, and soccerballs, basketball equipment, a scooter rail, a sports tournament, and a basetball system.

The number of students that participated in organised sport was 480 students.

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

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>The St Martins Hato Mātene Board regularly review our Policies as per the schedule. They are kept up-to-date and implemented to provide good and safe working conditions for all employees.</p> <p>We also take a number of steps, including:</p> <ul style="list-style-type: none"> ● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. ● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. ● Maintaining equipment and machinery to ensure they are safe to use. ● Ensuring that the workplace is clean and well-maintained. ● Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes without bias or discrimination.</p> <p>All employees and job applicants are treated fairly and without discrimination. Through School Docs we have an EEO policy that emphasises our commitment to fairness and equal opportunities.</p> <p>Employees are able to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p> <p>Yes.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the</p>

	<p>selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p> <p>We follow NZSTA advice and guidelines for employment.</p>
<p>How are you recognising,</p> <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? 	<p>St Martins Hato Mātene provides a safe and inclusive environment for all staff, and students.</p> <p>We seek advice from the whānau group and have a commitment to providing a culturally aware teaching and learning environment. The Board completed the Hautū NZSTA / MoE review in 2022.</p> <p>We develop aspects that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>St Martins Hato Mātene provides individualised professional growth cycles to enhance the abilities of individual employees in a strength based approach to grow staff capabilities.</p> <p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p>

	We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.
How are you recognising the employment requirements of women?	<p>St Martins Hato Mātene provides a flexible workplace for female employees.</p> <p>Sharing of scholarship opportunities.</p> <p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents.</p> <p>We address unconscious bias by implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of persons with disabilities?	St Martins Hato Mātene is a mobility accessible environment and will endeavour to meet any specific additional needs of any staff if the need arises.

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

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of St Martins School (the School). The Auditor-General has appointed me, Michael Rondel, 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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise 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, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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