

# GREYMOUTH CATHOLIC SCHOOLS' BOARD OF TRUSTEES



## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	304	3538
Principal:	Renée Hutchinson	Ian Johnson
School Address:	John Paul II High School 10 Alexander Street Greymouth	St Patrick's School (Greymouth) Puketahi Street Greymouth
School Postal Address:	John Paul II High School PO Box 60 Greymouth	St Patrick's School (Greymouth) Puketahi Street Greymouth
School Phone:	03 768 4166	03 768 7830

# GREYMOUTH CATHOLIC SCHOOLS' BOARD OF TRUSTEES

Annual Report - For the year ended 31 December 2022

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# Greymouth Catholic Schools' Board of Trustees

## 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.

Alan Berry

Full Name of Presiding Member

DocuSigned by:  
*Alan Berry*  
763F00E67C0C461...

Signature of Presiding Member

31 MAY 2023

Date:

Renée Hutchinson

Full Name of Principal John Paul II High School

DocuSigned by:  
*Renée Hutchinson*  
B58D379B3E8E430...

Signature of Principal

31 MAY 2023

Date:

Ian Johnson

Full Name of Principal St Patrick's School (Greymouth)

DocuSigned by:  
*Ian Johnson*  
E14A2808C099439

Signature of Principal

31 MAY 2023

Date:

## Greymouth Catholic Schools' Board of Trustees

### Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Alan Berry	Presiding Member	Elected	Sep 2025
Ian Johnson	Principal - St Patrick's	ex Officio	
Renée Hutchinson	Principal - John Paul II HS	ex Officio	
Fr Mathew Sijiv	Proprietors Representative	Bishop Appointed	
Anthony Whitcombe	Proprietors Representative	Bishop Appointed	
Miles Roper	Proprietors Representative	Bishop Appointed	
Margaret-Mary Wallace	Proprietors Representative	Bishop Appointed	
Angela Sweetman	Proprietors Representative	Bishop Appointed	
Marjan Sprock	Parent Representative	Elected	Sep 2025
Maria Lockington	Parent Representative	Elected	Sep 2025
Blair Shrimpton	Parent Representative	Elected	Sep 2025
Kathryn Ruddie	Parent Representative	Elected	Sep 2025
Abby Murphy	Parent Representative	Co-opted Elected	Sep 2022 Sep 2025
Celia Costelloe	Staff Representative - John Paul II	Elected	Sep 2025
Kim Hines	Staff Representative - St Patrick's	Elected	Sep 2025
Ciaran Thow	Student Representative - John Paul II	Elected	Sep 2023
Jovanie Leones	Staff Representative - St Patrick's	Elected	Sep 2022
Kylie Bellis	Parent Representative	Co-opted	Sep 2022
Cora Kitchin	Parent Representative	Elected	Sep 2022
Peter Morrison	Parent Representative	Elected	Sep 2022
Daniel Cresswell	Student Representative - John Paul II	Elected	Sep 2022

# Greymouth Catholic Schools' Board of Trustees

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	4,380,075	3,970,106	4,247,066
Locally Raised Funds	3	220,603	148,025	256,690
Use of Proprietor's Land and Buildings		240,000	240,000	253,300
Interest Income		9,779	3,000	2,996
		4,850,457	4,361,131	4,760,052
<b>Expenses</b>				
Locally Raised Funds	3	127,098	81,323	90,545
Learning Resources	4	3,557,316	3,530,168	3,720,640
Administration	5	423,014	315,538	468,888
Finance		6,263	2,200	6,387
Property	6	560,799	539,282	458,043
Loss on Disposal of Property, Plant and Equipment		901	500	269
		4,675,391	4,469,011	4,744,772
<b>Net Surplus/(Deficit) for the year</b>		175,066	(107,880)	15,280
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		175,066	(107,880)	15,280

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

# Greymouth Catholic Schools' Board of Trustees

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		600,115	600,115	539,471
Total comprehensive revenue and expense for the year		175,066	(107,880)	15,280
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		15,456	-	45,364
Contribution - Te Mana Tuhono		23,866	-	-
<b>Equity at 31 December</b>		814,503	492,235	600,115
Accumulated comprehensive revenue and expense		814,503	492,235	600,115
<b>Equity at 31 December</b>		814,503	492,235	600,115

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.

# Greymouth Catholic Schools' Board of Trustees

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	468,915	316,997	337,014
Accounts Receivable	8	318,648	277,489	277,489
GST Receivable		17,640	23,902	23,902
Prepayments		18,936	20,222	20,222
Inventories	9	10,435	4,565	4,565
Investments	10	260,399	213,804	213,804
		1,094,973	856,979	876,996
<b>Current Liabilities</b>				
Accounts Payable	12	342,031	344,251	344,251
Revenue Received in Advance	13	25,307	20,863	20,863
Finance Lease Liability	15	44,844	44,276	44,276
Funds held in Trust	16	7,439	29,151	29,151
		419,621	438,541	438,541
<b>Working Capital Surplus/(Deficit)</b>		675,352	418,438	438,455
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	405,871	366,490	415,491
		405,871	366,490	415,491
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	222,404	208,501	169,639
Finance Lease Liability	15	44,316	84,192	84,192
		266,720	292,693	253,831
<b>Net Assets</b>		814,503	492,235	600,115
<b>Equity</b>		814,503	492,235	600,115

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

# Greymouth Catholic Schools' Board of Trustees

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,425,393	1,157,558	1,216,578
Locally Raised Funds		232,050	148,025	254,951
Goods and Services Tax (net)		6,262	-	(4,423)
Payments to Employees		(833,409)	(684,943)	(721,150)
Payments to Suppliers		(559,542)	(599,277)	(747,474)
Interest Received		8,797	3,000	3,606
Net cash (to)/from Operating Activities		279,551	24,363	2,088
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(35,477)	(42,180)	(49,742)
Purchase of Investments		(46,595)	-	(2,815)
Net cash (to)/from Investing Activities		(82,072)	(42,180)	(52,557)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		15,456	-	35,839
Finance Lease Payments		(59,322)	(2,200)	(55,414)
Funds Administered on Behalf of Third Parties		(21,712)	-	6,187
Net cash (to)/from Financing Activities		(65,578)	(2,200)	(13,388)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>131,901</b>	<b>(20,017)</b>	<b>(63,857)</b>
Cash and cash equivalents at the beginning of the year	7	337,014	337,014	400,871
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>468,915</b>	<b>316,997</b>	<b>337,014</b>

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

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

# Greymouth Catholic Schools' Board of Trustees

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Greymouth Catholic Schools' Board of Trustees (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 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 Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### **Useful lives of property, plant and equipment**

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

*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 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. 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, 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 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 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: St Patrick's School (Greymouth)**

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

The estimated useful lives of the assets are: St Patirck's School (Greymouth)

Building improvements	20 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	8 years
Textbooks	3 years
Library resources	12.5% Diminishing value

**Depreciation: John Paul II High School**

Property, plant and equipment are depreciated over their estimated useful lives on a diminishing value basis, except for Leased Equipment which is depreciated on a Straight Line basis to reflect the contractual liability. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are: John Paul II High School

Buildings & Improvements	2.5-10 % Diminishing value
Furniture and equipment	10-20 % Diminishing value
Information and communication technology	20 % Diminishing value
Motor vehicles	10 % Diminishing value
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.

**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. 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.

**1.17. 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.

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

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.

**1.18. 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.

**1.19. 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.

**1.20. Budget Figures**

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

**1.21. 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	1,495,735	1,131,798	1,211,641
Teachers' Salaries Grants	2,862,548	2,812,548	3,012,441
Other government grants	21,792	25,760	22,984
	<u>4,380,075</u>	<u>3,970,106</u>	<u>4,247,066</u>

The School has opted in to the donations scheme for this year. Total amount received was \$51,900 (2021:\$54,150).

## 3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	34,982	55,900	69,539
Curriculum related Activities - Purchase of goods and services	182	700	639
Fees for Extra Curricular Activities	51,554	36,065	47,267
Trading	20,201	4,000	12,350
Fundraising & Community Grants	24,174	21,860	14,117
Other Revenue	89,510	26,000	107,668
Transport Revenue	-	3,500	5,110
	<u>220,603</u>	<u>148,025</u>	<u>256,690</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	68,601	64,499	53,984
Trading	20,112	4,000	18,117
Fundraising & Community Grant Costs	38,358	12,224	17,814
Other Locally Raised Funds Expenditure	27	100	630
International Student - Other Expenses	-	500	-
	<u>127,098</u>	<u>81,323</u>	<u>90,545</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>93,505</u>	<u>66,702</u>	<u>166,145</u>

## 4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	111,141	153,406	129,223
Equipment Repairs	3,269	16,000	2,909
Information and Communication Technology	68,440	78,600	45,375
Library Resources	1,034	2,330	2,051
Employee Benefits - Salaries	3,263,646	3,159,651	3,433,239
Staff Development	16,852	29,500	25,108
Depreciation	92,934	90,681	82,735
	<u>3,557,316</u>	<u>3,530,168</u>	<u>3,720,640</u>

**5. Administration**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,450	9,000	8,965
Board Fees	17,038	9,500	9,268
Board Expenses	21,085	20,900	151,358
Intervention Costs & Expenses	-	6,500	-
Communication	9,730	13,420	9,117
Consumables	30,638	12,400	45,783
Other	32,292	26,008	31,428
Employee Benefits - Salaries	282,030	190,340	193,670
Insurance	11,005	18,070	11,023
Service Providers, Contractors and Consultancy	9,746	9,400	8,276
	<u>423,014</u>	<u>315,538</u>	<u>468,888</u>

**6. Property**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	54,307	10,400	12,049
Cyclical Maintenance Provision	88,145	38,862	(28,493)
Grounds	6,132	3,200	1,552
Heat, Light and Water	46,691	53,050	44,761
Rates	6,730	7,850	7,309
Repairs and Maintenance	21,132	31,500	30,914
Use of Land and Buildings	240,000	240,000	253,300
Security	6,919	6,920	6,098
Employee Benefits - Salaries	90,743	147,500	130,553
	<u>560,799</u>	<u>539,282</u>	<u>458,043</u>

The Use of Land and Buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

**7. Cash and Cash Equivalents**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	468,915	316,997	256,714
Short-term Bank Deposits	-	-	80,300
Cash and Cash Equivalents for Statement of Cash Flows	<u>468,915</u>	<u>316,997</u>	<u>337,014</u>

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

**8. Accounts Receivable**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	8,181	15,083	15,083
Interest Receivable	1,108	126	126
Banking Staffing Underuse	66,500	-	-
Teacher Salaries Grant Receivable	242,859	262,280	262,280
	<u>318,648</u>	<u>277,489</u>	<u>277,489</u>
Receivables from Exchange Transactions	9,289	15,209	15,209
Receivables from Non-Exchange Transactions	309,359	262,280	262,280
	<u>318,648</u>	<u>277,489</u>	<u>277,489</u>

**9. Inventories**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,655	1,955	1,955
School Uniforms	6,780	2,610	2,610
	<u>10,435</u>	<u>4,565</u>	<u>4,565</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	260,399	213,804	213,804
	<u>260,399</u>	<u>213,804</u>	<u>213,804</u>

**11. Property, Plant and Equipment**

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	9,286	-	-	-	(346)	8,940
Furniture and Equipment	190,892	23,013	-	-	(26,794)	187,111
Information and Communication Technology	61,872	62,809	-	-	(17,137)	107,544
Motor Vehicles	17,176	-	-	-	(1,717)	15,459
Leased Assets	128,699	6,000	-	-	(45,867)	88,832
Library Resources	7,566	1,918	(901)	-	(1,073)	7,510
<b>Balance at 31 December 2022</b>	<u>415,491</u>	<u>93,740</u>	<u>(901)</u>	<u>-</u>	<u>(92,934)</u>	<u>415,396</u>

The net carrying value of equipment held under a finance lease is \$88,832 (2021: \$128,699)

**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	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	10,036	(1,096)	8,940	10,036	(750)	9,286
Furniture and Equipment	836,146	(649,035)	187,111	813,132	(622,240)	190,892
Information and Communication Technology	468,943	(370,924)	98,019	415,658	(353,786)	61,872
Motor Vehicles	41,928	(26,469)	15,459	41,928	(24,752)	17,176
Leased Assets	171,311	(82,479)	88,832	173,392	(44,693)	128,699
Library Resources	45,425	(37,915)	7,510	50,575	(43,009)	7,566
<b>Balance at 31 December</b>	<u>1,573,789</u>	<u>(1,167,918)</u>	<u>405,871</u>	<u>1,504,721</u>	<u>(1,089,230)</u>	<u>415,491</u>

**12. Accounts Payable**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	42,421	31,750	31,750
Accruals	5,700	6,132	6,132
Employee Entitlements - Salaries	259,200	280,626	280,626
Employee Entitlements - Leave Accrual	34,710	25,743	25,743
	<u>342,031</u>	<u>344,251</u>	<u>344,251</u>
Payables for Exchange Transactions	<u>342,031</u>	<u>344,251</u>	<u>344,251</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Grants in Advance - Ministry of Education	5,212	5,313	5,313
Other revenue in Advance	20,095	15,550	15,550
	<u>25,307</u>	<u>20,863</u>	<u>20,863</u>

**14. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	169,639	169,639	236,855
Increase to the Provision During the Year	86,644	31,662	56,465
Other Adjustments	1,501	-	(84,958)
Use of the Provision During the Year	(35,380)	-	(38,723)
Provision at the End of the Year	<u>222,404</u>	<u>201,301</u>	<u>169,639</u>
Cyclical Maintenance - Non current	222,404	208,501	169,639
	<u>222,404</u>	<u>208,501</u>	<u>169,639</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.

**15. Finance Lease Liability**

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	48,060	49,486	49,486
Later than One Year and no Later than Five Years	45,594	88,103	88,103
Future Finance Charges	(4,494)	(9,121)	(9,121)
	<u>89,160</u>	<u>128,468</u>	<u>128,468</u>
Represented by			
Finance lease liability - Current	44,844	44,276	44,276
Finance lease liability - Non current	44,316	84,192	84,192
	<u>89,160</u>	<u>128,468</u>	<u>128,468</u>

**16. Funds Held in Trust**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	7,439	29,151	29,151
	<u>7,439</u>	<u>29,151</u>	<u>29,151</u>

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

## 17. 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 (Catholic Diocese of Christchurch) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor 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 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".

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	17,038	9,268
<i>Leadership Team</i>		
Remuneration	1,083,145	853,065
Full-time equivalent members	10.00	7.25
Total key management personnel remuneration	1,100,183	862,333

There are thirteen members of the Board excluding the Principals. The Board had held nine full meetings and five extra meetings of the Board in the year. The Board also has Finance (four members) and Property (eight members) 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 1 - John Paul II High School

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	90 - 100
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	0 - 0	0 - 0

### Principal 2 - John Paul II High School

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0 - 0	70 - 80
Benefits and Other Emoluments	0 - 0	1 - 2
Termination Benefits	0 - 0	0 - 0

### Principal - St Patrick's School (Greymouth)

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
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	2022 FTE Number	2021 FTE Number
100 - 110	5.00	5.00
110 - 120	2.00	2.00
120 - 130	2.00	-
	<u>9.00</u>	<u>7.00</u>

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

**19. 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	\$ -	\$80 - 90
Number of People	-	3

**20. 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**

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

**21. Commitments****(a) Capital Commitments**

As at 31 December 2022 the Board has not entered into any contract agreements.

(Capital commitments 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)

**22. 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	468,915	316,997	337,014
Receivables	318,648	277,489	277,489
Investments - Term Deposits	260,399	213,804	213,804
Total Financial Assets Measured at amortised cost	<u>1,047,962</u>	<u>808,290</u>	<u>828,307</u>

**Financial liabilities measured at amortised cost**

Payables	342,031	344,251	344,251
Finance Leases	89,160	128,468	128,468
Total Financial Liabilities Measured at Amortised Cost	<u>431,191</u>	<u>472,719</u>	<u>472,719</u>

**23. Events After Balance Date**

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

**24. Comparatives**

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

# John Paul II High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	3,064,063	2,721,552	2,916,286
Locally Raised Funds	3	164,454	104,025	166,660
Use of Proprietor's Land and Buildings		176,000	176,000	152,500
Interest Income		6,123	1,000	1,453
		3,410,640	3,002,577	3,236,899
<b>Expenses</b>				
Locally Raised Funds	3	98,675	69,823	50,421
Learning Resources	4	2,405,712	2,457,930	2,558,240
Administration	5	249,157	203,288	341,068
Finance		3,653	100	4,322
Property	6	413,849	384,862	327,562
Loss on Disposal of Property, Plant and Equipment		882	500	269
		3,171,928	3,116,503	3,281,882
<b>Net Surplus/(Deficit) for the year</b>		238,712	(113,926)	(44,983)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		238,712	(113,926)	(44,983)

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

# John Paul II High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		375,993	375,993	413,963
Total comprehensive revenue and expense for the year		238,712	(113,926)	(44,983)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,310	-	7,013
Contribution - Te Mana Tuhono		23,866	-	-
<b>Equity at 31 December</b>		646,881	262,067	375,993
Accumulated comprehensive revenue and expense		646,881	262,067	375,993
<b>Equity at 31 December</b>		646,881	262,067	375,993

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.

# John Paul II High School

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	466,157	187,931	243,195
Accounts Receivable	8	239,099	186,615	186,615
GST Receivable		11,759	16,941	16,941
Prepayments		11,957	12,293	12,293
Investments	9	127,463	125,431	125,431
		856,435	529,211	584,475
<b>Current Liabilities</b>				
Accounts Payable	11	219,510	225,759	225,759
Revenue Received in Advance	12	18,658	19,539	19,539
Finance Lease Liability	14	16,566	16,450	16,450
Funds held in Trust	15	7,439	29,064	29,064
		262,173	290,812	290,812
<b>Working Capital Surplus/(Deficit)</b>		594,262	238,399	293,663
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	253,749	231,861	258,861
		253,749	231,861	258,861
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	184,642	177,535	145,873
Finance Lease Liability	14	16,488	30,658	30,658
		201,130	208,193	176,531
<b>Net Assets</b>		646,881	262,067	375,993
<b>Equity</b>		646,881	262,067	375,993

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

# John Paul II High School

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		920,053	728,445	780,590
Locally Raised Funds		166,718	104,025	165,710
Goods and Services Tax (net)		5,182	-	(6,569)
Payments to Employees		(461,311)	(411,723)	(470,029)
Payments to Suppliers		(369,482)	(441,511)	(508,491)
Interest Received		5,703	1,000	1,861
Net cash from/(to) Operating Activities		266,863	(19,764)	(36,928)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		2,883	(35,500)	(12,339)
Purchase of Investments		(2,032)	-	(1,481)
Net cash from/(to) Investing Activities		851	(35,500)	(13,820)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		8,310	-	7,013
Finance Lease Payments		(31,437)	-	(30,598)
Funds Administered on Behalf of Third Parties		(21,625)	-	6,445
Net cash (to)/from Financing Activities		(44,752)	-	(17,140)
<b>Net increase/decrease in cash and cash equivalents</b>		<b>222,962</b>	<b>(55,264)</b>	<b>(67,888)</b>
Cash and cash equivalents at the beginning of the year	7	243,195	243,195	311,083
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>466,157</b>	<b>187,931</b>	<b>243,195</b>

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

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

**2. Government Grants**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	984,634	705,185	771,864
Teachers' Salaries Grants	2,058,107	1,993,107	2,121,438
Other government grants	21,322	23,260	22,984
	<u>3,064,063</u>	<u>2,721,552</u>	<u>2,916,286</u>

The School has opted in to the donations scheme for this year. Total amount received was \$25,950 (2021:\$26,700 ).

**3. Locally Raised Funds**

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	19,730	28,900	29,736
Curriculum related Activities - Purchase of goods and services	182	700	639
Fees for Extra Curricular Activities	49,307	36,065	44,205
Trading	2,945	4,000	4,530
Fundraising & Community Grants	17,965	9,860	4,720
Other Revenue	74,325	21,000	77,720
Transport Revenue	-	3,500	5,110
	<u>164,454</u>	<u>104,025</u>	<u>166,660</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	66,314	54,499	44,546
Trading	2,473	4,000	3,447
Fundraising & Community Grant Costs	29,861	10,724	1,798
Other Locally Raised Funds Expenditure	27	100	630
International Student - Other Expenses	-	500	-
	<u>98,675</u>	<u>69,823</u>	<u>50,421</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>65,779</u>	<u>34,202</u>	<u>116,239</u>

**4. Learning Resources**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	73,530	112,920	79,124
Equipment Repairs	3,156	4,000	2,684
Information and Communication Technology	49,981	66,000	29,715
Library Resources	582	1,300	667
Employee Benefits - Salaries	2,222,850	2,190,410	2,382,156
Staff Development	7,853	21,300	17,415
Depreciation	47,760	62,000	46,479
	<u>2,405,712</u>	<u>2,457,930</u>	<u>2,558,240</u>

**5. Administration**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,670	4,000	4,365
Board Fees	7,329	5,000	4,885
Board Expenses	5,514	10,000	146,948
Intervention Costs & Expenses	-	6,500	-
Communication	7,263	11,000	6,580
Consumables	17,180	-	16,363
Other	24,511	21,368	27,656
Employee Benefits - Salaries	166,668	123,420	120,433
Insurance	7,836	15,000	7,962
Service Providers, Contractors and Consultancy	7,186	7,000	5,876
	<u>249,157</u>	<u>203,288</u>	<u>341,068</u>

**6. Property**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	45,640	7,900	8,177
Cyclical Maintenance Provision	74,149	31,662	(3,159)
Grounds	3,515	2,000	1,231
Heat, Light and Water	32,626	41,000	32,908
Rates	2,355	3,000	2,461
Repairs and Maintenance	15,020	26,300	25,813
Use of Land and Buildings	176,000	176,000	152,500
Security	5,977	6,000	5,187
Employee Benefits - Salaries	58,567	91,000	102,444
	<u>413,849</u>	<u>384,862</u>	<u>327,562</u>

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

**7. Cash and Cash Equivalents**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	466,157	187,931	243,195
Cash and Cash Equivalents for Statement of Cash Flows	<u>466,157</u>	<u>187,931</u>	<u>243,195</u>

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

**8. Accounts Receivable**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,019	7,063	7,063
Interest Receivable	459	39	39
Banking Staffing Underuse	66,500	-	-
Teacher Salaries Grant Receivable	168,121	179,513	179,513
	<u>239,099</u>	<u>186,615</u>	<u>186,615</u>
Receivables from Exchange Transactions	4,478	7,102	7,102
Receivables from Non-Exchange Transactions	234,621	179,513	179,513
	<u>239,099</u>	<u>186,615</u>	<u>186,615</u>

**9. Investments**

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	127,463	125,431	125,431
Total Investments	<u>127,463</u>	<u>125,431</u>	<u>125,431</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	9,286	-	-	-	(346)	<b>8,940</b>
Furniture and Equipment	141,143	7,862	-	-	(17,791)	<b>131,214</b>
Information and Communication Technology	37,751	32,001	-	-	(9,556)	<b>60,196</b>
Motor Vehicles	17,176	-	-	-	(1,717)	<b>15,459</b>
Leased Assets	46,056	2,976	-	-	(17,443)	<b>31,589</b>
Library Resources	7,449	691	(882)	-	(907)	<b>6,351</b>
<b>Balance at 31 December 2022</b>	<b>258,861</b>	<b>43,530</b>	<b>(882)</b>	<b>-</b>	<b>(47,760)</b>	<b>253,749</b>

The net carrying value of equipment held under a finance lease is \$31,589 (2021: \$46,056)

**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	10,036	(1,096)	<b>8,940</b>	10,036	(750)	<b>9,286</b>
Furniture and Equipment	531,226	(400,012)	<b>131,214</b>	523,364	(382,221)	<b>141,143</b>
Information and Communication Technology	209,742	(149,546)	<b>60,196</b>	177,740	(139,989)	<b>37,751</b>
Motor Vehicles	41,928	(26,469)	<b>15,459</b>	41,928	(24,752)	<b>17,176</b>
Leased Assets	65,239	(33,650)	<b>31,589</b>	66,358	(20,302)	<b>46,056</b>
Library Resources	23,806	(17,455)	<b>6,351</b>	26,219	(18,770)	<b>7,449</b>
<b>Balance at 31 December</b>	<b>881,977</b>	<b>(628,228)</b>	<b>253,749</b>	<b>845,645</b>	<b>(586,784)</b>	<b>258,861</b>

**11. Accounts Payable**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	36,707	26,501	26,501
Accruals	3,170	3,400	3,400
Employee Entitlements - Salaries	175,945	188,822	188,822
Employee Entitlements - Leave Accrual	3,688	7,036	7,036
	<b>219,510</b>	<b>225,759</b>	<b>225,759</b>
Payables for Exchange Transactions	219,510	225,759	225,759
	<b>219,510</b>	<b>225,759</b>	<b>225,759</b>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	5,212	5,313	5,313
Other revenue in Advance	13,446	14,226	14,226
	<b>18,658</b>	<b>19,539</b>	<b>19,539</b>

**13. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	145,873	145,873	187,755
Increase to the Provision During the Year	74,149	31,662	44,713
Adjustment to the Provision	-	-	(47,872)
Use of the Provision During the Year	(35,380)	-	(38,723)
Provision at the End of the Year	<u>184,642</u>	<u>177,535</u>	<u>145,873</u>
Cyclical Maintenance - Non current	184,642	177,535	145,873
	<u>184,642</u>	<u>177,535</u>	<u>145,873</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:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	18,819	19,950	19,950
Later than One Year and no Later than Five Years	17,534	33,684	33,684
Future Finance Charges	(3,299)	(6,526)	(6,526)
	<u>33,054</u>	<u>47,108</u>	<u>47,108</u>
Represented by			
Finance lease liability - Current	16,566	16,450	16,450
Finance lease liability - Non current	16,488	30,658	30,658
	<u>33,054</u>	<u>47,108</u>	<u>47,108</u>

**15. Funds Held in Trust**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	7,439	29,064	29,064
	<u>7,439</u>	<u>29,064</u>	<u>29,064</u>

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

## 16. Related Party Transactions

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

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

The Proprietor of the School (Catholic Diocese of Christchurch) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor 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 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".

## 17. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	7,329	4,885
<i>Leadership Team</i>		
Remuneration	505,053	505,833
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	512,382	510,718

There are thirteen members of the Board excluding the Principals. The Board had held nine full meetings and five extra meetings of the Board in the year. The Board also has Finance (four members) and Property (eight members) 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	90 - 100
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	0 - 0	0 - 0

### Principal 2

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0 - 0	70 - 80
Benefits and Other Emoluments	0 - 0	1 - 2
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	4.00	5.00
110 - 120	1.00	2.00
120 - 130	2.00	-
	7.00	7.00

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

## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	\$ -	80 - 90
Number of People	-	3

## 19. Contingencies

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

### 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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements.

(Capital commitments 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)

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	466,157	187,931	243,195
Receivables	239,099	186,615	186,615
Investments - Term Deposits	127,463	125,431	125,431
Total Financial Assets Measured at amortised cost	832,719	499,977	555,241

### Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	219,510	225,759	225,759
Finance Leases	33,054	47,108	47,108
Total Financial Liabilities Measured at Amortised Cost	252,564	272,867	272,867

## 22. Events After Balance Date

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

## 23. Comparatives

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

# St Patrick's School (Greymouth)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,316,012	1,248,554	1,330,780
Locally Raised Funds	3	62,957	44,000	90,030
Use of Proprietor's Land and Buildings		64,000	64,000	100,800
Interest Income		3,656	2,000	1,543
		1,446,625	1,358,554	1,523,153
<b>Expenses</b>				
Locally Raised Funds	3	28,423	11,500	40,124
Learning Resources	4	1,149,386	1,072,238	1,162,400
Administration	5	181,754	112,250	127,820
Finance		2,610	2,100	2,065
Property	6	148,079	154,420	130,481
Loss on Disposal of Property, Plant and Equipment		19	-	-
		1,510,271	1,352,508	1,462,890
<b>Net (Deficit)/Surplus for the year</b>		(63,646)	6,046	60,263
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(63,646)	6,046	60,263

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 Patrick's School (Greymouth)

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		224,122	224,122	125,508
Total comprehensive revenue and expense for the year		(63,646)	6,046	60,263
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,146	-	38,351
<b>Equity at 31 December</b>		167,622	230,168	224,122
Accumulated comprehensive revenue and expense		167,622	230,168	224,122
<b>Equity at 31 December</b>		167,622	230,168	224,122

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# St Patrick's School (Greymouth)

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	2,758	129,066	93,819
Accounts Receivable	8	79,549	90,874	90,874
GST Receivable		5,881	6,961	6,961
Prepayments		6,979	7,929	7,929
Inventories	9	10,435	4,565	4,565
Investments	10	132,936	88,373	88,373
		238,538	327,768	292,521
<b>Current Liabilities</b>				
Accounts Payable	12	122,521	118,492	118,492
Revenue Received in Advance	13	6,649	1,324	1,324
Finance Lease Liability	15	28,278	27,826	27,826
Funds held in Trust	16	-	87	87
		157,448	147,729	147,729
<b>Working Capital Surplus/(Deficit)</b>		81,090	180,039	144,792
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	152,122	134,629	156,630
		152,122	134,629	156,630
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	37,762	30,966	23,766
Finance Lease Liability	15	27,828	53,534	53,534
		65,590	84,500	77,300
<b>Net Assets</b>		167,622	230,168	224,122
<b>Equity</b>		167,622	230,168	224,122

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

# St Patrick's School (Greymouth)

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		505,340	429,113	435,688
Locally Raised Funds		72,140	44,000	89,241
Goods and Services Tax (net)		1,080	-	2,146
Payments to Employees		(369,880)	(273,220)	(250,916)
Payments to Suppliers		(199,086)	(157,866)	(238,888)
Interest Received		3,094	2,000	1,745
Net cash from/(to) Operating Activities		12,688	44,027	39,016
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(38,360)	(6,680)	(37,403)
Purchase of Investments		(44,563)	-	(1,334)
Net cash from/(to) Investing Activities		(82,923)	(6,680)	(38,737)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		7,146	-	28,826
Finance Lease Payments		(27,885)	(2,100)	(24,816)
Funds Administered on Behalf of Third Parties		(87)	-	(258)
Net cash from/(to) Financing Activities		(20,826)	(2,100)	3,752
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(91,061)</b>	<b>35,247</b>	<b>4,031</b>
Cash and cash equivalents at the beginning of the year	7	93,819	93,819	89,788
<b>Cash and cash equivalents at the end of the year</b>	7	<b>2,758</b>	<b>129,066</b>	<b>93,819</b>

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

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	511,101	426,613	439,777
Teachers' Salaries Grants	804,441	819,441	891,003
Other government grants	470	2,500	-
	<u>1,316,012</u>	<u>1,248,554</u>	<u>1,330,780</u>

The School has opted in to the donations scheme for this year. Total amount received was \$25,950 (2021:\$27,450 ).

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	15,252	27,000	39,803
Fees for Extra Curricular Activities	2,247	-	3,062
Trading	17,256	-	7,820
Fundraising & Community Grants	6,209	12,000	9,397
Other Revenue	21,993	5,000	29,948
	<u>62,957</u>	<u>44,000</u>	<u>90,030</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	2,287	10,000	9,438
Trading	17,639	-	14,670
Fundraising & Community Grant Costs	8,497	1,500	16,016
	<u>28,423</u>	<u>11,500</u>	<u>40,124</u>
	<u>34,534</u>	<u>32,500</u>	<u>49,906</u>

*Surplus / (Deficit) for the year Locally raised funds*

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	37,611	40,486	50,099
Equipment Repairs	113	12,000	225
Information and Communication Technology	18,459	12,600	15,660
Library Resources	452	1,030	1,384
Employee Benefits - Salaries	1,038,578	969,241	1,051,083
Staff Development	8,999	8,200	7,693
Depreciation	45,174	28,681	36,256
	<u>1,149,386</u>	<u>1,072,238</u>	<u>1,162,400</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	3,780	5,000	4,600
Board Fees	4,537	4,500	4,383
Board Expenses	18,585	10,900	4,410
Communication	2,467	2,420	2,537
Consumables	23,038	12,400	29,420
Other	8,256	4,640	3,772
Employee Benefits - Salaries	115,362	66,920	73,237
Insurance	3,169	3,070	3,061
Service Providers, Contractors and Consultancy	2,560	2,400	2,400
	<u>181,754</u>	<u>112,250</u>	<u>127,820</u>

**6. Property**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,667	2,500	3,872
Cyclical Maintenance Provision	13,996	7,200	(25,334)
Grounds	2,617	1,200	321
Heat, Light and Water	15,194	12,050	11,853
Rates	4,375	4,850	4,848
Repairs and Maintenance	6,112	5,200	5,101
Use of Land and Buildings	64,000	64,000	100,800
Security	942	920	911
Employee Benefits - Salaries	32,176	56,500	28,109
	<u>148,079</u>	<u>154,420</u>	<u>130,481</u>

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

**7. Cash and Cash Equivalents**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	2,758	129,066	13,519
Short-term Bank Deposits	-	-	80,300
Cash and cash Equivalents for Statement of Cash Flows	<u>2,758</u>	<u>129,066</u>	<u>93,819</u>

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

**8. Accounts Receivable**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,162	8,020	8,020
Interest Receivable	649	87	87
Teacher Salaries Grant Receivable	74,738	82,767	82,767
	<u>79,549</u>	<u>90,874</u>	<u>90,874</u>
Receivables from Exchange Transactions	4,811	8,107	8,107
Receivables from Non-Exchange Transactions	74,738	82,767	82,767
	<u>79,549</u>	<u>90,874</u>	<u>90,874</u>

**9. Inventories**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,655	1,955	1,955
School Uniforms	6,780	2,610	2,610
	<u>10,435</u>	<u>4,565</u>	<u>4,565</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	132,936	88,373	88,373
Total Investments	<u>132,936</u>	<u>88,373</u>	<u>88,373</u>

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	49,749	15,151	-	-	(9,003)	<b>55,897</b>
Information and Communication Technology	24,121	30,808	-	-	(7,581)	<b>47,348</b>
Leased Assets	82,643	3,024	-	-	(28,424)	<b>57,243</b>
Library Resources	117	1,227	(19)	-	(166)	<b>1,159</b>
<b>Balance at 31 December 2022</b>	<b>156,630</b>	<b>50,210</b>	<b>(19)</b>	<b>-</b>	<b>(45,174)</b>	<b>161,647</b>

The net carrying value of equipment held under a finance lease is \$57,243 (2021: \$82,643)

**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
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	304,920	(249,023)	<b>55,897</b>	289,768	(240,019)	<b>49,749</b>
Information and Communication Technology	259,201	(221,378)	<b>37,823</b>	237,918	(213,797)	<b>24,121</b>
Leased Assets	106,072	(48,829)	<b>57,243</b>	107,034	(24,391)	<b>82,643</b>
Library Resources	21,619	(20,460)	<b>1,159</b>	24,356	(24,239)	<b>117</b>
<b>Balance at 31 December</b>	<b>691,812</b>	<b>(539,690)</b>	<b>152,122</b>	<b>659,076</b>	<b>(502,446)</b>	<b>156,630</b>

**12. Accounts Payable**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	5,714	5,249	5,249
Accruals	2,530	2,732	2,732
Employee Entitlements - Salaries	83,255	91,804	91,804
Employee Entitlements - Leave Accrual	31,022	18,707	18,707
	<b>122,521</b>	<b>118,492</b>	<b>118,492</b>
Payables for Exchange Transactions	122,521	118,492	118,492
	<b>122,521</b>	<b>118,492</b>	<b>118,492</b>

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	6,649	1,324	1,324
	<b>6,649</b>	<b>1,324</b>	<b>1,324</b>

**14. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	23,766	23,766	49,100
Increase to the Provision During the Year	12,495	7,200	11,752
Other Adjustments	1,501	-	(37,086)
Provision at the End of the Year	<u>37,762</u>	<u>30,966</u>	<u>23,766</u>
Cyclical Maintenance - Non current	37,762	30,966	23,766
	<u>37,762</u>	<u>30,966</u>	<u>23,766</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 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

**15. Finance Lease Liability**

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	29,241	29,536	29,536
Later than One Year and no Later than Five Years	28,060	54,419	54,419
Future Finance Charges	(1,195)	(2,595)	(2,595)
	<u>56,106</u>	<u>81,360</u>	<u>81,360</u>
Represented by			
Finance lease liability - Current	28,278	27,826	27,826
Finance lease liability - Non current	27,828	53,534	53,534
	<u>56,106</u>	<u>81,360</u>	<u>81,360</u>

**16. Funds Held in Trust**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	-	87	87
	<u>-</u>	<u>87</u>	<u>87</u>

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

## 17. 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 (Catholic Diocese of Christchurch) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor 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 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".

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,537	4,383
<i>Leadership Team</i>		
Remuneration	578,092	347,232
Full-time equivalent members	6.00	3.25
Total key management personnel remuneration	582,629	351,615

There are thirteen members of the Board excluding the Principals. The Board had held nine full meetings and five extra meetings of the Board in the year. The Board also has Finance (four members) and Property (eight members) 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

### Principal 2

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0 - 0	0 - 0
Benefits and Other Emoluments	0 - 0	0 - 0
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	1.00	-
110 - 120	1.00	-
	2.00	-

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

## 19. 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	-	-

## 20. 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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements.

(Capital commitments 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)

## 22. 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	2,758	129,066	93,819
Receivables	79,549	90,874	90,874
Investments - Term Deposits	132,936	88,373	88,373
Total Financial Assets Measured at amortised cost	215,243	308,313	273,066

### Financial liabilities measured at amortised cost

Payables	122,521	118,492	118,492
Finance Leases	56,106	81,360	81,360
Total Financial Liabilities Measured at Amortised Cost	178,627	199,852	199,852

## 23. Events After Balance Date

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

## 24. Comparatives

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

## Analysis of Variance

Despite starting the year again under the covid cloud, 2022 proved another successful year for our students.

2022 yet again offered learning recognition credits to students due to further covid disruption. This meant that students at Level 1 were offered a maximum of 10 extra credits (1 LRC per 5 attained) and students at Level 2 and Level 3 were offered a maximum of 8 extra credits. These credits certainly benefitted those students most at risk and should again be considered when interpreting the data.

We can be most proud of the following successes:

- NCEA Level 1 results are the highest we have seen in the past four years.
- Level 2 and Level 3 results remain ahead of other West Coast schools and the NZ average.
- All our students who were interested in a trades or gateway course in 2022 was offered a placement.
- Almost all our students had their first choice of subjects to study

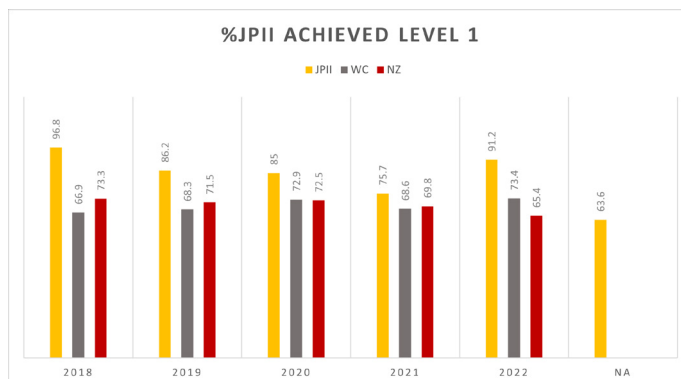
Going into 2023, the school has clearly identified it's academic targets for students across all three NCEA levels:

- 100% of learners achieve NCEA Level 1 and 2
- 100% of learners entered at NCEA Level 3 achieve their qualification, including UE (if appropriate)
- 100% of learners who identify a trades pathway have the opportunity to attend trades at Tai Poutini or Gateway placements appropriate to their interests.
- NZ Scholarship programs and exams are offered and achieved in every learning area

These are the same targets from our previous year and are aspirational, but ones we continue to work towards. We are known in the community for providing a well-rounded, inclusive Catholic education, with strong academic achievement. We need to elevate the status and success of our trade students, and those who enter the world of work from school.

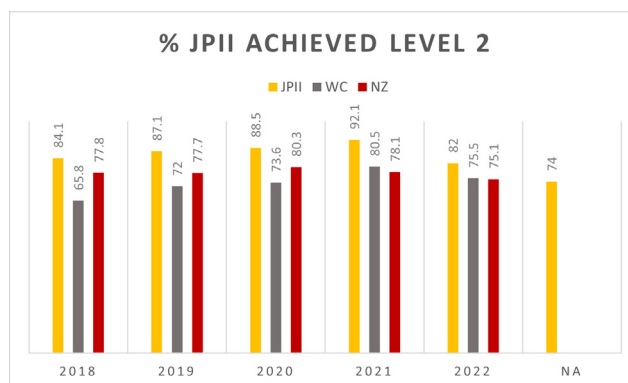
### Level 1 NCEA

% of year 11 students achieving Level 1



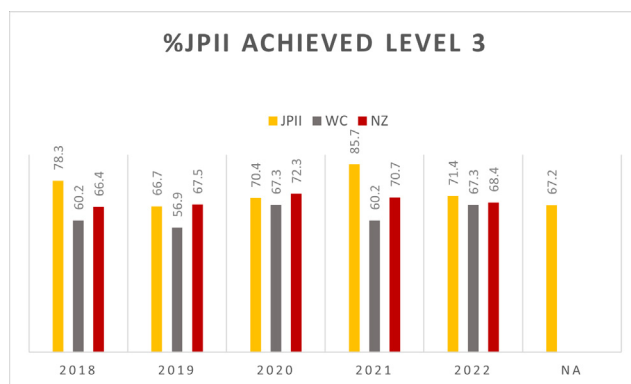
### Level 2 NCEA

% of year 12 students achieving Level 2

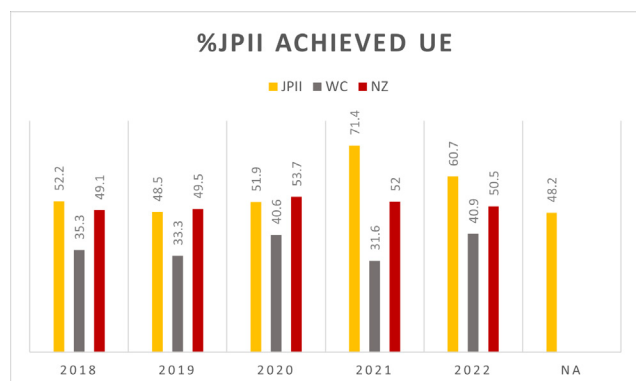


### Level 3 NCEA

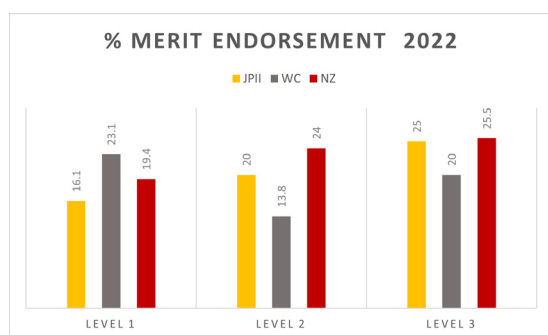
% of year 13 students achieving Level 3



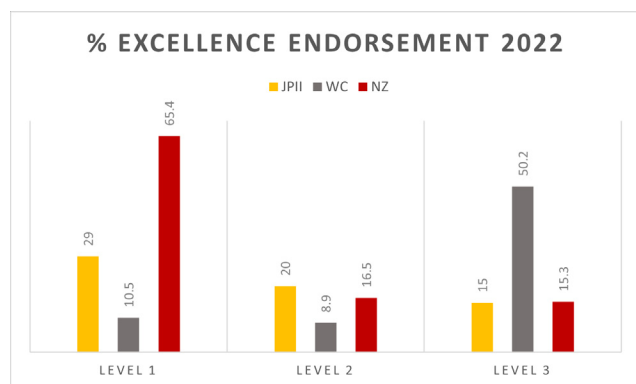
## University Entrance % of students achieving UE



## Merit Course Endorsement % of students achieving Merit Endorsement



## Excellence Course Endorsement % of students achieving Excellence Endorsement



## Pass Rates

Level 1 achievement jumped from 75.7% last year to 91.2% which was a fantastic reflection of the determination and resilience of our Kaiako and ākonga.

Level 2 saw a small drop compared to the year before, however this mirrors the national picture and still sees JPII well above other comparable schools on the West Coast and the NZ average, at level 3 this was a similar story.

## Endorsements

Endorsements at level 1 are again below national average sitting at 16.1%, this drop from last year does follow trends nationally and is certainly as a result of covid fatigue. Students have in recent years focused more on passing standards than achieving Merit or Excellence.

Endorsements at Level 2 and Level 3 show a similar picture.

2023 will see a change in the timetable that we hope will create space for student hauora, we will use this time to promote well being, careers, exam preparation etc. We hope that happier, healthier students will be more driven to succeed and will push for the higher grades.

## University Entrance

60.7% of students achieved UE last year which is well above the west coast and national average and although is a drop from 2021, this again is a national trend.

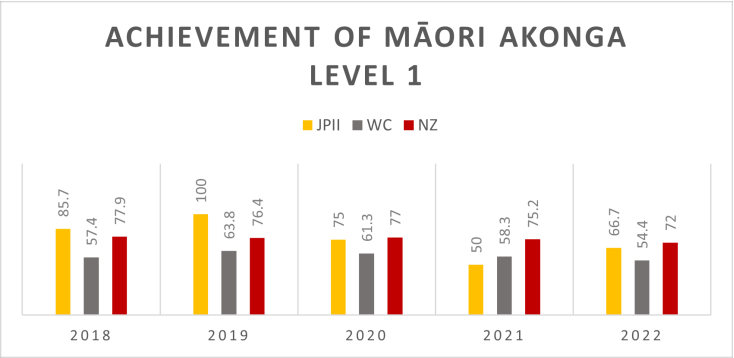
## Scholarship

A separate exam administered by NZQA that recognizes the top 2-3% of students in each subject across NZ. Last year there was very little appetite amongst students for Scholarship, for many simply getting through the year was the main focus. Our Hauora Wednesday in 2023 will bring new opportunities for students to explore scholarship and have a go, if they find it is something that appeals to them.

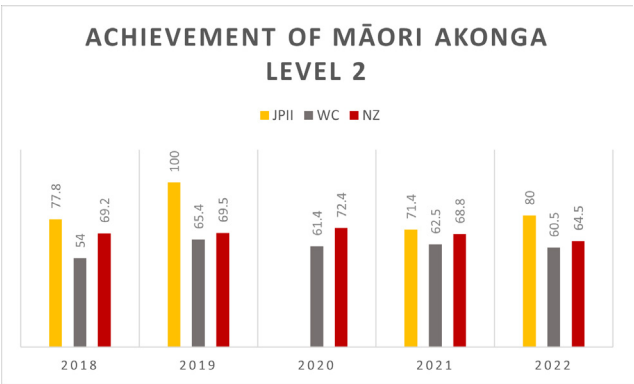
## Māori, Pasifika and Asian ākonga

Since our number of students belonging to these ethnic groups is relatively small, they continue to achieve well at JPIL. Towards the end of 2022, JPIL saw the addition of a cultural navigator to the staff. One of her many roles is to work alongside our many ethnic groups to promote their achievement.

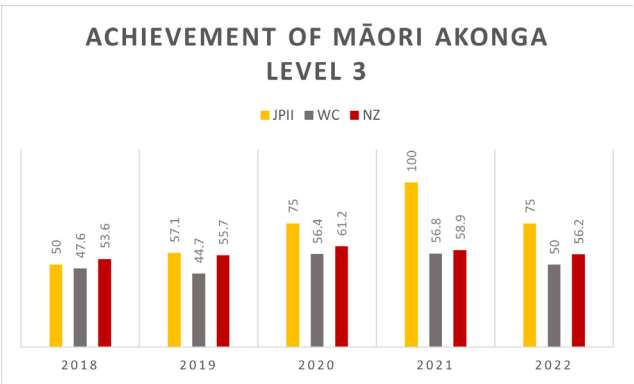
% of Māori students achieving NCEA Level 1



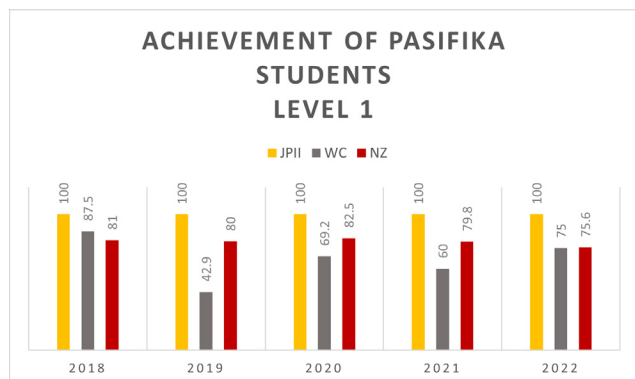
% of Māori students achieving NCEA Level 2



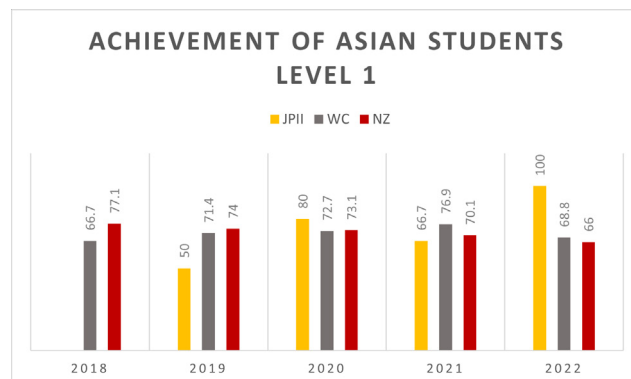
% of Māori students achieving NCEA Level 3



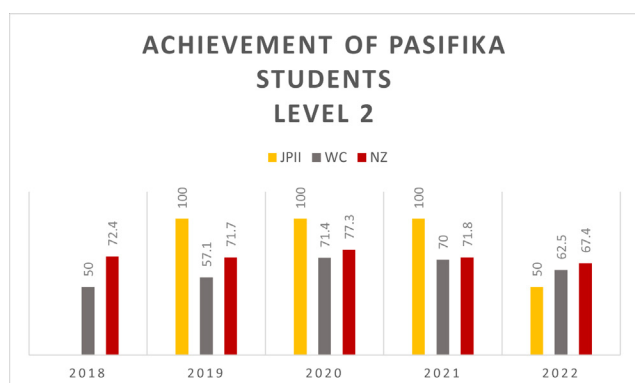
% of Pasifika students achieving NCEA Level 1



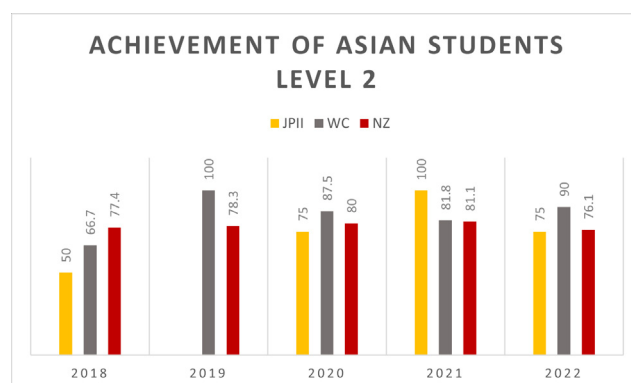
% of Asian students achieving NCEA Level 1



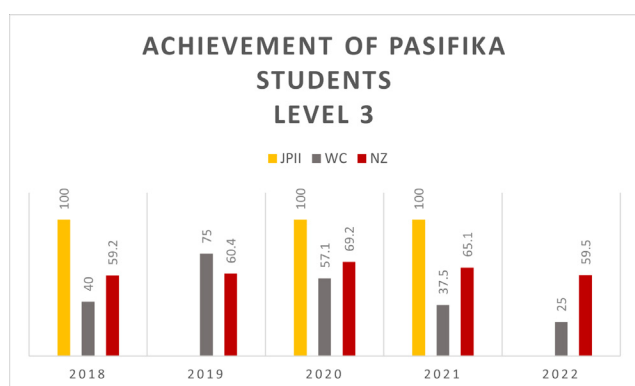
% of Pasifika students achieving NCEA Level 2



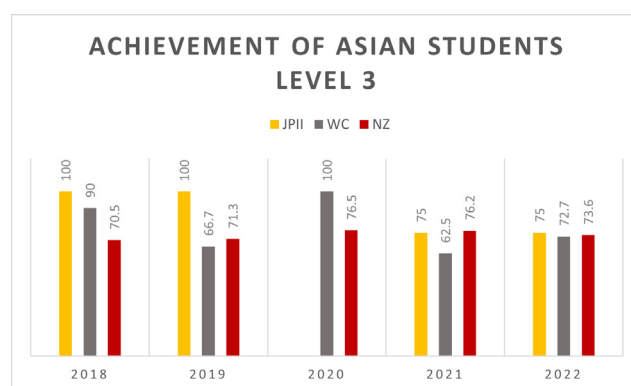
% of Asian students achieving NCEA Level 1



% of Pasifika students achieving NCEA Level 3



% of Asian students achieving NCEA Level 1



Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2022, the school received total Kiwisport funding of \$4,357.24 (excluding GST).

The funding was spent on the cost of a Sports coordinator to organise all sporting events for the students.

The number of students that participated in organized sports was 160.

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022. John Paul II High School.**

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> <li>➤ We adhere to our Health and Safety Policy.</li> <li>➤ Health and Safety committee meets regularly with staff members representing each learning area to identify and rectify hazards.</li> <li>➤ Health and Safety matters are reported to the BOT monthly in the principal's report.</li> <li>➤ We employ a commercial cleaning company to ensure workspaces are clean, hygienic, and well maintained.</li> <li>➤ We provide PPE gear and air purifiers to help mitigate COVID 19 in busy shared spaces.</li> <li>➤ We paid for staff who wished to receive the flu vaccination, to obtain it at work free of charge.</li> <li>➤ We are compliant with recommended working hours as recommended by PPTA.</li> <li>➤ We are developing a staff code of conduct to reflect the staff and school culture of inclusion, kindness, and collegiality we are building.</li> <li>➤ Staff can participate in a weekly free boot camp to improve their mental and physical wellbeing.</li> <li>➤ We maintain our school equipment e.g., school van, to a good standard to keep our staff safe.</li> <li>➤ We keep a hazard register in KAMAR and address any H&amp;S issues as they arise.</li> <li>➤ School caretaker undertakes annual professional development to ensure best practice is followed and up to date.</li> <li>➤ Auditing of chemical store and professional disposal of chemicals undertaken annually.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> <li>➤ We are compliant with school's Equal Opportunities Employment policy.</li> <li>➤ We have staffed strategically, employing Asian, Pacifica, European, NZ teachers and support staff that reflects our student body.</li> <li>➤ All staff members can apply for positions as they come up e.g., within school Kāhui Ako roles or pastoral care roles.</li> <li>➤ When interviewing for staff, we have a diverse panel including gender and ethnicity and age (where appropriate) to ensure we avoid unconscious bias.</li> </ul>

	<ul style="list-style-type: none"> <li>➤ There is a clear complaints process for staff members to follow if they are unhappy with a decision or feel they have been discriminated against.</li> <li>➤ We have appointed a Cultural Navigator Māori, and Māori and Pasifika deans to support our students and whānau.</li> <li>➤ 50% of our Learning Area Leaders are male and 50% female. We have one male and one female deputy principal.</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> <li>➤ When interviewing for staff, we have a diverse panel including gender and ethnicity and age (where appropriate) to ensure we avoid unconscious bias.</li> <li>➤ We are always committed to employing the best person for the job and look broadly what a candidate brings to the role e.g., cultural capability along with their teaching or support skillset.</li> <li>➤ All jobs are advertised with clear job descriptions, and all candidates are interviewed with the same questions.</li> <li>➤ Robust checking of references is standard for all positions to ensure we are appointing the best candidate for the role.</li> </ul>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Māori,</li> <li>– The employment requirements of Māori, and</li> <li>– Greater involvement of Māori in the Education service?</li> </ul>	<ul style="list-style-type: none"> <li>➤ Appointed Kaiako Māori &amp; Cultural Navigator Teacher to work with all staff and students to upskill in Te Reo and Tikanga Māori.</li> <li>➤ We have adopted a new goal (4) in the Strategic Plan specific to Equity, Inclusion and Partnership with the intention to ensure JPIIHS is a culturally capable organisation that prioritises Te Tiriti o Waitangi partnership and builds authentic relationships through connection, understanding and trust, valuing culture, language, and identity.</li> <li>➤ We are developing a relationship with Ngati Waewae and Arahura Marae to foster the links between iwi and school, including full staff PLD.</li> <li>➤ Weekly lessons in Te Reo Māori and examining issues Māori in the education system.</li> <li>➤ We are developing professional learning groups to investigate Teaching and Leading to the North East (Relationship based teaching in practice) and refreshing our PB4L approach to best serve our students.</li> </ul>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> <li>➤ Leadership opportunities e.g. pastoral and curriculum leadership (literacy, cultural navigator, wellbeing navigator, within school</li> </ul>

	<p>Kahui Ako appointment, gifted and talented navigator).</p> <ul style="list-style-type: none"> <li>➤ Regular PLD for all staff around cultural capability to meet the needs of our diverse student body.</li> <li>➤ Regular meetings and PLD to grow staff capability in teaching and learning, diversity, school culture.</li> <li>➤ We have started to develop a staff code of conduct and analysed what we want to our staff culture to be in order to enhance all staff members to feel valued and that they can contribute to our school and students.</li> <li>➤ Work with our special Catholic character to enhance our sense of belonging to our school, including the sacramental programme where staff members were confirmed into the Catholic Church.</li> <li>➤ Have offered EAP counselling services where employees have been struggling with issues that may impact their work, including subsidising further sessions of counselling as requested.</li> </ul>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> <li>➤ 50 % Middle Leaders are male and 50% our middle leaders are female.</li> <li>➤ Our Deputy Principals are 1 male and 1 female.</li> <li>➤ We have a female Principal.</li> <li>➤ Recognised flexibility for female staff members to drop children off at day care of school.</li> <li>➤ We meet all our contractual requirements e.g., parental leave, domestic violence leave.</li> <li>➤ We have equal opportunities for Professional Learning Development, career advancement and positions of responsibility.</li> <li>➤ We have more difficulty recruiting male teachers as there are fewer choosing teaching as a career so women are well-represented at JPIL. (7 male teaching staff, 14 female teaching staff).</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> <li>➤ We have Strong Health and Safety procedures to ensure staff or persons with disability issues can be appropriately and safely accommodated.</li> <li>➤ We have raised the issue of accessibility with the Proprietor e.g., Marist block is not accessible for staff or students with mobility issues, with no success.</li> <li>➤ Staff with mobility issues are not timetabled in classes upstairs in the Marist block.</li> <li>➤ While we do not currently employ any persons with disabilities, we do have several staff members with mobility issues due to injury or joint failure. We work with them to ensure their</li> </ul>

	physical requirements are met and they are safe and comfortable at work.
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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:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Yes – school docs	
Has this policy or programme been made available to staff?	Yes online through school docs	
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?	Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Reporting to the BOT annually through ERO requirements	
Does your EEO programme/policy set priorities and objectives?	Yes	

# Analysis of Variance Reporting 2022



<b>School Name:</b>	<b>St Patrick's School - Greymouth</b>	<b>School Number:</b>	<b>3538</b>
<b>Strategic Aim:</b>	<p><b>Values</b> Faith, Good Works and Striving for Excellence</p> <p><b>Vision</b> By being inspired to live and share the Catholic faith through education, learners are encouraged to reach their full potential, embrace integrity, respect themselves and others, become lifelong learners and will be prepared to be fully integrated members of our community.</p> <p>Learn, Create, Share</p>		
<b>Annual Aim:</b>	<p><b>Goal 1.1</b> <b>FAITH &amp; SPIRITUALITY:</b> Nurture the faith and spirituality of our staff, students and community.</p>		
<b>Target:</b>	Nurture the faith and spirituality of our staff, students and community		
<b>Baseline Data:</b>	Catholic special character review, Director of Religious Studies observations of teachers, Review of health curriculum, Further incorporated Te Reo Maori during Religious Education lessons and activities, internal evaluation, Further developed school rituals, Continued with certification program for all teachers		

# Analysis of Variance Reporting

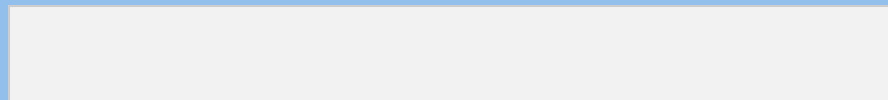


<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Catholic special character review</p>	<p>Completed successfully with positive outcomes</p>		<p>The following recommendations have been identified in conjunction with the faith-based leaders. Most of these have been acknowledged in the school's own processes of self-review and evaluation.</p> <p>Samples of mid-year and end-of-year written reports were shared with the reviewers. Only one class featured any comments relating to Religious Education or Catholic special character at mid-year. It is certainly the wish of the New Zealand Bishops that individual children's progress in Religious Education should equal the importance of literacy and numeracy within a Catholic school setting. Faith-based leaders should review their reporting to reflect the knowledge gained by ākonga twice a year.</p> <p>The Director of Religious Studies endeavours to observe</p>



			<p>some teachers of Religious Education and works with new teachers to Catholic schools on matters relating to Religious Education and the Catholic special character. School leaders should consider funding release time for the Director of Religious Studies to introduce more formal observations of teachers to give them feedback and feed forward about the effectiveness of their teaching.</p> <p>It is recommended that the school reviews its sexuality education programme to align with the NCRS (National Centre for Religious Studies) document, Wonderfully Made in God's Image – a revised Framing Document for Human Sexuality Education in Aotearoa Catholic schools, and companion to the Having Life to the Full course, and to consult whānau and the Proprietor about any newly revised programme.</p> <p>Teaching staff are endeavouring to use Te Reo Māorī where appropriate. During Religious</p>
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Director of Religious observations of teachers	Director of Religious Studies was released to complete observations and feedback was provided and incorporated into the professional growth cycles (PGC)		Education lesson observations, some teachers integrated small amounts of Te Reo Māori into their lessons and prayer times but it was not observed widely. More emphasis is required to ensure this becomes a regular feature in all classrooms.
Review of health curriculum	Term two - 2022 Document review evidence Delivery of the new program in 2022 Consultation documents		Faith-based leaders and proprietor's appointees should consider looking at the internal self-evaluation model recommended by the Catholic Education Office to ensure that the three dimensions, Encounter with Christ, Growth in Knowledge and Christian Witness are covered over a three-year cycle.
Further incorporated Te Reo Māori during Religious Education lessons and activities	Director of Religious Studies observation feedback and notes		Making use of the Religious Education advisers to assist the school with the Internal Evaluation Plan will develop a more streamlined approach.
Internal evaluation	Analysis of this years target completed by Director of Religious Studies and principal		Including recommendations from this report within that same plan will provide evidence that these are actioned over time.
Further developed school rituals	Flag, golden shovel, caught being good cards, staff wellbeing evening, room zero, class attendance at church Mass each term, Jubilate attended and choir formed		
Continued with certification program for all teachers			



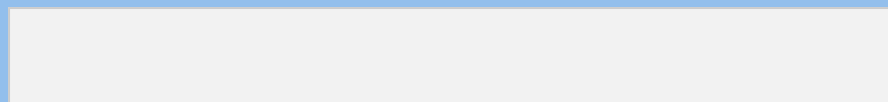
			<p>Formalise this aspect going forward Complete baseline for term one 2023 on new focus point</p> <p>Next step is to reintroduce House groups</p>
<b>Planning for next year:</b>			
Collaboration goal 1.2			

<b>Annual Aim:</b>	<b>Goal 2.1</b> <b>TEACHING &amp; LEARNING NELP objectives one, two, three and four:</b> Teaching and learning will be responsive to student needs and informed by clear, evidence based student achievement goals which will be monitored, reviewed and reported regularly.
<b>Target:</b>	Teaching and learning will be responsive to student needs and informed by clear, evidence based student achievement goals which will be monitored, reviewed and reported regularly.
<b>Baseline Data:</b>	School data, reading, writing, math, Phonological Screening Tool data- schoolwide, english language learners' data



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Professional Growth Cycle Weekly staff meetings Professional development as below Student reports and three way conferences Developing analysis skills with E-TAP (student management system) Kahui Ako data analysis Development of cross curricular multipurpose opportunities to support student outcomes within room zero</p> <p><b>Assessment for Learning</b> <i>Implement Learning Pit for all classes (targeted observations)</i> <i>Review 2021 student voice data and incorporate into new 2022 class treaty- all teachers, Principal and Deputy Principal attend</i> <i>Leading Adult Learning Course</i></p>	<p>All completed but hampered by Covid. Student gains were noted in English and maths throughout the school. Student wellbeing showed a positive shift via the New Zealand Council for Education Research (NZCER) survey.</p> <p>Completed as left</p>	<p>A core group within year eight showed limited progress with their literacy due to dyslexia despite targeted learning throughout the year</p> <p>Reading comprehension throughout the school is a little lower than other aspects. Our working hypothesis is that this is due to our high number of english language learners (ELL)</p> <p>Project extended until the end of 2023 due to Covid delays</p>	<p>Target for whole school 2023</p> <p>Continue with implementation plan</p>

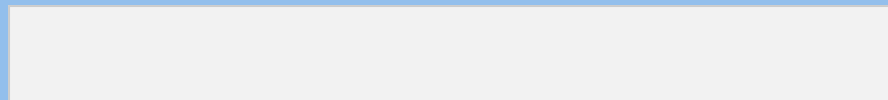
<p><b>Positive behavior for Learning</b>  <i>Positive behaviour for learning (PB4L) committee set up</i>  <i>Identify three to five rules</i>  <i>Identify area specific behaviour expectations</i>  <i>Students create posters based on the above</i>  <i>Student council formed</i>  <i>Student leaders identified and roles established</i>  <i>Playground reward/ consequence system reviewed and modernised in light of above</i> <ul style="list-style-type: none"> <li>- <i>Caught being good, Golden Shovel, playground consequence cards, Logging systems for positive and negative behaviour established</i></li> </ul> <i>House groups and points system revitalized in light of above</i></p>	<p>Completed and ongoing. Student Environment Tasks Tools (SETT) analysis showed definite gains on implementations</p>	<p>House groups were planned but not implemented due to Covid restrictions</p>	<p>Continue to develop core messaging. Reinstate house groups</p>
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<p><b>Structured Literacy</b>  <i>Complete across school  assessment baseline  Implement targeted structured  literacy teaching across St  Patrick's School.  Aim for all students to attend  competency by the end of year  three from</i></p>	<p>School has made great progress with this with strong gains noted via data particularly in the lower school</p>	<p>Implementation was hampered by delivery. Teachers tried to do too much. A review was completed by Resource Teaching Learning Behaviour (RTLb) and staff leading to our next steps</p>	<p>During term four all teachers met with Resource Teaching Learning Behaviour (RTLb) and identified individual needs relating to implementation for 2023. This will shape the support provided for them. The 2023 year four class will become the class which moves through the school as a focus to enhancing teacher structured literacy delivery as they have requisite skills in this match to their age. As they arrive each teacher will be supported with focussed implementation. A structured literacy leader has been identified to provide oversight on structured literacy</p>
<p><b>English Language Learners:</b>  <i>Bilingual Support worker</i></p>	<p>We had one term of support as we struggled to gain the appropriate worked</p>	<p>Limited gains due to difficult implementation</p>	
<p><b>Planning for next year:</b></p>			
<p>All programs above now have a project leader and will continue. English Language Learners (ELL) is an unknown due to funding constraints.</p>			

<b>Annual Aim:</b>	<b>Goal 2.4</b> <b>TRANSITION NELP objectives one and two:</b> All students will experience successful transition into St Patrick's School and then between each year level at St Patrick's School, and on to high school.
<b>Target:</b>	All students will experience successful transition into St Patrick's School and then between each year level at St Patrick's School, and on to high school
<b>Baseline Data:</b>	Student induction completed, New Zealand Council Education Research (NZCER) Wellbeing at school survey, student voice via student council, exit interview

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Develop room zero, place in transitions to school procedure for new entrants- meet and greet/ gathering place for new parents for example	This has been achieved to a degree	Covid limited opportunities to mingle during the majority of 2022. Room zero has not been refitted as yet so is not fully functional	Plan to develop room zero in place. Covid rules relaxing so connection opportunities should improve
Student induction procedure developed	This process has been reviewed and is running well each Thursday for new entrants. With the influx of new entrants due to Covid in 2022 the system was well tested	Variance was observed for two year eight boys who joined us during the year. Despite a gentle induction both have failed to meet expected behaviour standards at St Patrick's School. Both students had extreme behaviours and a history of non compliance prior to joining our school.	New entrants – no further actions  Older students wanting to join our school will require greater discussion with the priests prior to admission



Within school transition procedure developed	Completed- Green class boxes in place, individual education plan (IEP) term four review and hand over now in place, New class visit in term four completed		No further action
Transition to high school procedure developed along with student profiles	High school visits and profiles in place. Additional visits for students who need it. Well partnered by the Learning Support Coordinator (LSC). Technology, science, Tuakana Teina all assist with the transitions		No further action
Career profile			
<b>Planning for next year:</b>			
Discuss approach for transitioning older students with priests moving forward.			

<b>Annual Aim:</b>	<p><b>Goal 3.1</b>  <b>CURRICULUM NELP objectives three:</b>  Design and implement a three year cyclical programme to progressively evaluate and enhance curriculum subjects to provide students with excellent educational opportunities.</p>
<b>Target:</b>	Design and implement a three year cyclical programme to progressively evaluate and enhance curriculum subjects to provide students with excellent educational opportunities.
<b>Baseline Data:</b>	<p>Analysis of current provision:</p> <ul style="list-style-type: none"> <li>English</li> <li>Mathematics and statistics</li> <li>Science</li> <li>The Arts</li> <li>Learning Languages</li> <li>Technology</li> <li>Social Science</li> <li>Health and Physical Education</li> <li>Special Character</li> </ul>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Use action learning cycle:  <a href="https://www.educationalleaders.govt.nz/Managing-your-school/Ongoing-school-self-review/The-review-process">https://www.educationalleaders.govt.nz/Managing-your-school/Ongoing-school-self-review/The-review-process</a></p> <p>Overall teacher judgements (OTJ) data from subjects  Teacher feedback  SCHOOL SHOW</p> <p>(External review completed term four 2021)</p> <p>“The aim of curriculum review and redevelopment is to enhance student learning, engagement, experience and outcomes.”</p>	<p>A three year cycle of review was developed and shared with the Board of Trustees</p> <p>Reviews for 2022 were completed as planned</p>		<p>Continue as per plan</p>
<b>Planning for next year:</b>			
<p>Continue as per plan</p>			



Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,538.43 (excluding GST).

The funding was spent on a hire of swimming pool, transport to swimming pool, Korfball, Top Teams and specialised sports equipment.

The number of students that participated in organised sport was 174

**St Patrick's School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations St Patrick's School takes a number of steps, including:</p> <ul style="list-style-type: none"> <li>• Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.</li> <li>• Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.</li> <li>• Providing appropriate personal protective equipment (PPE) when necessary.</li> <li>• Maintaining equipment and machinery to ensure they are safe to use.</li> <li>• Ensuring that the workplace is clean and well-maintained.</li> <li>• Encouraging employees to report any hazards or safety concerns they encounter.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> <li>• St Patrick's School's EEO program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</li> <li>• Through School Docs we have an EEO policy that emphasizes St Patrick's School's commitment to fairness and equal opportunities.</li> <li>• The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</li> <li>• 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.</li> <li>• All employees have equal opportunities for advancement.</li> </ul>
How do you practice impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. This includes fair and unbiased recruitment and selection processes that are free from gender-based discriminations. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</li> <li>• Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives. These are mostly either members of senior management, the board and proprietors representatives from the board.</li> <li>• 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</li> </ul>

	<p>helps to ensure that the selection process can be reviewed and audited if necessary.</p> <ul style="list-style-type: none"> <li>• Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</li> </ul>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul>	<ul style="list-style-type: none"> <li>• We recognize the importance of the Treaty of Waitangi. Understanding the principles of partnership, protection, and participation, and consider how they can be applied in the employment context.</li> <li>• We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are somewhat isolated. This makes it challenging for the diversity in our workforce to reflect our student population.</li> <li>• We complete a Taha Māori review to understand the aims and aspirations of our Māori community, and to identify their employment and education needs. This is generally done with face to face hui, one family at a time.</li> <li>• We develop policies and programs 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.</li> <li>• Offer equal opportunities for career development and advancement.</li> </ul>
<p>How have you enhanced the abilities of individual employees?</p>	<ul style="list-style-type: none"> <li>• We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops and courses.</li> <li>• We provide mentoring and coaching to staff, especially new staff, to help them develop their skills and knowledge. This is completed by pairing them with experienced staff members.</li> <li>• We provide regular feedback and recognition to staff for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</li> <li>• We encourage collaboration and teamwork among staff to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</li> <li>• We provide opportunities for staff 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.</li> <li>• We foster a positive work environment that supports staff well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</li> <li>• We provide staff with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</li> </ul>

How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> <li>• We recognise the importance of work-life balance for women.</li> <li>• We have flexible work arrangements, such as part-time work or job sharing (where we can, but this is limited) to accommodate the needs of parents with caregiving responsibilities (both male and female).</li> <li>• We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women, however this applies to men with caregiving responsibilities.</li> <li>• We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</li> <li>• We promote work-life balance by encouraging employees to prioritize self-care and mental health.</li> <li>• We are a team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling.</li> <li>• We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</li> <li>• Offer equal opportunities for career development and advancement.</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> <li>• We currently have no persons employed with disabilities, however we would ensure that the workplace and facilities are accessible to persons with disabilities.</li> <li>• Provide disability awareness and sensitivity training to all staff</li> <li>• Recognise that individuals with disabilities may require reasonable accommodations to perform their job tasks effectively</li> <li>• Offer equal opportunities for career development and advancement.</li> </ul>

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?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF THE GREYMOUTH CATHOLIC SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of the Greymouth Catholic Schools (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 38, 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 the 31 of 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, Analysis of Variance, Kiwisport Report and the Statements 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* 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