

GREYMOUTH CATHOLIC SCHOOLS' BOARD OF TRUSTEES



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	304	3538
Principal:	Renée Hutchinson	Kim Hines (Acting)
School Address:	John Paul II High School 10 Alexander Street Greymouth, 7805	St Patrick's School (Greymouth) 17 Puketahi Street Greymouth, 7805
School Postal Address:	John Paul II High School PO Box 60 Greymouth, 7805	St Patrick's School (Greymouth) 17 Puketahi Street Greymouth, 7805
School Phone:	03 768 4166	03 768 7830

Accountant / Service Provider:

GREYMOUTH CATHOLIC SCHOOLS' BOARD OF TRUSTEES

Annual Financial Statements - For the year ended 31 December 2024

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Greymouth Catholic Schools' Board of Trustees

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Blair Shrimpton

Full Name of Presiding Member

Signed by:
Blair Shrimpton

Signature of Presiding Member

5 June 2025

Date:

Renee Hutchinson

Full Name of Principal John Paul II High School

Signed by:
Renee Hutchinson

Signature of Principal

5 June 2025

Date:

Kim Hines

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

Signed by:
Kim Hines

Signature of Principal

5 June 2025

Date:

Greymouth Catholic Schools' Board of Trustees

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Blair Shrimpton	Parent Representative Presiding Member	Elected	Feb 2024 Sep 2025
Ian Johnson	Principal - St Patrick's	ex Officio	On Leave
Kim Hines	Acting 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	Oct 2024
Miles Roper	Proprietors Representative	Bishop Appointed	
Angela Sweetman	Proprietors Representative	Bishop Appointed	
Alan Berry	Presiding Member Parent Representative	Elected	Feb 2024 Sep 2025
Marjan Sprock	Parent Representative	Elected	Sep 2025
Maria Lockington	Parent Representative	Elected	Sep 2025
Kathryn Ruddle	Parent Representative	Elected	Sep 2025
Abby Murphy	Parent Representative	Elected	Sep 2025
Celia Costelloe	Staff Representative - John Paul II	Elected	Sep 2025
Lisa Shanahan	Staff Representative - St Patrick's	Elected	Sep 2024
Ciaran Thow	Student Representative - John Paul II	Elected	Sep 2024
Katie Boddy	Student Representative - John Paul II	Elected	Sep 2025
In Attendance Tanya Whitmore	Board Secretary		

Greymouth Catholic Schools' Board of Trustees

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,733,935	4,737,996	4,758,889
Locally Raised Funds	3	192,756	195,600	242,680
Use of Proprietor's Land and Buildings		315,000	240,000	240,000
Interest		47,575	11,500	37,139
Total Revenue		5,289,266	5,185,096	5,278,708
Expenses				
Locally Raised Funds	3	116,728	126,956	135,897
Learning Resources	4	3,931,228	4,278,421	3,955,921
Administration	5	510,686	492,163	470,738
Interest		5,522	2,710	5,165
Property	6	699,944	530,074	590,739
Loss on Disposal of Property, Plant and Equipment		2,319	-	123
Total Expense		5,266,427	5,430,324	5,158,583
Net Surplus/(Deficit) for the year		22,839	(245,228)	120,125
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		22,839	(245,228)	120,125

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,009,747	1,009,747	814,503
Total comprehensive revenue and expense for the year		22,839	(245,228)	120,125
Contribution - Furniture and Equipment Grant		57,827	-	75,119
Equity at 31 December		1,090,413	764,519	1,009,747
Accumulated comprehensive revenue and expense		1,090,413	764,519	1,009,747
Equity at 31 December		1,090,413	764,519	1,009,747

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	1,029,588	418,845	800,513
Accounts Receivable	8	285,809	318,831	318,831
GST Receivable		37,489	28,184	28,184
Prepayments		27,375	22,508	22,508
Inventories	9	9,285	10,710	10,710
Investments	10	218,850	294,271	294,271
		<u>1,608,396</u>	<u>1,093,349</u>	<u>1,475,017</u>
Current Liabilities				
Accounts Payable	12	389,532	430,171	430,171
Revenue Received in Advance	13	36,616	31,253	31,253
Provision for Cyclical Maintenance	14	69,167	58,285	-
Finance Lease Liability	15	36,964	44,795	44,795
Funds held in Trust	16	7,545	12,732	12,732
		<u>539,824</u>	<u>577,236</u>	<u>518,951</u>
Working Capital Surplus		1,068,572	516,113	956,066
Non-current Assets				
Property, Plant and Equipment	11	351,427	365,235	378,795
		<u>351,427</u>	<u>365,235</u>	<u>378,795</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	293,474	75,887	284,172
Finance Lease Liability	15	36,112	40,942	40,942
		<u>329,586</u>	<u>116,829</u>	<u>325,114</u>
Net Assets		<u>1,090,413</u>	<u>764,519</u>	<u>1,009,747</u>
Equity		<u>1,090,413</u>	<u>764,519</u>	<u>1,009,747</u>

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,698,858	1,393,181	1,619,820
Locally Raised Funds		210,834	195,600	231,166
Goods and Services Tax (net)		(9,305)	-	(10,544)
Payments to Employees		(956,729)	(900,956)	(765,074)
Payments to Suppliers		(803,548)	(1,018,803)	(742,601)
Interest Paid		(5,522)	(2,710)	(5,165)
Interest Received		47,264	11,500	34,953
Net cash from/(to) Operating Activities		181,852	(322,188)	362,555
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(44,832)	(59,480)	(31,082)
Purchase of Investments		(14,610)	-	(33,872)
Proceeds from Sale of Investments		90,031	-	-
Net cash from/(to) Investing Activities		30,589	(59,480)	(64,954)
Cash flows from Financing Activities				
Furniture and Equipment Grant		57,827	-	75,119
Finance Lease Payments		(36,006)	-	(46,415)
Funds Administered on Behalf of Third Parties		(5,187)	-	5,293
Net cash from Financing Activities		16,634	-	33,997
Net increase/(decrease) in cash and cash equivalents		229,075	(381,668)	331,598
Cash and cash equivalents at the beginning of the year	7	800,513	800,513	468,915
Cash and cash equivalents at the end of the year	7	1,029,588	418,845	800,513

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

Greymouth Catholic Schools' Board of Trustees

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest 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 surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation: 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 Patrick's School (Greymouth)

Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
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 % Straight Line basis
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

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

Non cash generating assets

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

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

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

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

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

1.12. 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 surplus or deficit 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

1.18. 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.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,589,446	1,303,200	1,549,314
Teachers' Salaries Grants	3,007,560	3,354,701	3,161,819
Other government grants	136,929	80,095	47,756
	<u>4,733,935</u>	<u>4,737,996</u>	<u>4,758,889</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	51,779	39,150	73,326
Fees for Extra Curricular Activities	41,215	62,750	60,951
Trading	50,885	28,600	28,815
Fundraising and Community Grants	4,021	11,000	24,164
Other Revenue	44,856	50,600	55,424
Transport Revenue	-	3,500	-
	<u>192,756</u>	<u>195,600</u>	<u>242,680</u>
Expenses			
Extra Curricular Activities Costs	66,280	82,632	78,068
Trading	48,811	28,000	45,320
Fundraising & Community Grant Costs	1,637	16,224	12,509
Other Locally Raised Funds Expenditure	-	100	-
	<u>116,728</u>	<u>126,956</u>	<u>135,897</u>
<i>Surplus for the year Locally raised funds</i>	<u>76,028</u>	<u>68,644</u>	<u>106,783</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	150,002	166,750	139,252
Information and Communication Technology	88,177	82,800	77,981
Employee Benefits - Salaries	3,545,074	3,867,651	3,607,482
Other Learning Resources	4,071	11,785	3,364
Staff Development	40,798	39,875	17,582
Depreciation	103,106	109,560	110,260
	<u>3,931,228</u>	<u>4,278,421</u>	<u>3,955,921</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	18,580	11,000	9,923
Board Fees and Expenses	31,324	35,550	44,078
Operating Leases	7,531	-	-
Other Administration Expenses	125,702	115,050	123,468
Employee Benefits - Salaries	306,150	298,120	274,190
Insurance	13,272	18,843	11,442
Service Providers, Contractors and Consultancy	8,127	13,600	7,637
	<u>510,686</u>	<u>492,163</u>	<u>470,738</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance Provision	75,844	-	59,889
Adjustment to the Provision	2,625	-	1,879
Heat, Light and Water	55,632	58,214	66,117
Rates	14,405	9,500	7,712
Repairs and Maintenance	56,043	32,300	54,496
Use of Land and Buildings	315,000	240,000	240,000
Other Property Expenses	92,466	110,060	85,692
Employee Benefits - Salaries	87,929	80,000	74,954
	699,944	530,074	590,739

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	1,029,588	418,845	800,513
Cash and Cash Equivalents for Statement of Cash Flows	1,029,588	418,845	800,513

Of the \$1,029,588 Cash and Cash Equivalents, \$5,212 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$1,029,588 Cash and Cash Equivalents, \$7,545 of Funds Held in Trust is held by the School, as disclosed in note 16.

Of the \$1,029,588 Cash and Cash Equivalents, \$31,404 of Other Revenue in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	12,926	15,871	15,871
Receivables from the Ministry of Education	10,332	23,063	23,063
Interest Receivable	3,605	3,294	3,294
Banking Staffing Underuse	-	9,886	9,886
Teacher Salaries Grant Receivable	258,946	266,717	266,717
	285,809	318,831	318,831
Receivables from Exchange Transactions	16,531	19,165	19,165
Receivables from Non-Exchange Transactions	269,278	299,666	299,666
	285,809	318,831	318,831

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	2,785	4,785	4,785
School Uniforms	6,500	5,925	5,925
	9,285	10,710	10,710

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	218,850	294,271	294,271
Total Investments	218,850	294,271	294,271

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	8,614	-	-	-	(307)	8,307
Furniture and Equipment	181,786	24,585	(1,212)	-	(30,338)	174,821
Information and Communication Technology	80,970	16,769	-	-	(23,946)	73,793
Motor Vehicles	13,913	-	-	-	(1,391)	12,522
Leased Assets	85,487	50,968	(17,743)	-	(45,825)	72,887
Library Resources	8,025	3,478	(1,107)	-	(1,299)	9,097
Balance at 31 December 2024	378,795	95,800	(20,062)	-	(103,106)	351,427

The net carrying value of equipment held under a finance lease is \$72,887 (2023: \$85,487)

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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	10,036	(1,729)	8,307	10,036	(1,422)	8,614
Furniture and Equipment	876,487	(701,666)	174,821	858,500	(676,714)	181,786
Information and Communication Technology	492,655	(418,862)	73,793	475,886	(394,916)	80,970
Motor Vehicles	41,928	(29,406)	12,522	41,928	(28,015)	13,913
Leased Assets	151,156	(78,269)	72,887	181,748	(96,261)	85,487
Library Resources	42,593	(33,496)	9,097	46,133	(38,108)	8,025
Balance at 31 December	1,614,855	(1,263,428)	351,427	1,614,231	(1,235,436)	378,795

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	49,499	65,861	65,861
Accruals	15,553	6,923	6,923
Employee Entitlements - Salaries	289,194	316,940	316,940
Employee Entitlements - Leave Accrual	35,286	40,447	40,447
	389,532	430,171	430,171
Payables for Exchange Transactions	389,532	430,171	430,171
	389,532	430,171	430,171

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	5,212	14,982	14,982
Other revenue in Advance	31,404	16,271	16,271
	36,616	31,253	31,253

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	284,172	284,172	222,404
Increase to the Provision During the Year	75,844	-	59,889
Other Adjustments	2,625	-	1,879
Use of the Provision During the Year	-	(150,000)	-
Provision at the End of the Year	362,641	134,172	284,172
Cyclical Maintenance - Current	69,167	58,285	-
Cyclical Maintenance - Non current	293,474	75,887	284,172
	362,641	134,172	284,172

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	42,252	47,593	47,593
Later than One Year	42,102	42,012	42,012
Future Finance Charges	(11,278)	(3,868)	(3,868)
	73,076	85,737	85,737
Represented by			
Finance lease liability - Current	36,964	44,795	44,795
Finance lease liability - Non current	36,112	40,942	40,942
	73,076	85,737	85,737

16. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	7,545	12,732	12,732
	7,545	12,732	12,732

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses 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 School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principals, Deputy and Assistant Principals, Directors of Religious Studies and Executive Officer.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,170	9,267
<i>Leadership Team</i>		
Remuneration	1,078,987	1,126,603
Full-time equivalent members	9.00	10.00
Total key management personnel remuneration	<u>1,083,157</u>	<u>1,135,870</u>

There are eleven members of the Greymouth Catholic Schools' Board of Trustees for John Paul II High School and St Patrick's School excluding the two Principals. The Board had held five full board meetings of the Board for 2024, one a term with two in term four. The Board also has a Finance committee for St Patrick's School has four board members (including the principal) and Property for St Patrick's School has seven board members (including the principal) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Board 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 - John Paul II High School

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Principal - St Patrick's School (Greymouth)

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	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	2024 FTE Number	2023 FTE Number
100 - 110	2.00	5.00
110 - 120	6.00	6.00
120 - 130	2.00	1.00
130 - 140	1.00	2.00
	<u>11.00</u>	<u>14.00</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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	\$ -	\$ 9,000
Number of People	-	1

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

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

21. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2024 Actual	2023 Actual
No later than One Year	\$ 6,363	-
Later than One Year	22,272	-
	<u>28,635</u>	<u>-</u>

The total lease payments incurred during the period were \$6,363 (2023: \$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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	1,029,588	418,845	800,513
Receivables	285,809	318,831	318,831
Investments - Term Deposits	218,850	294,271	294,271
Total Financial Assets Measured at amortised cost	<u>1,534,247</u>	<u>1,031,947</u>	<u>1,413,615</u>

Financial liabilities measured at amortised cost

Payables	389,532	430,171	430,171
Finance Leases	73,076	85,737	85,737
Total Financial Liabilities Measured at Amortised Cost	<u>462,608</u>	<u>515,908</u>	<u>515,908</u>

23. Events After Balance Date

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

24. Subsequent Event

In January 2025, following community consultation, the Board applied to the Ministry of Education to dissolve the Combined Board and establish separate Board's for John Paul II School and St Patrick's (Greymouth) Primary School. The application is currently with the Minister for approval and the timing of the dissolution and establishment of new boards is uncertain.

25. 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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,034,920	3,294,845	3,366,163
Locally Raised Funds	3	122,598	158,400	152,026
Use of Proprietor's Land and Buildings		225,500	176,000	176,000
Interest		34,680	2,000	27,914
Total Revenue		3,417,698	3,631,245	3,722,103
Expenses				
Locally Raised Funds	3	86,453	116,456	116,154
Learning Resources	4	2,468,755	3,032,050	2,745,836
Administration	5	334,414	328,750	306,846
Interest		3,230	100	3,915
Property	6	502,308	411,414	438,877
Loss on Disposal of Property, Plant and Equipment		2,118	-	82
Total Expense		3,397,278	3,888,770	3,611,710
Net Surplus/(Deficit) for the year		20,420	(257,525)	110,393
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		20,420	(257,525)	110,393

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		797,729	797,729	646,881
Total comprehensive revenue and expense for the year		20,420	(257,525)	110,393
Contribution - Furniture and Equipment Grant		30,663	-	40,455
Equity at 31 December		848,812	540,204	797,729
Accumulated comprehensive revenue and expense		848,812	540,204	797,729
Equity at 31 December		848,812	540,204	797,729

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	992,445	345,340	785,865
Accounts Receivable	8	184,084	218,739	218,739
GST Receivable		27,226	17,776	17,776
Prepayments		16,157	12,873	12,873
Investments	9	14,610	133,215	133,215
		1,234,522	727,943	1,168,468
Current Liabilities				
Accounts Payable	11	250,502	301,870	301,870
Revenue Received in Advance	12	29,751	27,320	27,320
Provision for Cyclical Maintenance	13	66,868	56,339	-
Finance Lease Liability	14	27,462	27,407	27,407
Funds held in Trust	15	7,721	12,909	12,909
		382,304	425,845	369,506
Working Capital Surplus		852,218	302,098	798,962
Non-current Assets				
Property, Plant and Equipment	10	236,452	285,857	252,857
		236,452	285,857	252,857
Non-current Liabilities				
Provision for Cyclical Maintenance	13	226,622	25,076	231,415
Finance Lease Liability	14	13,236	22,675	22,675
		239,858	47,751	254,090
Net Assets		848,812	540,204	797,729
Equity		848,812	540,204	797,729

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,008,719	793,345	1,093,038
Locally Raised Funds		131,632	158,400	158,079
Goods and Services Tax (net)		(9,450)	-	(6,017)
Payments to Employees		(504,614)	(498,150)	(432,352)
Payments to Suppliers		(542,257)	(821,120)	(516,936)
Interest Paid		(3,230)	-	(3,915)
Interest Received		35,640	2,000	27,252
Net cash from/(to) Operating Activities		116,440	(365,525)	319,149
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(29,151)	(75,000)	(14,572)
Purchase of Investments		(14,610)	-	(5,752)
Proceeds from Sale of Investments		133,215	-	-
Net cash from/(to) Investing Activities		89,454	(75,000)	(20,324)
Cash flows from Financing Activities				
Furniture and Equipment Grant		30,663	-	40,455
Finance Lease Payments		(24,789)	-	(25,042)
Funds Administered on Behalf of Third Parties		(5,188)	-	5,470
Net cash from Financing Activities		686	-	20,883
Net increase/decrease in cash and cash equivalents		206,580	(440,525)	319,708
Cash and cash equivalents at the beginning of the year	7	785,865	785,865	466,157
Cash and cash equivalents at the end of the year	7	992,445	345,340	785,865

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	996,784	768,250	1,033,645
Teachers' Salaries Grants	1,994,562	2,501,500	2,308,618
Other government grants	43,574	25,095	23,900
	<u>3,034,920</u>	<u>3,294,845</u>	<u>3,366,163</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	27,839	29,950	22,420
Fees for Extra Curricular Activities	39,134	62,750	58,946
Trading	33,326	26,600	19,223
Fundraising and Community Grants	-	8,000	20,623
Other Revenue	22,299	27,600	30,814
Transport Revenue	-	3,500	-
	<u>122,598</u>	<u>158,400</u>	<u>152,026</u>
Expenses			
Extra Curricular Activities Costs	61,632	81,132	76,719
Trading	24,821	25,500	31,828
Fundraising & Community Grant Costs	-	9,724	7,607
Other Locally Raised Funds Expenditure	-	100	-
	<u>86,453</u>	<u>116,456</u>	<u>116,154</u>
<i>Surplus for the year Locally raised funds</i>	<u>36,145</u>	<u>41,944</u>	<u>35,872</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	87,897	127,600	75,616
Information and Communication Technology	62,175	53,500	51,624
Employee Benefits - Salaries	2,226,820	2,751,450	2,541,960
Other Learning Resources	2,266	10,000	2,697
Staff Development	23,951	26,500	10,240
Depreciation	65,646	63,000	63,699
	<u>2,468,755</u>	<u>3,032,050</u>	<u>2,745,836</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,571	7,000	5,954
Board Fees and Expenses	15,459	16,000	29,094
Other Administration Expenses	95,974	89,550	79,252
Employee Benefits - Salaries	194,726	190,200	176,530
Insurance	9,557	15,000	8,379
Service Providers, Contractors and Consultancy	8,127	11,000	7,637
	<u>334,414</u>	<u>328,750</u>	<u>306,846</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance Provision	62,075	-	46,773
Heat, Light and Water	39,677	46,114	49,117
Rates	6,053	4,000	2,220
Repairs and Maintenance	24,971	26,300	34,587
Use of Land and Buildings	225,500	176,000	176,000
Other Property Expenses	86,967	101,000	78,548
Employee Benefits - Salaries	57,065	58,000	51,632
	502,308	411,414	438,877

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	992,445	345,340	785,865
Cash and Cash Equivalents for Statement of Cash Flows	992,445	345,340	785,865

Of the \$992,445 Cash and Cash Equivalents, \$5,212 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$992,445 Cash and Cash Equivalents, \$24,539 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$992,445 Cash and Cash Equivalents, \$7,721 of Funds Held in Trust is held by the School, as disclosed in note 15.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	25	791	791
Receivables from the Ministry of Education	6,060	14,636	14,636
Interest Receivable	161	1,121	1,121
Teacher Salaries Grant Receivable	177,838	202,191	202,191
	184,084	218,739	218,739
Receivables from Exchange Transactions	186	1,912	1,912
Receivables from Non-Exchange Transactions	183,898	216,827	216,827
	184,084	218,739	218,739

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	14,610	133,215	133,215
Total Investments	14,610	133,215	133,215

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	8,614	-	-	-	(307)	8,307
Furniture and Equipment	124,081	16,348	(1,212)	-	(18,887)	120,330
Information and Communication Technology	49,666	9,593	-	-	(13,068)	46,191
Motor Vehicles	13,913	-	-	-	(1,391)	12,522
Leased Assets	49,692	22,208	-	-	(30,844)	41,056
Library Resources	6,891	3,210	(906)	-	(1,149)	8,046
Balance at 31 December 2024	252,857	51,359	(2,118)	-	(65,646)	236,452

The net carrying value of equipment held under a finance lease is \$41,056 (2023: \$49,692)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	10,036	(1,729)	8,307	10,036	(1,422)	8,614
Furniture and Equipment	551,387	(431,057)	120,330	541,637	(417,556)	124,081
Information and Communication Technology	221,889	(175,698)	46,191	212,296	(162,630)	49,666
Motor Vehicles	41,928	(29,406)	12,522	41,928	(28,015)	13,913
Leased Assets	108,888	(67,832)	41,056	106,622	(56,930)	49,692
Library Resources	25,014	(16,968)	8,046	25,104	(18,213)	6,891
Balance at 31 December	959,142	(722,690)	236,452	937,623	(684,766)	252,857

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	43,510	54,811	54,811
Accruals	9,055	4,204	4,204
Employee Entitlements - Salaries	194,636	239,818	239,818
Employee Entitlements - Leave Accrual	3,301	3,037	3,037
	<u>250,502</u>	<u>301,870</u>	<u>301,870</u>
Payables for Exchange Transactions	250,502	301,870	301,870
	<u>250,502</u>	<u>301,870</u>	<u>301,870</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,212	11,049	11,049
Other revenue in Advance	24,539	16,271	16,271
	<u>29,751</u>	<u>27,320</u>	<u>27,320</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	231,415	231,415	184,642
Increase to the Provision During the Year	62,075	-	46,773
Use of the Provision During the Year	-	(150,000)	-
Provision at the End of the Year	<u>293,490</u>	<u>81,415</u>	<u>231,415</u>
Cyclical Maintenance - Current	66,868	56,339	-
Cyclical Maintenance - Non current	226,622	25,076	231,415
	<u>293,490</u>	<u>81,415</u>	<u>231,415</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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	29,476	29,514	29,514
Later than One Year	14,321	23,426	23,426
Future Finance Charges	(3,099)	(2,858)	(2,858)
	<u>40,698</u>	<u>50,082</u>	<u>50,082</u>
Represented by			
Finance lease liability - Current	27,462	27,407	27,407
Finance lease liability - Non current	13,236	22,675	22,675
	<u>40,698</u>	<u>50,082</u>	<u>50,082</u>

15. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	7,721	12,909	12,909
	<u>7,721</u>	<u>12,909</u>	<u>12,909</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 School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Director of Religious Studies, Deputy and Assistant Principals.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,085	4,647
<i>Leadership Team</i>		
Remuneration	423,036	517,462
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	425,121	522,109

There are eleven members of the Greymouth Catholic Schools' Board of Trustees for John Paul II High School and St Patrick's School excluding the two Principals. The Board had held five full board meetings of the Board for 2024, one a term with two in term four. The Board also has a Finance committee for St Patrick's School has four board members (including the principal) and Property for St Patrick's School has seven board members (including the principal) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Board 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	4.00
110 - 120	6.00	5.00
120 - 130	2.00	1.00
130 - 140	1.00	2.00
	10.00	12.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	-	2023 Actual
Total	\$		\$ 9,000.00
Number of People		-	1

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

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

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	992,445	345,340	785,865
Receivables	184,084	218,739	218,739
Investments - Term Deposits	14,610	133,215	133,215
Total Financial Assets Measured at amortised cost	<u>1,191,139</u>	<u>697,294</u>	<u>1,137,819</u>

Financial liabilities measured at amortised cost

Payables	250,502	301,870	301,870
Finance Leases	40,698	50,082	50,082
Total Financial Liabilities Measured at Amortised Cost	<u>291,200</u>	<u>351,952</u>	<u>351,952</u>

22. Events After Balance Date

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

23. Subsequent Event

In January 2025, following community consultation, the Board applied to the Ministry of Education to dissolve the Combined Board and establish separate Board's for John Paul II School and St Patrick's (Greymouth) Primary School. The application is currently with the Minister for approval and the timing of the dissolution and establishment of new boards is uncertain.

24. 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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Revenue				
Government Grants	2	1,699,015	1,443,151	1,392,726
Locally Raised Funds	3	70,158	37,200	90,654
Use of Proprietor's Land and Buildings		89,500	64,000	64,000
Interest		12,895	9,500	9,225
Total Revenue		1,871,568	1,553,851	1,556,605
Expenses				
Locally Raised Funds	3	30,275	10,500	19,743
Learning Resources	4	1,462,473	1,246,371	1,210,085
Administration	5	176,272	163,413	163,892
Interest		2,292	2,610	1,250
Property	6	197,636	118,660	151,862
Loss on Disposal of Property, Plant and Equipment		201	-	41
Total Expense		1,869,149	1,541,554	1,546,873
Net Surplus for the year		2,419	12,297	9,732
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		2,419	12,297	9,732

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		212,018	212,018	167,622
Total comprehensive revenue and expense for the year		2,419	12,297	9,732
Contribution - Furniture and Equipment Grant		27,164	-	34,664
Equity at 31 December		241,601	224,315	212,018
Accumulated comprehensive revenue and expense		241,601	224,315	212,018
Equity at 31 December		241,601	224,315	212,018

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	37,143	73,505	14,648
Accounts Receivable	8	101,725	100,092	100,092
GST Receivable		10,263	10,408	10,408
Prepayments		11,218	9,635	9,635
Inventories	9	9,285	10,710	10,710
Investments	10	204,240	161,056	161,056
		<u>373,874</u>	<u>365,406</u>	<u>306,549</u>
Current Liabilities				
Accounts Payable	12	139,030	128,301	128,301
Revenue Received in Advance	13	6,865	3,933	3,933
Provision for Cyclical Maintenance	14	2,299	1,946	-
Finance Lease Liability	15	9,502	17,388	17,388
Funds held in Trust	16	(176)	(177)	(177)
		<u>157,520</u>	<u>151,391</u>	<u>149,445</u>
Working Capital Surplus		216,354	214,015	157,104
Non-current Assets				
Property, Plant and Equipment	11	114,975	79,378	125,938
		<u>114,975</u>	<u>79,378</u>	<u>125,938</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	66,852	50,811	52,757
Finance Lease Liability	15	22,876	18,267	18,267
		<u>89,728</u>	<u>69,078</u>	<u>71,024</u>
Net Assets		<u>241,601</u>	<u>224,315</u>	<u>212,018</u>
Equity		<u>241,601</u>	<u>224,315</u>	<u>212,018</u>

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		690,139	599,836	526,782
Locally Raised Funds		79,202	37,200	73,087
Goods and Services Tax (net)		145	-	(4,527)
Payments to Employees		(452,115)	(402,806)	(332,722)
Payments to Suppliers		(261,291)	(190,023)	(225,665)
Interest Paid		(2,292)	(2,610)	(1,250)
Interest Received		11,624	9,500	7,701
Net cash from Operating Activities		65,412	51,097	43,406
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(15,681)	7,760	(16,510)
Purchase of Investments		(43,184)	-	(28,120)
Net cash (to)/from Investing Activities		(58,865)	7,760	(44,630)
Cash flows from Financing Activities				
Furniture and Equipment Grant		27,164	-	34,664
Finance Lease Payments		(11,217)	-	(21,373)
Funds Administered on Behalf of Third Parties		1	-	(177)
Net cash from Financing Activities		15,948	-	13,114
Net increase in cash and cash equivalents		22,495	58,857	11,890
Cash and cash equivalents at the beginning of the year	7	14,648	14,648	2,758
Cash and cash equivalents at the end of the year	7	37,143	73,505	14,648

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	592,662	534,950	515,669
Teachers' Salaries Grants	1,012,998	853,201	853,201
Other government grants	93,355	55,000	23,856
	<u>1,699,015</u>	<u>1,443,151</u>	<u>1,392,726</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	23,940	9,200	50,906
Fees for Extra Curricular Activities	2,081	-	2,005
Trading	17,559	2,000	9,592
Fundraising and Community Grants	4,021	3,000	3,541
Other Revenue	22,557	23,000	24,610
	<u>70,158</u>	<u>37,200</u>	<u>90,654</u>
Expenses			
Extra Curricular Activities Costs	4,648	1,500	1,349
Trading	23,990	2,500	13,492
Fundraising & Community Grant Costs	1,637	6,500	4,902
	<u>30,275</u>	<u>10,500</u>	<u>19,743</u>
<i>Surplus for the year Locally raised funds</i>	<u>39,883</u>	<u>26,700</u>	<u>70,911</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	62,105	39,150	63,636
Information and Communication Technology	26,002	29,300	26,357
Employee Benefits - Salaries	1,318,254	1,116,201	1,065,522
Other Learning Resources	1,805	1,785	667
Staff Development	16,847	13,375	7,342
Depreciation	37,460	46,560	46,561
	<u>1,462,473</u>	<u>1,246,371</u>	<u>1,210,085</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,009	4,000	3,969
Board Fees and Expenses	15,865	19,550	14,984
Operating Leases	7,531	-	-
Other Administration Expenses	29,728	25,500	44,216
Employee Benefits - Salaries	111,424	107,920	97,660
Insurance	3,715	3,843	3,063
Service Providers, Contractors and Consultancy	-	2,600	-
	<u>176,272</u>	<u>163,413</u>	<u>163,892</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance Provision	13,769	-	14,995
Adjustment to the Provision	2,625	-	-
Heat, Light and Water	15,955	12,100	17,000
Rates	8,352	5,500	5,492
Repairs and Maintenance	31,072	6,000	19,909
Use of Land and Buildings	89,500	64,000	64,000
Other Property Expenses	5,499	9,060	7,144
Employee Benefits - Salaries	30,864	22,000	23,322
	197,636	118,660	151,862

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	37,143	73,505	14,648
Cash and cash Equivalents for Statement of Cash Flows	37,143	73,505	14,648

Of the \$37,143 Cash and Cash Equivalents, \$6,865 of Other Revenue in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	12,901	15,080	15,080
Receivables from the Ministry of Education	4,272	8,427	8,427
Interest Receivable	3,444	2,173	2,173
Banking Staffing Underuse	-	9,886	9,886
Teacher Salaries Grant Receivable	81,108	64,526	64,526
	101,725	100,092	100,092
Receivables from Exchange Transactions	16,345	17,253	17,253
Receivables from Non-Exchange Transactions	85,380	82,839	82,839
	101,725	100,092	100,092

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	2,785	4,785	4,785
School Uniforms	6,500	5,925	5,925
	9,285	10,710	10,710

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	204,240	161,056	161,056
Total Investments	204,240	161,056	161,056

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Furniture and Equipment	57,705	8,237	-	-	(11,451)	54,491
Information and Communication Technology	31,304	7,176	-	-	(10,878)	27,602
Leased Assets	35,795	28,760	(17,743)	-	(14,981)	31,831
Library Resources	1,134	268	(201)	-	(150)	1,051
Balance at 31 December 2024	125,938	44,441	(17,944)	-	(37,460)	114,975

The net carrying value of equipment held under a finance lease is \$31,831 (2023: \$35,795)

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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Furniture and Equipment	325,100	(270,609)	54,491	316,863	(259,158)	57,705
Information and Communication Technology	270,766	(243,164)	27,602	263,590	(232,286)	31,304
Leased Assets	42,268	(10,437)	31,831	75,126	(39,331)	35,795
Library Resources	17,579	(16,528)	1,051	21,029	(19,895)	1,134
Balance at 31 December	655,713	(540,738)	114,975	676,608	(550,670)	125,938

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	5,989	11,050	11,050
Accruals	6,498	2,719	2,719
Employee Entitlements - Salaries	94,558	77,122	77,122
Employee Entitlements - Leave Accrual	31,985	37,410	37,410
	139,030	128,301	128,301
Payables for Exchange Transactions	139,030	128,301	128,301
	139,030	128,301	128,301

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	3,933	3,933
Other Revenue in Advance	6,865	-	-
	6,865	3,933	3,933

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	52,757	52,757	37,762
Increase to the Provision During the Year	13,769	-	13,116
Other Adjustments	2,625	-	1,879
Provision at the End of the Year	69,151	52,757	52,757
Cyclical Maintenance - Current	2,299	1,946	-
Cyclical Maintenance - Non current	66,852	50,811	52,757
	69,151	52,757	52,757

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 Proprietor 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	12,776	18,079	18,079
Later than One Year	27,781	18,586	18,586
Future Finance Charges	(8,179)	(1,010)	(1,010)
	32,378	35,655	35,655
Represented by			
Finance lease liability - Current	9,502	17,388	17,388
Finance lease liability - Non current	22,876	18,267	18,267
	32,378	35,655	35,655

16. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	(176)	(177)	(177)
	(176)	(177)	(177)

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses 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 School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Syndicate Leaders, Executive Officer and Director of Religious Studies.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,085	4,620
<i>Leadership Team</i>		
Remuneration	655,951	609,141
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>658,036</u>	<u>613,761</u>

There are Eleven members of the Greymouth Catholic Schools' Board of Trustees for John Paul II High School and St Patrick's School excluding the two Principals. The Board had held five full board meetings of the Board for 2024, one a term with two in term four. The Board also has a Finance committee for St Patrick's School has four board members (including the principal) and Property for St Patrick's School has seven board members (including the principal) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Board member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	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	2024 FTE Number	2023 FTE Number
100 - 110	1.00	1.00
110 - 120	-	1.00
120 -130	1.00	-
140 - 150	1.00	-
	<u>3.00</u>	<u>2.00</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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

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

21. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board has not entered into any contract agreements.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2024 Actual	2023 Actual
No later than One Year	\$ 6,363	\$ -
Later than One Year	22,272	-
	<u>28,635</u>	<u>-</u>

The total lease payments incurred during the period were \$6,363 (2023: \$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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	37,143	73,505	14,648
Receivables	101,725	100,092	100,092
Investments - Term Deposits	204,240	161,056	161,056
Total Financial Assets Measured at amortised cost	<u>343,108</u>	<u>334,653</u>	<u>275,796</u>

Financial liabilities measured at amortised cost

Payables	139,030	128,301	128,301
Finance Leases	32,378	35,655	35,655
Total Financial Liabilities Measured at Amortised Cost	<u>171,408</u>	<u>163,956</u>	<u>163,956</u>

23. Events After Balance Date

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

24. Subsequent Event

In January 2025, following community consultation, the Board applied to the Ministry of Education to dissolve the Combined Board and establish separate Board's for John Paul II School and St Patrick's (Greymouth) Primary School. The application is currently with the Minister for approval and the timing of the dissolution and establishment of new boards is uncertain.

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GREYMOUTH CATHOLIC SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Greymouth Catholic Schools (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 41, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 05 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information on pages 45 to 70, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

NCEA 2024

2024 : A Year of Change and Achievement

2024 was a year of significant change in secondary education at Level 1, with the introduction of the new curriculum presenting a range of challenges for both students and staff. These included adapting to new forms of assessment and ensuring all students were equipped with the necessary skills to meet the literacy and numeracy co-requisites—key requirements for achieving any NCEA qualifications.

Despite these changes, our students and staff rose to the occasion and delivered exceptional results. While many schools saw declines in achievement, our outcomes bucked the national trend, with a notable increase in attainment across all levels.

Key Academic Achievements

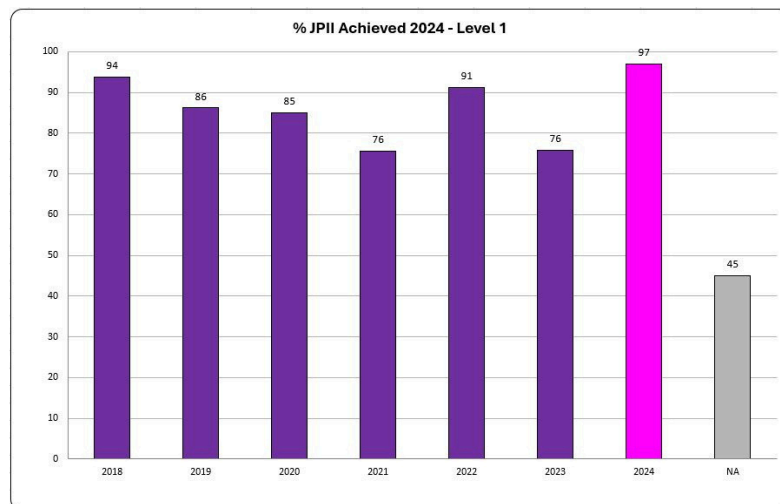
NCEA Level 1

97% of our Year 11 students achieved Level 1 – double the national average.

97% also met the new literacy and numeracy co-requisites at this level.

Endorsements

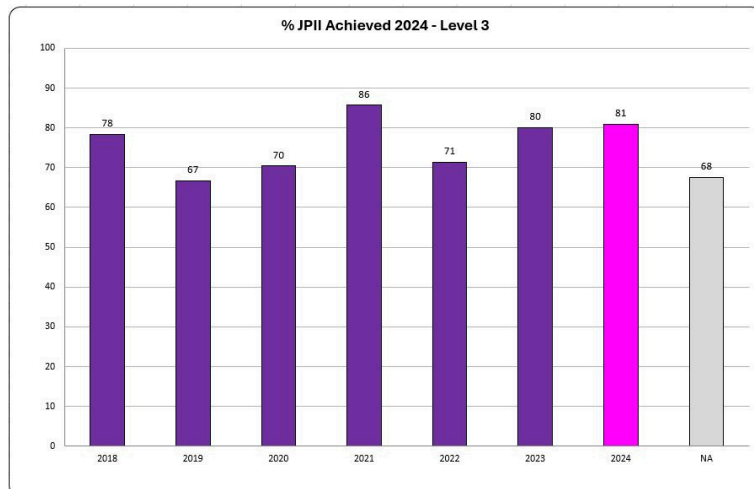
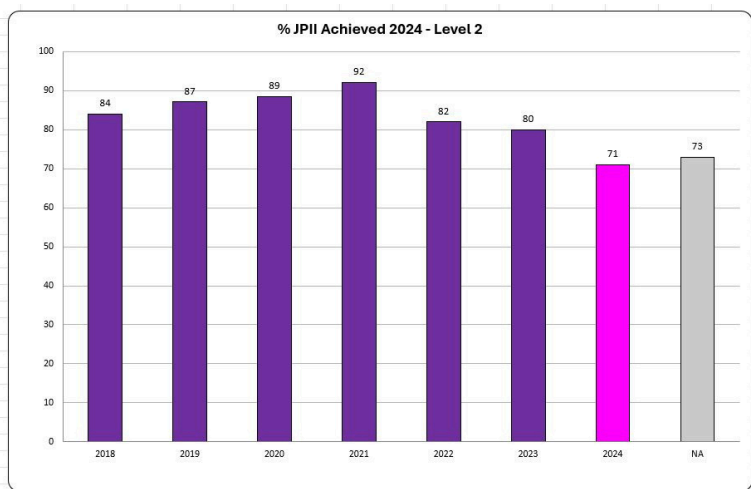
Excellence endorsements at Level 2 and Level 3 increased from the previous year and are now nearly twice the national average.



Overall Achievement

Results at Level 1, Level 2, and Level 3 consistently exceed both the national average and those of other West Coast schools.

All students achieved the literacy and numeracy co-requisites by the time they completed Level 2.



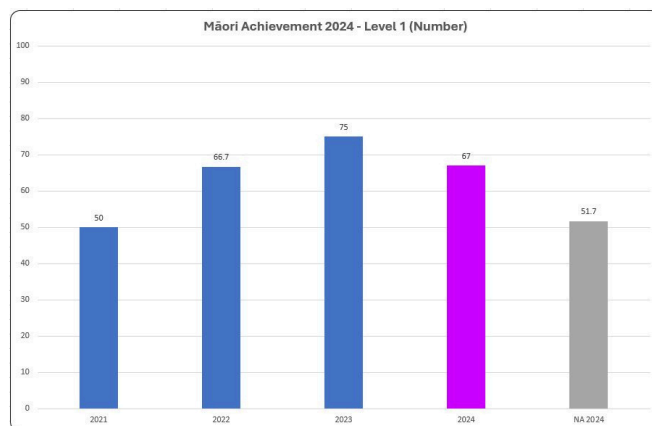
Māori Learner Success

Māori students at Level 1 performed 16% above the national average, continuing a positive trend.

Vocational Pathways

The majority of students who expressed interest in Trades Academy or Gateway programmes secured placements in 2024.

Our flexible timetable enabled every student to study their preferred subjects, a testament to our commitment to personalised learning.



NCEA 2024

2025 Academic Targets

We maintain high expectations for all learners, with clearly defined academic targets for 2025:

- 100% of students to achieve NCEA Level 1 and Level 2.
- 100% of Level 3 students to achieve NCEA and, where applicable, University Entrance (UE).
- 100% of Level 2 and 3 students on vocational pathways to have access to Trades Academy or Gateway placements aligned with their interests.
- Scholarship opportunities to be offered in all areas where student interest exists, with continued growth in uptake and achievement.

These targets are ambitious yet attainable, building on the momentum from the previous year.

Supporting Student Voice and Curriculum Innovation

In response to student feedback, the 2025 timetable retains a successful mix of 60-minute and 90-minute lessons. We remain committed to seeking and incorporating student voice into our decisions.

This year, we've introduced combined option subjects for junior students, removing age as a barrier and instead grouping students by interest. Looking ahead to 2026, we're exploring a more integrated junior curriculum designed to foster engagement, curiosity, and aims to bring back an enjoyment of learning for all our students with the ultimate aim of improving achievement.

University Entrance

University Entrance (UE)

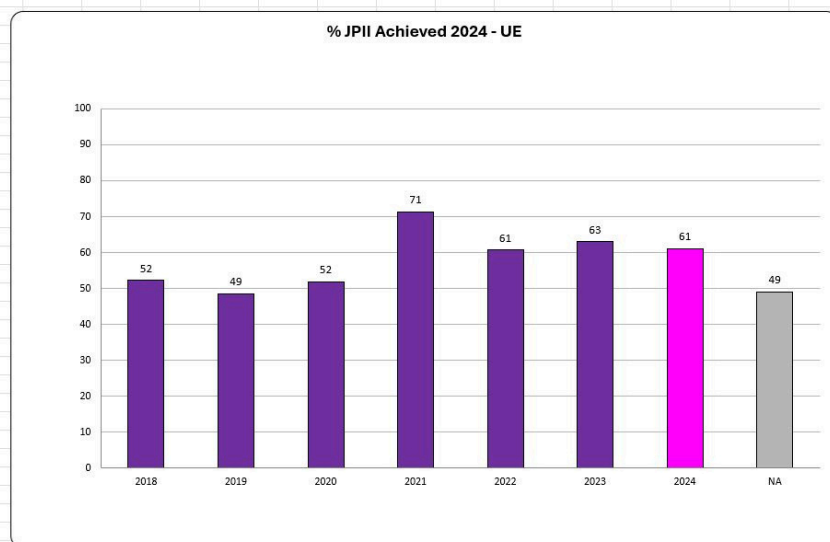
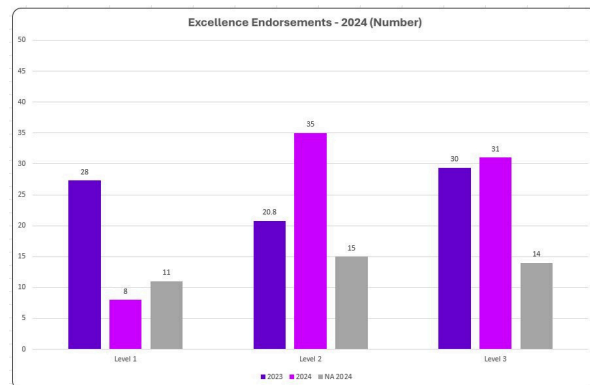
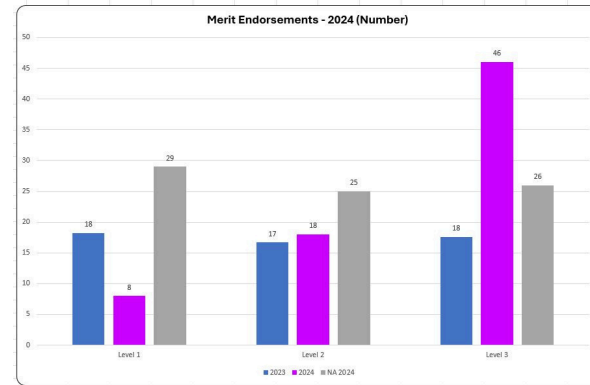
61% of students achieved UE, well above other West Coast schools and the national average (49%). This figure remains steady year-on-year, in line with national trends.

NZQA Scholarship

A growing number of students are engaging with the Scholarship programme. In 2024, one student achieved Scholarship in three disciplines—a significant accomplishment. Scholarship remains a key area of development for us, with more students now aspiring to reach this level of academic excellence.

Supporting Diverse Learners

Although our numbers of Māori, Pasifika, and Asian ākonga are small, these learners continue to thrive at JPPII. Māori learners, in particular, have performed strongly again this year. The work of our Cultural Navigator continues to have a positive impact, helping to strengthen identity and promote achievement. Our dedicated Learning Support team works closely with students to develop personalised learning pathways, providing targeted strategies and interventions that help them overcome individual barriers and achieve their unique goals.



Kiwi Sport Funding Report

In 2024, JPIL received \$4,114.50 in Kiwisport funding. The funding supported the purchase of new sports equipment, including balls, bibs, and sports uniforms, which allowed more students to engage in a range of sports activities from basketball to badminton, pickleball to korfbal. It also helped subsidise transport costs for inter-school competitions, making it more affordable for all students to represent the school regardless of financial background. This investment has strengthened our school's sporting culture and contributed to student wellbeing and our healthy school spirit.

Report on Compliance with Employment Policies

John Paul II High School ensures full compliance with its employment policies through its partnership with *SchoolDocs*, which provides up-to-date, legally aligned policies and procedures tailored to the New Zealand education sector. All employment-related policies, including recruitment, health and safety, privacy, and professional conduct, are accessible to staff and regularly reviewed in accordance with legislative updates and good practice guidelines.

The school follows a transparent and fair recruitment process, clearly outlined in *SchoolDocs*, ensuring all job advertisements are publicly posted in the *Ed Gazette*, with applications assessed against predetermined criteria. Interview and selection processes are conducted by the experienced panel to mitigate bias, and detailed records are maintained to support fairness and accountability.

As required by the Education and Training Act 2020 (s 597), John Paul II High School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

As an equal opportunities employer, John Paul II High School upholds the principles of the Human Rights Act 1993 and the Employment Relations Act 2000. We actively promote inclusive employment practices that prohibit discrimination based on gender, ethnicity, age, disability, sexual orientation, or religious belief. Reasonable accommodations are made for applicants and staff with disabilities.

Through policy adherence, professional development, and a strong values-based culture, the school remains committed to ensuring a fair, respectful, and inclusive workplace where every staff member is treated with dignity and equity in line with NZ employment law.

Report on how JPIL has given effect to Te Tiriti o Waitangi

John Paul II High School actively gives effect to Te Tiriti o Waitangi through its daily operations, in alignment with the *Education and Training Act 2020*, by honouring the principles of partnership, protection, and participation. The school fosters strong relationships with local iwi and whānau. This partnership approach includes consultation on culturally responsive practices, and whānau involvement in school events.

Under the Education and Training Act 2020, a primary objective of John Paul II High School is giving effect to Te Tiriti o Waitangi. We do this by:

- Working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, matauranga Māori, and te ao Māori so students have a sense of identity and belonging within the school;
- Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori through the employment of a kaiako Māori and Cultural Navigator, and a kapa haka tutor;

- Achieving equitable outcomes for Māori students through high expectations for Māori learners and developing culturally sustaining relationships with parents, whānau, and Ngati Waewae;
- Providing opportunities for learners and staff to appreciate the importance of te Tiriti o Waitangi, te reo Māori, and tikanga Māori in our lived experiences at JPIL;
- Through targeted professional learning and development with local runanga Ngati Waewae and Reo Māori Mai for reo and tikanga.

Māori learners are supported to flourish as Māori through inclusive pedagogy, te reo Māori integration across the curriculum, and the celebration of tikanga and mātauranga Māori. School-wide events such as Matariki, mihi whakatau, and kapa haka enable students to express their identity proudly. Staff received professional development in cultural capability and te reo Māori to ensure teaching practices affirm Māori learners' language, culture, and identity. By embedding *Te Tiriti* obligations into daily operations and creating an inclusive learning environment, John Paul II High School ensures Māori learners thrive educationally, socially, and spiritually—as Māori—and are equipped to succeed on their chosen pathways.

Analysis of Variance Reporting 2024



School Name:	St Patrick's School - Greymouth	School Number:	3538
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Strategic Aim:	<p><i>Values</i> Faith, Good Works and Striving for Excellence</p> <p><i>Vision</i> 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>
Annual Aim:	The School curriculum is refreshed and provides all students varied opportunities to achieve high academic results
Target:	<i>Increase achievement</i>
Baseline Data:	<p>1: Increase achievement Targets developed from term four 2023 data: At the end of 2024 we aim for all students (including Maori and Pasifika) to meet the following targets: Listening Comprehension: 85% will be at or above their expected stanine Reading Vocabulary: 85% will be at or above their expected stanine Reading Comprehension:</p>

Tātaritanga raraunga

85% will be at or above their expected stanine
Star Reading:
80% will be at or above their expected stanine
Mathematics:
80% will be at or above their expected stanine

2: Mawhera Kahui Ako goals:

- Improve teacher knowledge and student outcomes by students becoming self regulated using formative assessment
- All teachers develop their skills of being teachers of literacy
- Teachers understand and ensure critical literacy is visible

Additional needs:

Students with additional learning needs will be supported by IEP/ GEP with specific individual learning goals.

Students with behavioral needs will be supported by IBPs with specific goals.

Students with English as a second language (ESOL) will be monitored and supported by IEP/ GEP with specific goals.

Gifted and Talented students will be supported by the Gifted and Talented project and their progress reported separately.

Student wellbeing will be assessed by long term data provided by the annual NZCER survey and reported separately as well as PB4L data

3: Learning areas of the NZ curriculum are refreshed as required by MOE

Refreshment of the curriculum will occur in line with the Ministry of Education expectations

Continuing implementation of the new Religious Education curriculum in line with diocese timeline

Continued implementation of the History and local history curriculum

Rollout of english curriculum

Begin roll out of mathematics curriculum

4: The growth of teaching capability within learning areas is prioritized within the school

Liaison between teachers principal, SENCO, RTLB services and Learning Support Coordinator

2. Linkage to PGC for target students

3. Students with individual needs will require Individual Education Plans (IEP)

Tātaritanga raraunga

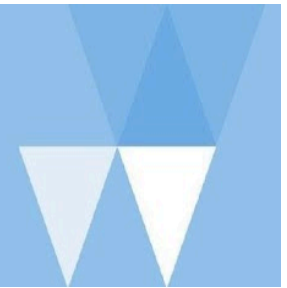
- 4. Continued roll out of IDEAL Structured Literacy approach throughout the school
- 5. Embed AFL practices within school

5: Successful transition

All students will experience successful transition into the school, then between each year level, and on to high school



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal 1:</p> <hr/> <p>Goal 2: Te Mataiaho- Refreshed NZ curriculum</p>	<p>Listening Comprehension: 85% will be at or above their expected stanine Result: 77% Reading Vocabulary: 85% will be at or above their expected stanine. Result: 84% Reading Comprehension: 85% will be at or above their expected stanine. Result: 87% Star Reading: 80% will be at or above their expected stanine. Result: 90%</p> <p>Mathematics: 80% will be at or above their expected stanine. Result: 91%</p> <p>Maori: Our Maori students are achieving at a similar level to all other students within St Patrick's School. They are typically at or above expected levels.</p> <p>ESOL: Our school population continues to change with a large number of enrolments for children with very limited english. To manage this we have established a strong commitment to supporting these learners via a separate program focussing on building oral and written language during 2024.</p> <hr/> <p>Staff attend hui relating to Te Mataiaho</p> <p>Engage with MOE local curriculum leads to access resources guiding the curriculum refresh and incorporate these into regular</p>	<p>Given the implementation of iDEAL and our structured literacy learning over the past 18 months and the linkage to assessment for learning we are confident that we are targeting areas of need across our school.</p> <p>Listening and reading vocabulary may be down due to our influx of students who are categorised as ESOL. Whilst we do have additional support for this during 2024 we have had a constant stream of new students with ESOL.</p> <p>With our increases in literacy achievement and understanding we hypothesise that our maths score has improved.</p> <hr/> <p>Achieved</p>	<p>Write a two year framework of implementation topics for literacy and numeracy. Lisa and Tash</p> <p>Continue to strengthen and build ESOL support</p> <hr/> <p>Ongoing</p> <hr/> <p>Ongoing</p>



Tātaritanga raraunga

<p>Goal 3: Repository of material developed during delivery of across school topics as a resource bank for teachers</p>	<p>teacher professional development</p> <p>This has not been established as planned for the whole school. Syndicates have developed their own resources following their own needs. Currently we are unsure the format for shared materials we will continue to evolve in 2025</p> <ul style="list-style-type: none"> • Copies of english curriculum • Learning area content cards • Video - Dr Wayne whakapaka of curriculum • Analysis of purpose statement for english and interesting • Understand big ideas within english curriculum • What is possible within this curriculum • Highlight key features of what we are already doing • Video- explains english curriculum in action • Literacy and communication progress steps • Syndicate team meeting to look at each phase and appropriate cards- discuss starting point for next year based on theme term one early settlers (be aware the Treaty of Waitangi is a theme for juniors term two. Early settlers theme to be woven throughout all curriculum areas during term 1 	<p>Three hui have been attended in line with these expectations supported by Kahui Ako</p> <p>Partially achieved</p>	<p>Ongoing</p>
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Tātaritanga raraunga

<p>Goal 4: Principal, SENCO, RTLB services and Learning Support Coordinator</p>	<p>Additional needs register</p> <p>Gifted and Talented register</p> <p>Identification of target students at school and class level</p> <p>Teacher data analysis sessions/ goal setting</p> <p>Teacher aide support to support teacher programs</p> <p>Continue with AFL observations and develop peer observation</p> <p>Roll out new english curriculum</p> <p>Continue to develop the New Zealand histories curriculum</p>	<p>All services accessed to support our learners</p> <p>Our additional needs register was refined and used well to provide supports for our students</p> <p>Work was delayed on this due to the principal being on sick leave until term four. Since then initial work has begun</p> <p>Achieved</p> <p>Achieved</p> <p>This has been provided but challenging due to the principal being off sick and a lack of relievers. This has resulted in the teacher aide team being required for LAT duties</p> <p>Achieved</p> <p>We are exploring this in line with MOE timetable</p> <p>We continue to implement our two year topic cycle and develop resources to assist in our exploration at all levels of the school.</p>	<p>All ongoing</p> <p>Ongoing</p>
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Tātaritanga raraunga

<p>Goal 5: ECE transition visits procedure</p>	<p>Green boxes including IEP procedure, learner profiles hand over during term four to new teacher each year</p> <p>Kapa Haka group in partnership with JPll</p> <p>Year 8 Learner profile procedure to support high school transition</p> <p>Science and technology lessons for year 7 and 8 @ JPll</p> <p>Tuakana/ Teina with JPll term three and four</p> <p>Sharing JPll transition information with St Patrick's School parents</p>	<p>The boxes are in place and utilised by teachers as planned</p> <p>This group is now formed and regular practices are taking place. Our group 'participated' in the Kapa Haka festival and we look forward to competing in 2025. We are a stand alone Kapa Haka group due to challenges with timetabling with our external provider</p> <p>Completed</p> <p>Completed</p> <p>Did not occur</p> <p>Achieved</p>	<p>Ongoing</p> <p>Continue 2025</p> <p>Ongoing</p> <p>Achieved</p> <p>We have a group of relievers and are hopeful to be fully staffed for 2025. This should enable teacher aides to spend more time supporting students</p> <p>Ongoing</p>
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Planning for next year:

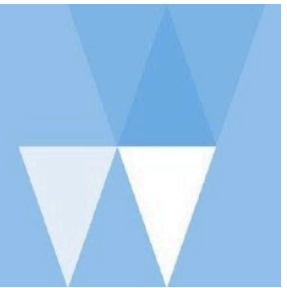
- Write a two year framework of implementation topics for literacy and numeracy. Lisa and Tash
- Continue to strengthen and build ESOL support
- Continue to review and enhance information repository for information to assist topic delivery as new curriculums roll out
- Develop Gifted and Talented register and procedure- Lisa T
- Science and Technology year 7 and year 8 JPll monitor this provision
- Grow tuakana/ teina relationship with JPll



Tātaritanga raraunga

Annual Aim:	<i>Strategic Goal 2</i> – The Catholic values and faith are proudly endorsed, fostered and demonstrated within the School’s teaching and learning
Target:	<ol style="list-style-type: none"> 1. Students experience and discover spiritual ideals and dimensions during their learning; 2. The ‘new’ Religious Education curriculum is implemented to nurture and encourage students in their personal spirituality;(Ongoing-2027) 3. The School collaborates with the wider Catholic community 4. The Catholic values are reflected in everyday behaviours within the School community; 5. The School seeks advice and guidance from the Catholic Diocese on social issues; 6 The School’s policies and procedures relating to social issues reflect Catholic values; 7 The School supports the Church’s evangelisation efforts; 8 The Church’s parish and agencies are available to provide support for School families. 9 Annual Dimension
Baseline Data:	Internal evaluation of Catholic character

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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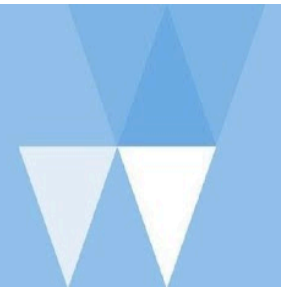
Tātaritanga raraunga

<p>1: Students experience and discover spiritual ideals and dimensions during their learning;</p>	<ul style="list-style-type: none"> • Integrated topics across subject areas reflect themes and values of Catholic Social Teaching • Included in the Religious Education term plan is a dedicated focus on different types of prayers and charism of the school. • Students participate in Caritas challenge, mission market, and other events that underpin their social responsibilities. • Students and staff understand and are able to celebrate the Angelus • Year four Annual Religious Education online assessment participation and results 	<p>Achieved</p> <p>Achieved</p> <p>Achieved \$1400.00 raised</p> <p>Did not occur due to a change in DRS</p> <p>No longer implemented by diocese</p>	<p>Continues going forward as business as usual</p>
<p>2. The 'new' Religious Education curriculum is implemented to nurture and encourage students in their personal spirituality; (Ongoing-2027)</p>	<ul style="list-style-type: none"> • PD provided by the CEO for planning and implementation of the phases of learning. • Online resources will be made available to teachers through the new To Tatou website. • Planning time for each phase of learning - teachers implementing the same PL coming together to discuss teaching sequence and evaluation of unit plans. • Planning/ leadership and support provided by DRS <p>Business as usual Activities are reflected within school media and</p>	<p>This has occurred as scheduled via the diocese. The rollout will continue in line with expectations.</p>	<p>Ongoing</p>



Tātaritanga raraunga

<p>3. The School collaborates with the wider Catholic community</p>	<p>reports</p> <ul style="list-style-type: none"> • Regular attendance for Wednesday Mass in the parish. • Once a term the whole school mass in the parish. • Jubilate • DRS/ Principal meetings • Special character meetings • Parish council meetings • Annual Catholic study papers • Catholic principals meeting • Staff participation in the West Coast commissioning mass 	<p>All achieved</p> <p>Due to our commitment to attending mass with the Parish over the last 18 months the Parish Council has been approached to help fund transport costs..</p> <p>We have evolved our visits on a tuakana/ teina perspective with senior classes accompanying the juniors with good success.</p>	<p>Ongoing.</p>
<p>4. The Catholic values are reflected in everyday behaviours within the School community;</p>	<p>Business as usual Activities are reflected within school media and reports</p> <ul style="list-style-type: none"> • Regular prayers, Mass, adoration, reconciliation and other sacramental celebrations are observed. • All classes start and end their day with prayers. Grace before and after meals are also done by students and staff. • Staff takes the time to do a weekly reflection. • Embedding of school values in PB4L framework- Caught Being Good based on the values- Faith, Good Works, Striving for Excellence 	<p>All achieved</p>	<p>Ongoing business as usual</p>



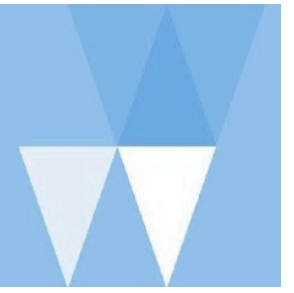
Tātaritanga raraunga

<p>5. The School seeks advice and guidance from the Catholic Diocese on social issues;</p>	<p>School leadership takes guidance and direction from the diocese in the first instance.</p> <ul style="list-style-type: none"> • Participation in workshops organized by CEO in Christchurch- Sexuality Education Workshops, Issues in Education, Responding to Papal Encyclicals, Legal Matters pertaining to education, etc. • Receipt of <i>Inform</i> publication for regular update around what's happening in the diocese and sharing to staff if relevant. • Emails received and acted upon • Meetings with diocese staff 	<p>Achieved</p>	<p>Ongoing business as usual</p>
<p>6. The School's policies and procedures relating to social issues reflect Catholic values</p>	<p>Continue to embed and refine these practices with regular emergent review, evidenced by documentation.</p> <ul style="list-style-type: none"> • Restorative practices underpin issues relating to student's behavior, staff, and teachers. • PB4L framework - Catholic values are embedded. 	<p>Achieved</p>	<p>Ongoing business as usual</p>
<p>7. The School supports the Church's evangelisation efforts;</p>	<ul style="list-style-type: none"> • School promotes and supports students joining retreats (Revolution), Youth Group, and Choir. • Sacramental programs are regularly offered to students - baptism, confirmation and first Holy Communion. • Continuing support for Caritas and St. Vincent de Paul in their 	<p>Achieved</p>	<p>Ongoing business as usual</p>



Tātaritanga raraunga

<p>8. The Church's parish and agencies are available to provide support for School families.</p>	<p>mission/activities.</p> <hr/> <p>DRS and principal will facilitate correct contacts for those in need in partnership with the administration team.</p> <ul style="list-style-type: none"> • Priests visit St Patrick's school regularly • Principal and DRS link with diocese team • Principal and DRS link with Catholic Youth Team • Parish reports/ newsletters evidence some of this 	<p>Achieved</p>	<p>Ongoing business as usual</p>
<p>9. Annual Dimension-Growth and Knowledge</p>	<p><i>(Scanning document expected mid-late November)</i> from diocese</p> <p>DRS report on progress due in term four each year</p>	<p>Achieved</p>	<p>Ongoing business as usual</p> <p>Ongoing</p>
<p>Planning for next year:</p>			
<p>With a new DRS taking the reins late in 2024 we will continue with the business as usual identified above. We feel we are travelling well in this space. The key drivers to maintain our success is to support the new DRS, continue to roll out the new RE curriculum and ensure our staff have the time and support they need to continue doing a great job within this space.</p>			



Tātaritanga raraunga

Annual Aim:	<i>Strategic Goal 3</i> – Cultural diversity and inclusion is honored and cherished at our School
Target:	<i>As above</i>
Baseline Data:	Student / staff/ community voice. Roll data/ observational

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
1. The School develops a localised curriculum in collaboration with the local iwi	Engagement with He Ruru Matauranga ki Te Tai Poutini materials. Increased use of Te Reo by students and staff Cultural goals woven into our learner profile document including but not limited to mihi, greetings, knowing local purakau Purakau become intertwined and are added into our termly across school topics on a cyclical basis	Achieved Completed in line with Kahui Ako goals	Ongoing
2. Students experience, learn about and connect with te ao Māori and the role of Te Tiriti o Waitangi in Aotearoa	Increased use of Te Reo by students and staff Engagement with He Ruru Matauranga ki Te Tai Poutini materials. Staff attend and participate in the hui associated with the above material Increased use of Te Reo by students and staff	Achieved Completed in line with Kahui Ako goal	Ongoing

Tātaritanga raraunga

<p>3. The School collaborates with neighboring John Paul II High School to share bi-cultural resources</p>	<p>Initial contact with the JPIL principal to ascertain if St Patrick's could link with the JPIL cultural navigator was successful (Term four 2023). JPIL principal agreed to enable this connection</p> <p>St Patrick's and cultural navigator to develop next steps which will hopefully include:</p> <ul style="list-style-type: none"> • Possible Marae visit • Kapa Haka • Powhiri protocol • Transition to JPIL • Four cultural weeks one per term 	<p>The link was unable to be developed</p> <p>Achieved</p>	<p>Explore this again in 2025</p> <p>Ongoing</p>
<p>4. Students experience and embrace the diverse cultures within St Patrick's school and our parish community</p>	<p>Cultural weeks: Term 1 Filipino Term 2 Maori Term 3 Pacifica Term 4 Indian</p> <p>Principal and staff team brokers linkages made with local communities to enhance each of the cultural weeks to grow engagement within our school</p> <p>Increased use of varied languages within our school</p> <p>New activities become part of St Patrick's as they are experienced during the cultural weeks</p> <p>Stakeholder review after each cultural week</p> <p>Student Council involvement with each cultural week.</p>	<p>Achieved</p>	<p>All of the activities were successfully implemented. Feedback and engagement has been very positive from the school and wider communities. Next year we will look to expand the scope of these weeks and grow staff and student capability.</p> <p>These items were achieved but need further refinement. The stakeholder review was limited to staff, parent and student verbal feedback informally. This needs to be enhanced next year with a greater community voice so we can really make these weeks come alive. The student council has not run during 2024 instead our student leaders have taken the lead on these items.</p>

Tātaritanga raraunga

Planning for next year:

- Continue to grow cultural weeks- invite feedback from community prior to and after each event
- Enable further input from school student leaders rather than student council- develop procedure/ expectations
- Look to grow our own cultural navigator (Miss Doig) within St Patrick's to facilitate cultural activities
- Compete in the Kapa Haka festival

Glossary of terms

ORS	On-going resource scheme	CBG	Caught being good	TA	Teacher aides
MOE	Ministry of Education	DP	Deputy principal	LAT	Limited Authority to teach
ICS	In class support	PD	Professional development	GEP	Gifted Education Programme
DRS	Director of Religious Studies	N/A	Not applicable	PGC	Professional Growth Cycles
ESOL	English for other Speaking other Languages	PB4L	Positive Behaviour for learning		
IEP	Individual Education Plan	NZCER	New Zealand Council for Education Research		



St Patrick's School

3538

Te Tiriti o Waitangi

January 2024 - December 2024

Faith, Good Works and Striving for Excellence

Learn, Create, Share

Puketahi Street
Greymouth 7805
Phone (03) 768 7830
principal@stpatricksgm.school.nz
<http://www.stpatricksgm.school.nz>

 <p><i>Faith and Good Works</i></p>	<p>St Patrick's School Te Tiriti o Waitangi 2024 Faith, Good Works and Striving for Excellence Learn, Create, Share</p>	
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St Patrick's School is committed to ensuring that the school gives effect to Te Tiriti o Waitangi; through a range of policies upholding the principles of Te Tiriti, and through planning and delivering programmes to support student development. All teachers will be working towards meeting the cultural competencies expected of teachers working with Māori students, as set out in Tātaiako. The school community is developing closer links with local iwi (Ngāti Wae Wae) and is engaging in professional development opportunities provided by them.

St Patrick’s School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

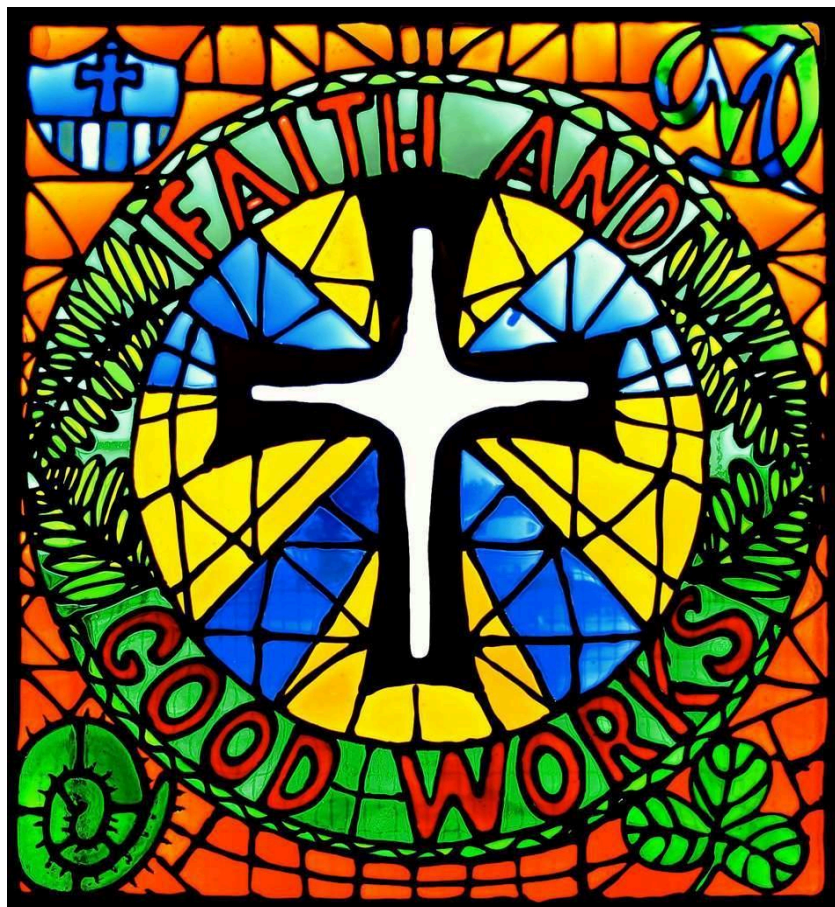
Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>To meet our obligations St Patrick’s School takes a number of steps, including:</p> <ul style="list-style-type: none"> • Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. • Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining equipment and machinery to ensure they are safe to use. • Ensuring that the workplace is clean and well-maintained. • Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • St Patrick’s School’s EEO program is designed to ensure that all employees and job applicants are treated fairly and without discrimination. • Through School Docs we have an EEO policy that emphasizes St Patrick’s School’s commitment to fairness and equal opportunities. • The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly. • 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. • All employees have equal opportunities for advancement.
<p>How do you practice impartial selection of suitably qualified persons for appointment?</p>	<ul style="list-style-type: none"> • 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. • 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. • 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. • 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. • 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

	<p>helps to ensure that the selection process can be reviewed and audited if necessary.</p> <ul style="list-style-type: none"> • Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<ul style="list-style-type: none"> • 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. • 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. • 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. • 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. • Offer equal opportunities for career development and advancement.
<p>How have you enhanced the abilities of individual employees?</p>	<ul style="list-style-type: none"> • 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. • 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. • 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. • 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. • 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. • 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. • 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.

<p>How are you recognising the employment requirements of women?</p>	<ul style="list-style-type: none"> • We recognise the importance of work-life balance for women. • 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). • 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. • 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. • We promote work-life balance by encouraging employees to prioritize self-care and mental health. • We are a team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling. • We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication. • Offer equal opportunities for career development and advancement.
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<ul style="list-style-type: none"> • We currently have no persons employed with disabilities, however we would ensure that the workplace and facilities are accessible to persons with disabilities. • Provide disability awareness and sensitivity training to all staff • Recognise that individuals with disabilities may require reasonable accommodations to perform their job tasks effectively • Offer equal opportunities for career development and advancement.

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?	✓	



St Patrick's School

3538

Kiwi Sport Funding

January 2024 - December 2024

Faith, Good Works and Striving for Excellence

Learn, Create, Share

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	<h1>St Patrick's School</h1> <h2>Kiwi Sport Funding 2024</h2> <p>Faith, Good Works and Striving for Excellence</p> <p>Learn, Create, Share</p>	
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Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,200.88 (excluding GST).

The funding was spent on a hire of swimming pool, transport to swimming pool, transport to cross country and athletics events, Soccer, Octoball, Korfbal, Top Teams and specialised sports equipment.

The number of students that participated in organised sport was 2016