

# ST JOHN BOSCO SCHOOL

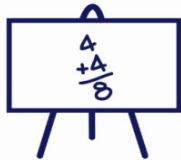
## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	2233
<b>Principal:</b>	Ryan Fleming
<b>School Address:</b>	21 Clinton Street, Fitzroy, New Plymouth
<b>School Postal Address:</b>	21 Clinton Street, Fitzroy, New Plymouth
<b>School Phone:</b>	06 758 3165
<b>School Email:</b>	<a href="mailto:office@stb.school.nz">office@stb.school.nz</a>

#### Accountant / Service Provider:



**EDUCATION  
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# ST JOHN BOSCO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 18</a>	Notes to the Financial Statements
	Independent Auditor's Report
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport
	Members of the Board



# St John Bosco School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Michael Edward Normanton

Full Name of Presiding Member

Ryan Nicholas Fleming

Full Name of Principal



Signature of Presiding Member



Signature of Principal

31-MAY-2024

Date:

31-MAY-2024

Date:



# St John Bosco School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	2,010,935	1,851,000	1,909,637
Locally Raised Funds	3	111,820	97,000	168,130
Use of Proprietor's Land and Buildings		276,868	190,000	186,855
Interest		13,704	4,000	3,091
<b>Total Revenue</b>		<b>2,413,327</b>	<b>2,142,000</b>	<b>2,267,713</b>
<b>Expense</b>				
Locally Raised Funds	3	48,327	16,000	118,802
Learning Resources	4	1,837,265	1,682,200	1,708,017
Administration	5	143,807	145,910	153,463
Interest		908	-	251
Property	6	420,389	324,450	311,925
<b>Total Expense</b>		<b>2,450,696</b>	<b>2,168,560</b>	<b>2,292,458</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(37,369)</b>	<b>(26,560)</b>	<b>(24,745)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(37,369)</b>	<b>(26,560)</b>	<b>(24,745)</b>

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 John Bosco School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>	431,521	420,000	456,266
Total comprehensive revenue and expense for the year	(37,369)	(26,560)	(24,745)
Contributions from / (Distributions to) the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	47,065	-	-
<b>Equity at 31 December</b>	441,217	393,440	431,521
Accumulated comprehensive revenue and expense	441,217	393,440	431,521
Reserves	-	-	-
<b>Equity at 31 December</b>	441,217	393,440	431,521

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 John Bosco School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	245,013	197,740	205,337
Accounts Receivable	8	136,430	110,000	126,031
Prepayments		4,950	3,000	3,155
GST Receivable	8	9,122	-	11,539
Investments		95,000	95,000	95,000
		<u>490,515</u>	<u>405,740</u>	<u>441,062</u>
<b>Current Liabilities</b>				
Accounts Payable	11	148,531	146,000	145,062
Provision for Cyclical Maintenance	12	51,140	4,000	4,000
Finance Lease Liability	13	4,685	4,000	4,416
		<u>204,356</u>	<u>154,000</u>	<u>153,478</u>
<b>Working Capital Surplus/(Deficit)</b>		286,159	251,740	287,584
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	173,481	195,000	193,450
		<u>173,481</u>	<u>195,000</u>	<u>193,450</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	12,014	53,300	40,059
Finance Lease Liability	13	6,409	-	9,454
		<u>18,423</u>	<u>53,300</u>	<u>49,513</u>
<b>Net Assets</b>		<u>441,217</u>	<u>393,440</u>	<u>431,521</u>
<b>Equity</b>		<u>441,217</u>	<u>393,440</u>	<u>431,521</u>

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



# St John Bosco School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		502,240	451,000	515,272
Locally Raised Funds		111,820	97,000	168,130
Goods and Services Tax (net)		2,417	-	(4,548)
Payments to Employees		(331,429)	(260,000)	(382,110)
Payments to Suppliers		(274,617)	(249,260)	(305,405)
Interest Paid		(908)	-	(251)
Interest Received		13,704	4,000	3,091
Net cash from/(to) Operating Activities		23,227	42,740	(5,821)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(28,748)	(55,000)	(35,440)
Net cash from/(to) Investing Activities		(28,748)	(55,000)	(35,440)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		47,065	-	
Finance Lease Payments		(1,868)	(10,000)	(4,385)
Net cash from/(to) Financing Activities		45,197	(10,000)	(4,385)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>39,676</b>	<b>(22,260)</b>	<b>(45,646)</b>
Cash and cash equivalents at the beginning of the year	7	205,337	220,000	250,983
<b>Cash and cash equivalents at the end of the year</b>	7	<b>245,013</b>	<b>197,740</b>	<b>205,337</b>

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

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



# St John Bosco School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.





### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18.

#### **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.

### **c) Revenue Recognition**

#### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the school as they equate to the deemed expense for using the land and buildings. 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 released to revenue as the conditions are fulfilled.

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d) 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.

### **e) 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.



#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **g) 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 material.

#### **h) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

#### **Depreciation**

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

The estimated useful lives of the assets are:

External Assets	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



### **i) Impairment of property, plant, and equipment and intangible assets**

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

#### **Non cash generating assets**

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for 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. The valuation is based on comparison to recent market transactions..

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

### **j) 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.

### **k) 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 and 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.

### **l) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. 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 the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

**m) 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 surplus or deficit.

**n) Borrowings**

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

**o) 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.

**p) Budget Figures**

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

**q) Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	501,584	451,000	534,388
Teachers' Salaries Grants	1,508,529	1,400,000	1,375,249
Other Government Grants	822	-	-
	<u>2,010,935</u>	<u>1,851,000</u>	<u>1,909,637</u>

The school is not eligible for the donations scheme.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	54,219	63,000	44,788
After School Care & Holiday Programme	9,009	10,000	90,119
Fees for Extra Curricular Activities	30,153	12,000	13,626
Trading	5,176	4,000	3,845
Fundraising & Community Grants	7,500	3,000	9,750
Other Revenue	5,763	5,000	6,002
	<u>111,820</u>	<u>97,000</u>	<u>168,130</u>
<b>Expense</b>			
Extra Curricular Activities Costs	42,687	12,000	17,626
Trading	5,125	4,000	10,757
After School Care & Holiday Programme	515	-	90,419
	<u>48,327</u>	<u>16,000</u>	<u>118,802</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>63,493</u>	<u>81,000</u>	<u>49,328</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	60,465	56,200	50,378
Employee Benefits - Salaries	1,701,161	1,550,000	1,582,897
Staff Development	26,921	26,000	20,687
Depreciation	48,718	50,000	54,055
	<u>1,837,265</u>	<u>1,682,200</u>	<u>1,708,017</u>



## 5. Administration

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fees	5,895	6,500	5,612
Board Fees	5,720	6,160	5,755
Board Expenses	3,699	2,500	4,937
Communication	3,127	4,600	3,038
Consumables	9,174	9,000	7,438
Other	48,013	52,450	53,205
Employee Benefits - Salaries	64,955	60,000	68,081
Insurance	3,224	4,700	5,397
	<u>143,807</u>	<u>145,910</u>	<u>153,463</u>

## 6. Property

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	9,854	8,950	9,505
Consultancy and Contract Services	17,641	16,000	16,372
Cyclical Maintenance	19,095	13,300	6,490
Grounds	21,856	22,700	21,615
Heat, Light and Water	15,298	14,500	14,993
Rates	3,519	3,000	3,003
Repairs and Maintenance	4,013	3,500	4,798
Use of Land and Buildings	276,868	190,000	186,855
Security	2,102	2,500	4,176
Employee Benefits - Salaries	50,143	50,000	44,118
	<u>420,389</u>	<u>324,450</u>	<u>311,925</u>

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

## 7. Cash and Cash Equivalents

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Bank Accounts	245,013	197,740	205,337
Cash and cash equivalents for Statement of Cash Flows	<u>245,013</u>	<u>197,740</u>	<u>205,337</u>

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



## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Banking Staffing Underuse	12,354	-	742
Teacher Salaries Grant Receivable	124,076	110,000	125,289
	<u>136,430</u>	<u>110,000</u>	<u>126,031</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	136,430	110,000	126,031
	<u>136,430</u>	<u>110,000</u>	<u>126,031</u>

## 9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	95,000	95,000	95,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Buildings	38,843	-	-	-	(2,726)	<b>36,117</b>
Furniture and Equipment	102,411	8,181	-	-	(20,671)	<b>89,921</b>
Information and Communication Technology	39,414	20,568	-	-	(17,394)	<b>42,588</b>
Leased Assets	11,151	-	-	-	(6,854)	<b>4,297</b>
Library Resources	1,631	-	-	-	(1,073)	<b>558</b>
<b>Balance at 31 December 2023</b>	<u>193,450</u>	<u>28,749</u>	<u>-</u>	<u>-</u>	<u>(48,718)</u>	<u><b>173,481</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$4,297 (2022: \$11,151)

### Restrictions

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



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	54,515	(18,398)	36,117	64,774	(25,931)	38,843
Furniture and Equipment	238,661	(148,740)	89,921	233,765	(131,354)	102,411
Information and Communication Technology	197,521	(154,933)	42,588	186,882	(147,468)	39,414
Leased Assets	20,583	(16,286)	4,297	20,583	(9,432)	11,151
Library Resources	76,217	(75,659)	558	76,217	(74,586)	1,631
<b>Balance at 31 December 2023</b>	<b>587,497</b>	<b>(414,016)</b>	<b>173,481</b>	<b>582,221</b>	<b>(388,771)</b>	<b>193,450</b>

### 11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	17,030	30,000	7,804
Accruals	3,930	6,000	5,000
Banking Staffing Overuse	-	-	3,282
Employee Entitlements - Salaries	124,076	110,000	125,289
Employee Entitlements - Leave Accrual	3,495	-	3,687
	<b>148,531</b>	<b>146,000</b>	<b>145,062</b>
Payables for Exchange Transactions	148,531	146,000	145,062
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>148,531</b>	<b>146,000</b>	<b>145,062</b>

The carrying value of payables approximates their fair value.

### 12. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	44,059	44,059	37,569
Increase to the Provision During the Year	19,095	13,300	6,490
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<b>63,154</b>	<b>57,359</b>	<b>44,059</b>
Cyclical Maintenance - Current	51,140	4,000	4,000
Cyclical Maintenance - Non current	12,014	53,300	40,059
	<b>63,154</b>	<b>57,300</b>	<b>44,059</b>

The schools cyclical maintenance schedule details annual painting 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 schools 10 Year Property plan.





### 13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,685	4,000	4,416
Later than One Year and no Later than Five Years	6,409	-	9,454
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	11,094	4,000	13,870
<b>Represented by</b>			
Finance lease liability - Current	4,685	4,000	4,416
Finance lease liability - Non current	6,409	-	9,454
	11,094	4,000	13,870

### 14. 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 (Diocese of Palmerston North) 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(c). 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'.

The school purchased goods to the value of \$240 from the Taranaki Gifted Community Trust of which Board of Trustee's Member C.Young is also Trustee.



## 15. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i> Remuneration	5,720	5,755
<i>Leadership Team</i> Remuneration Full-time equivalent members	531,755 5	541,543 5
Total key management personnel remuneration	537,475	547,298

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider finance, property and student welfare matters.

### Principal 1

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70-80	140-150
Benefits and Other Emoluments	1-2	3-4
Termination Benefits	-	-

### Principal 2

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40-50	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100-110	2	3
110-120	1	-
	3.00	3.00

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



## 16. 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:

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

## 17. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay equity settlement wash-up amounts

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

## 18. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$0 (2022:\$0) as a result of entering the following contracts:

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) Nil



## 19. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	245,013	197,740	205,337
Receivables	136,430	110,000	126,031
Investments - Term Deposits	95,000	95,000	95,000
Total financial assets measured at amortised cost	<u>476,443</u>	<u>402,740</u>	<u>426,368</u>

### Financial liabilities measured at amortised cost

Payables	148,531	146,000	145,062
Finance Leases	11,094	4,000	13,870
Total financial liabilities measured at amortised cost	<u>159,625</u>	<u>150,000</u>	<u>158,932</u>

## 20. Events After Balance Date

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

## 21. 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 SAINT JOHN BOSCO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Saint John Bosco School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 23 to 43, 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.

*Talia Anderson-Town*

**Talia Anderson-Town**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**



## Kiwi Sport Report 2023

Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwi sport funding of \$4028.76 (excluding GST).

The school continues to have more children becoming involved in organised out of school sports activity. This has meant further purchase of uniform and equipment allowing children to participate at minimal cost to the family.

During 2023 the funding was spent increasing the resources and equipment the school needed. This included equipment for Basketball, netball, rugby and cricket teams.

During 2023 all classes took part in a skills and game sense based programme aimed at increasing students physical ability and activity both in school and out of school. Our focus was increased confidence in a cooperative games environment with a focus on being engaged and competitive.

Our School also held its school swimming sports at the New Plymouth aquatic centre. This included all children in our school. There was a mix of traditional and fun activities that allowed all students to confidently participate. The school met the costs of bus transport and the entry fee for all students.

As a school we organised whole school

- Swimming Sports
- Cross Country
- Athletics

In 2023 the amount of physical education being offered has continued to increase, as has the number of children participating in organised sports. We continue to send large numbers of children to local sports events held in New Plymouth.

Ryan Fleming  
Principal – St John Bosco School

## Statement of Compliance With Employment Policy

As required by the Education and Training Act 2020 (s 597), St John Bosco 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.

St John Bosco School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

### EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all St John Bosco School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

St John Bosco School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

St John Bosco School is an **equal opportunities** employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. As a school we uphold our commitment to **te Tiriti o Waitangi** through our vision and strategic plan to reflect tikanga Māori.

Our appointment process meets the requirements of the Children's Act 2014.

The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.

The appointment process for special character tagged positions determines acceptability before considering the applicant's overall suitability for the position.

We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<p>The school strives to provide employees with a healthy and safe working environment. Reporting of hazards is strongly encouraged, and systems are in place to ensure that process improvements can be made, and harmful impacts minimised.</p> <p>All employees receive regular information regarding health and safety and initiatives, and employee involvement and representation from across the organisation are active and productive.</p> <p>This year we have increased focus on strategies and support for employees' well being and workload. Collaborative practices are also ensuring staff have a colleague that they are working alongside in all aspects of school life.</p> <p>The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters.</p> <p>We ensure that all employees maintain proper standards of <b>integrity and conduct</b>, and a concern for the <b>safety and wellbeing of students, colleagues</b>, and public interest</p> <p>Also dealing effectively and fairly with any concerns through the <b>concerns and complaints</b> procedures.</p>
<p><b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b></p>	<p>The school is committed to providing equality of opportunity in its employment policies. All permanent positions are advertised externally to attract a wide range of candidates.</p> <p>We promote high levels of staff opportunity through:</p> <ul style="list-style-type: none"> <li>● <b>performance management and professional development</b> (including budgeting for training and development programmes intended</li> </ul>

	<p>to enhance the abilities of individual employees)</p> <ul style="list-style-type: none"> <li>● acknowledgement of staff achievements</li> <li>● <b>salary units</b> and <b>classroom release</b> time.</li> </ul> <p>The school also follows a structured and formalised induction process for new employees.</p>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p>The best candidates are appointed to positions after following a strict selection process. We ensure that employment and personnel practices are fair and free of any bias.</p> <p>The school ensures that diversity is achieved, where appropriate. It recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</p> <p>Through an appointments committee including management, Board and staff.</p>
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>- <b>The aims and aspirations of Māori,</b></li> <li>- <b>The employment requirements of Māori, and</b></li> <li>- <b>Greater involvement of Māori in the Education service?</b></li> </ul>	<p>Our Tumuaki is a part of a Maori Achievement Collaborative that is actively ensuring aspirations of Maori whanau are being met. Our staff regularly meet to provide professional support to each other and advice for the school. All staff members feel comfortable participating in Māori practices and are currently learning Te Reo Maori through education perfect. The school aspires to lead by example and demonstrate to other schools how they can shape their practice to better respect Tangata Whēnua, and support staff to learn Te Ao Māori practice. We consult with our Maori whanau to ensure their aspirations are being heard and included in our strategic aims.</p>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<p>We have formal annual performance and development agreements with all staff, and support staff development. Our agreed school improvement plans guide our professional learning and personal growth. We have a very effective management structure to ensure our planning and coaching support to our staff is effective and integrated with our school competency framework. Through collaborative teaching and planning staff are supported by their peers to grow professionally.</p>
<p><b>How are you recognising the employment requirements of women?</b></p>	<p>Flexible work arrangements are available to support the balance of personal obligations with the needs of the school. Flexible work times for planning also</p>

	ensure our employees can work around their requirements. We have supported and provided parental leave in line with our legislative requirements.
<b>How are you recognising the employment requirements of persons with disabilities?</b>	The school is set up for persons with disabilities. This includes staff and students. We provide a safe working environment that supports staff health and wellbeing. There are currently no employees who identify as having a disability in the current year.

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

## How we have given effect to Te Tiriti o Waitangi

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

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

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

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

### Partnership

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

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

### Protection

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

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

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

### Participation

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

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

In 2023 we have continued to develop and embed tikanga practices including mihi whakatau in various settings and our learning via the Maori Achievement Collaborative, which has included the re-introduction of whanau hui.

Staff have continued to develop their use of te reo and therefore their capacity to teach students through online te reo course for 2023 that can be seen in our Te Reo Maori Improvement Plan.

Our school board continues to remain abreast of the importance giving effect to Te Tiriti through policy review, professional reading, our 'special character board formation plan', leadership from the presiding member and principal gleaned from MAC involvement.

## Student Achievement Annual Target 2023 Numeracy

<b>Local Goal</b>	<b>Strategic Goal:</b> In relation to the New Zealand Curriculum, all students inclusive of those with learning needs will experience quality teaching in written language through the engagement of challenging personalised learning programmes, where students are aware of their own learning goals and next steps.										
<b>Target Area</b>	Deeper understanding Number knowledge and Basic facts to reduce cognitive load.										
<b>Target Groups</b>	We have 36 identified priority learners in the area of maths for 2023. Of this group 10 are boys, 26 are girls and 7 identify as Maori. 11 will be Year 6 in 2023. 5 will be Year 5 in 2023. 9 will be Year 4 in 2022. 6 will be Year 3 in 2023 and 5 will be in Year 2.										
<b>Annual Target / Aspiration</b>	To have all of our students inclusive of Maori and Pasifika and those with learning needs working within their expected curriculum level or at or above School Expectation in Maths.	<i>We expect that all Priority &amp; Targeted children will make significant &amp; accelerated progress meaning 1 or more stage progress in all areas of maths.</i>									
<b>Historical Position</b>	<p>Overall at the end of the 2022 year we have 43 (16%) of our students working towards their expected curriculum level in maths. 199 (71%) are working at their expected curriculum level and 36 (13%) are working beyond their expected level. Overall 84% of our students are working at or beyond their expected level.</p> <p>Data for other cohorts give us the following picture...</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Asian</td> <td>3 out of 36 are working towards expectation</td> </tr> <tr> <td>Maori</td> <td>9 out of 43 are working towards expectation</td> </tr> <tr> <td>Pasifika</td> <td>1 out of 4 are working towards expectation</td> </tr> <tr> <td>NZE</td> <td>29 out of 187 are working towards expectation</td> </tr> </table> <p>Our Year 2, 3 &amp; 5 cohorts are outliers with a higher percentage of students working towards their expected curriculum level in maths.</p> <p>Our girls mirror our school wide picture. 28 (18%) of our girls are working towards their expected curriculum level in maths. 113 (74%) are working at their expected curriculum level in maths. 10 (6%) of our girls are working beyond their expected curriculum level in maths. Overall we have 80% of our</p>			Asian	3 out of 36 are working towards expectation	Maori	9 out of 43 are working towards expectation	Pasifika	1 out of 4 are working towards expectation	NZE	29 out of 187 are working towards expectation
Asian	3 out of 36 are working towards expectation										
Maori	9 out of 43 are working towards expectation										
Pasifika	1 out of 4 are working towards expectation										
NZE	29 out of 187 are working towards expectation										



girls working at or beyond their expected curriculum level in maths.

Our data shows 15 (12%) of our boys are working towards their expected curriculum level in maths. 86 (68%) are working at their expected curriculum level in maths. 26 (20%) of our boys are working beyond their expected curriculum level in maths. Overall we have 88% of our boys working at or beyond their expected curriculum level in maths.

Our data shows 9 (20%) of our Maori students are working towards their expected curriculum level in maths. 32 (74%) are working at their expected curriculum level in maths. 2 (4%) of our Maori students are working beyond their expected curriculum level in maths.

Overall we have 78% of our Maori students working at or beyond their expected curriculum level in maths. This is sitting level with our whole school data.

Our Year 2 and Year 3 cohort are slight outliers with higher numbers of students working towards their expected curriculum level in maths.

Our data shows 3 (8%) of our Asian students are working towards their expected curriculum level in maths. 24 (67%) are working at their expected curriculum level in maths. 9 (25%) of our Asian students are working beyond their expected curriculum level in maths.

Overall we have 92% of our Asian students are working at or beyond their expected curriculum level in maths. This is 8% higher compared with our whole school data.

Our NZE Students have 84% working at or beyond their expected curriculum level. This is slightly lower than any of the other cohorts reported which would indicate that our NZE cohort is our biggest outlier cohort. Our data shows 29 (16%) of our NZE are working towards their expected curriculum level in maths. 135 (72%) are working at their expected curriculum level in maths. 23(12%) of our NZE are working beyond their expected curriculum level in maths.

## 2023 Literacy

<b>Local Goal</b>	<b>Strategic Goal:</b> In relation to the New Zealand Curriculum, all students inclusive of those with learning needs will experience quality teaching in written language through the engagement of challenging personalised learning programmes, where students are aware of their own learning goals and next steps.										
<b>Target Area</b>	Deeper understanding Number knowledge and Basic facts to reduce cognitive load.										
<b>Target Groups</b>	We have 36 identified priority learners in the area of maths for 2023. Of this group 10 are boys, 26 are girls and 7 identify as Maori. 11 will be Year 6 in 2023. 5 will be Year 5 in 2023. 9 will be Year 4 in 2022. 6 will be Year 3 in 2023 and 5 will be in Year 2.										
<b>Annual Target / Aspiration</b>	To have all of our students inclusive of Maori and Pasifika and those with learning needs working within their expected curriculum level or at or above School Expectation in Maths.										
<b>Historical Position</b>	<p><i>We expect that all Priority &amp; Targeted children will make significant &amp; accelerated progress meaning 1 or more stage progress in all areas of maths.</i></p> <p>Overall at the end of the 2022 year we have 43 (16%) of our students working towards their expected curriculum level in maths. 199 (71%) are working at their expected curriculum level and 36 (13%) are working beyond their expected level. Overall 84% of our students are working at or beyond their expected level.</p> <p>Data for other cohorts give us the following picture...</p> <table style="margin-left: 20px;"> <tr> <td>Asian</td> <td>3 out of 36 are working towards expectation</td> </tr> <tr> <td>Maori</td> <td>9 out of 43 are working towards expectation</td> </tr> <tr> <td>Pasifika</td> <td>1 out of 4 are working towards expectation</td> </tr> <tr> <td>NZE</td> <td>29 out of 187 are working towards expectation</td> </tr> </table> <p>Our Year 2, 3 &amp; 5 cohorts are outliers with a higher percentage of students working towards their expected curriculum level in maths.</p> <p>Our girls mirror our school wide picture. 28 (18%) of our girls are working towards their expected curriculum level in maths. 113 (74%) are working at their expected curriculum level in maths. 10 (6%) of our girls are working beyond their expected curriculum level in maths. Overall we have 80% of our girls working at or beyond their expected curriculum level in maths.</p> <p>Our data shows 15 (12%) of our boys are working towards their expected curriculum level in maths. 86 (68%) are working at their expected</p>			Asian	3 out of 36 are working towards expectation	Maori	9 out of 43 are working towards expectation	Pasifika	1 out of 4 are working towards expectation	NZE	29 out of 187 are working towards expectation
Asian	3 out of 36 are working towards expectation										
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Our data shows 9 (20%) of our Maori students are working towards their expected curriculum level in maths. 32 (74%) are working at their expected curriculum level in maths. 2 (4%) of our Maori students are working beyond their expected curriculum level in maths.

Overall we have 78% of our Maori students working at or beyond their expected curriculum level in maths. This is sitting level with our whole school data.

Our Year 2 and Year 3 cohort are slight outliers with higher numbers of students working towards their expected curriculum level in maths.

Our data shows 3 (8%) of our Asian students are working towards their expected curriculum level in maths. 24 (67%) are working at their expected curriculum level in maths. 9 (25%) of our Asian students are working beyond their expected curriculum level in maths.

Overall we have 92% of our Asian students are working at or beyond their expected curriculum level in maths. This is 8% higher compared with our whole school data.

Our NZE Students have 84% working at or beyond their expected curriculum level. This is slightly lower than any of the other cohorts reported which would indicate that our NZE cohort is our biggest outlier cohort. Our data shows 29 (16%) of our NZE are working towards their expected curriculum level in maths. 135 (72%) are working at their expected curriculum level in maths. 23(12%) of our NZE are working beyond their expected curriculum level in maths.

## Evaluation and analysis of the school's students' progress and achievement against annual targets



2023 Data for Reading, Writing & Maths

Data source: Overall Teacher Judgement (based on a range of information including standardised testing, continuous/ongoing formative assessment in class, HERO goal evidence)

“OTJ”

## Summary of student achievement in relation to curriculum expectations

### Maths

89.3 % At/above

10.7% Working towards/below

### Reading

89.3% At/above

10.7% Working towards/below

### Writing

93% At/above

7 % Working towards/below

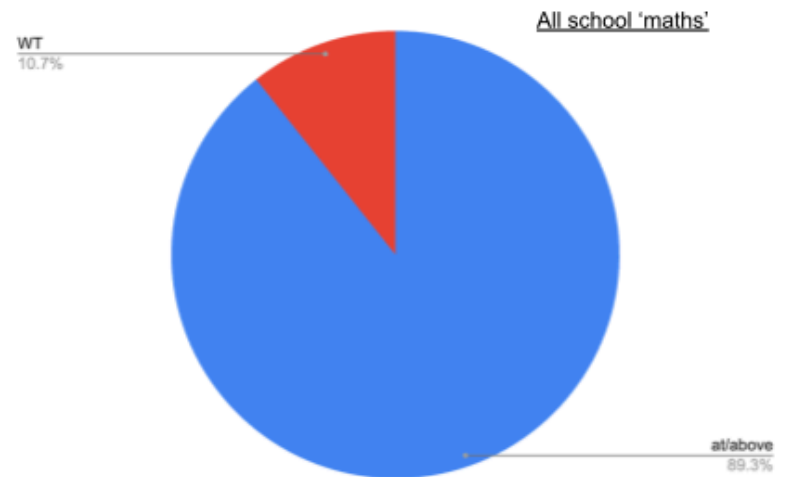
# Number & Algebra Totals By Year Level



Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond													
Beyond	7 (30.43%)		4 (9.76%)		7 (14.89%)		1 (2.17%)		1 (2.78%)		6 (18.75%)		12 (21.43%)
At	16 (69.57%)		37 (90.24%)		32 (68.09%)		38 (82.61%)		29 (80.96%)		21 (65.63%)		36 (64.29%)
Working towards					8 (17.02%)		7 (15.22%)		6 (16.67%)		5 (15.63%)		6 (10.71%)
Below													2 (3.57%)
<b>Totals</b>	<b>23 100%</b>		<b>41 100%</b>		<b>47 83%</b>		<b>46 85%</b>		<b>36 83%</b>		<b>32 84%</b>		<b>56 86%</b>

Overall:  
 281 children  
 251 working at or above expectation  
 30 working towards

Last month's PAT maths (Y3-6) = 88%  
 This data for Y3-6 26/170 = 85%  
 Internal measures stack up v external

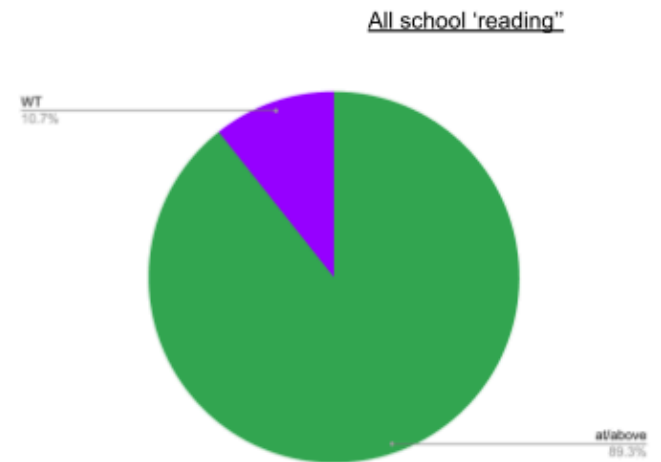


# Reading Totals By Year Level

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond													
Beyond			3 (7.32%)		6 (12.77%)		6 (13.04%)		3 (8.33%)		13 (40.63%)		11 (19.64%)
At	21 (91.30%)		26 (63.41%)		34 (72.34%)		37 (80.43%)		32 (88.89%)		16 (50.00%)		41 (73.21%)
Working towards			12 (29.27%)		7 (14.89%)		2 (4.35%)		1 (2.78%)		3 (9.38%)		2 (3.57%)
Below							1 (2.17%)						2 (3.57%)
<b>Totals</b>	<b>23 100%</b>		<b>41 70%</b>		<b>47</b>		<b>46</b>		<b>36</b>		<b>32</b>		<b>56</b>

Overall: (yes the same numbers as maths but a different spread)  
 281 children  
 251 working at or above expectation  
 30 working towards

Last months STAR (Y3-6) = 84%  
 This data for Y3-6 26/170 = 84%  
 Internal measures stack up v external



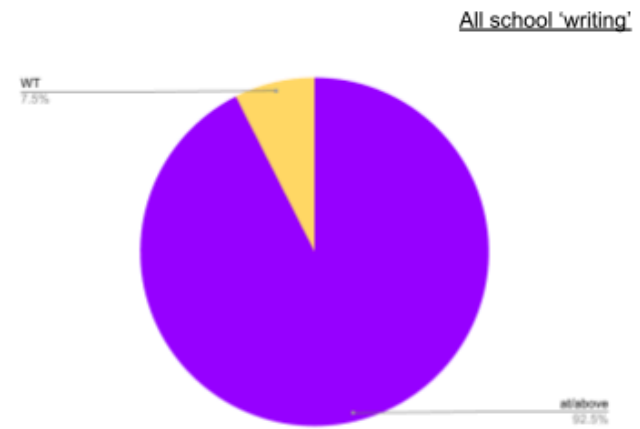
# Writing Totals By Year Level



Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond													
Beyond	1 (4.35%)		4 (9.76%)				6 (13.04%)				1 (3.13%)		9 (16.67%)
At	22 (95.65%)		37 (90.24%)		46 (97.87%)		36 (78.26%)		34 (94.44%)		26 (81.25%)		36 (66.67%)
Working towards					1 (2.13%)		4 (8.70%)		2 (5.56%)		5 (15.63%)		7 (12.96%)
Below													2 (3.70%)
<b>Totals</b>	<b>23</b>	<b>100%</b>	<b>41</b>	<b>100%</b>	<b>47</b>		<b>46</b>		<b>36</b>		<b>32</b>		<b>54</b>

Overall: 93%

281 children  
 260 working at or above expectation  
 21 working towards





# Analysis

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond	<b>Maths</b>												
Beyond	7 (30.43%)		4 (9.76%)		7 (14.89%)		1 (2.17%)		1 (2.78%)		6 (18.75%)		12 (21.43%)
At	16 (69.57%)		37 (90.24%)		32 (68.09%)		38 (82.61%)		29 (80.56%)		21 (65.63%)		36 (64.29%)
Working towards					8 (17.02%)		7 (15.22%)		6 (16.67%)		5 (15.63%)		6 (10.71%)
Below													2 (3.57%)
<b>Totals</b>	<b>23</b>		<b>41</b>		<b>47</b>		<b>46</b>		<b>36</b>		<b>32</b>		<b>56</b>
Beyond	<b>Reading</b>												
Beyond	2 (8.70%)		3 (7.32%)		6 (12.77%)		6 (13.04%)		3 (8.33%)		13 (40.63%)		11 (19.64%)
At	21 (91.30%)		26 (63.41%)		34 (72.34%)		37 (80.43%)		32 (88.89%)		16 (50.00%)		41 (73.21%)
Working towards					7 (14.89%)		2 (4.35%)		1 (2.78%)		3 (9.38%)		2 (3.57%)
Below							1 (2.17%)						2 (3.57%)
Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond	<b>Writing</b>												
Beyond	1 (4.35%)		4 (9.76%)				6 (13.04%)				1 (3.13%)		9 (16.67%)
At	22 (95.65%)		37 (90.24%)		46 (97.87%)		36 (78.26%)		34 (94.44%)		26 (81.25%)		36 (66.67%)
Working towards					1 (2.13%)		4 (8.70%)		2 (5.56%)		5 (15.63%)		7 (12.96%)
Below													2 (3.70%)
<b>Totals</b>	<b>23</b>		<b>41</b>		<b>47</b>		<b>46</b>		<b>36</b>		<b>32</b>		<b>54</b>

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year
Beyond	<b>Maths</b>			
Beyond	7 (30.43%)		4 (9.76%)	
At	16 (69.57%)		37 (90.24%)	
Working towards				
Below				
<b>Totals</b>	23		41	
Beyond	<b>Reading</b>			
Beyond	2 (8.70%)		3 (7.32%)	
At	21 (91.30%)		26 (63.41%)	
Working towards				
Below			12 (29.27%)	
<b>Totals</b>	23		41	
Beyond	<b>Writing</b>			
Beyond	1 (4.35%)		4 (9.76%)	
At	22 (95.65%)		37 (90.24%)	
Working towards				
Below				
<b>Totals</b>	23		41	

## Year 1

Reading: Y1 is a low cohort. Currently there are 30% working towards and 70% at/above which is low compared to our overall of 89% and an anomaly. With structured lit reading we are expecting quality over quantity and children can't really move up unless they have 99% mastered the level they are on. So our measure for reading is quite strict at this level (aligned with the experts). We would expect some to move up into the 'at/above' range next year.

Writing: they are all at the expectation which is also an anomaly. Students have to be able to write a simple sentence at 1i (who and a do). Which is quite a black and white measure. Writing gets more complex at level two so we may see that some of those children move into the 'wt' range next year.

Maths: All above which is an anomaly. Year 1s need to have mastered stage 2, which is black and white knowledge. May see some drop back (even with our best efforts to not let it happen)

### Maths: 86% at or above vs 89% overall

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond													
Beyond					1 (16.67%)				2 (50.00%)				3 (25.00%)
At	4 (100.00%)		4 (100.00%)		2 (33.33%)		5 (83.33%)		4 (66.67%)		2 (50.00%)		9 (75.00%)
Working towards					3 (50.00%)		1 (16.67%)		2 (33.33%)				
Below													
<b>Totals</b>	<b>4</b>		<b>4</b>		<b>6</b>		<b>6</b>		<b>6</b>		<b>4</b>		<b>12</b>

### Reading: 83% at or above vs 89% overall

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond													
Beyond					1 (16.67%)				1 (16.67%)				4 (33.33%)
At	4 (100.00%)		2 (50.00%)		1 (16.67%)		6 (100.00%)		5 (83.33%)		3 (75.00%)		8 (66.67%)
Working towards			2 (50.00%)		4 (66.67%)						1 (25.00%)		
Below													
<b>Totals</b>	<b>4</b>		<b>4</b>		<b>6</b>		<b>6</b>		<b>6</b>		<b>4</b>		<b>12</b>

Maori student data

### Writing: 93% at or above vs 93% overall

Judgement	End Year 0	Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Beyond													
Beyond													2 (18.18%)
At	4 (100.00%)		4 (100.00%)		5 (83.33%)		6 (100.00%)		6 (100.00%)		3 (75.00%)		8 (72.73%)
Working towards					1 (16.67%)						1 (25.00%)		1 (9.09%)
Below													
<b>Totals</b>	<b>4</b>		<b>4</b>		<b>6</b>		<b>6</b>		<b>6</b>		<b>4</b>		<b>11</b>

## Gender Splits

### Maths

127 boys. 119/127 at or above = 93%

154 girls. 129/154 at or above = 84%

### Reading

127 boys. 112/127 at or above = 88%

154 girls. 139/154 at or above = 90%

### Writing

127 boys. 117/127 at or above = 92%

154 girls. 141/154 at or above = 92%

## Moving forward in 2024

We have a strong process for identifying individuals who need extra support. Those identified as working toward in 2023 will be highlighted as priority learners and individual action plans will be drawn up for each. The need and plan is communicated to parents in week 5 of Term 1. Resource will then be allocated for those children to receive extra support on in a small group or individual basis, depending on need.

We will continue to develop and refine our structured literacy practice and upskill any teacher we bring in. In 2024 we will allocate units of responsibility for teachers to lead, alongside our Deputy Principals, our growth in knowledge and pedagogy for maths and literacy and to ensure we remain up to date with changes that come with Te Mataiaho (the refreshed New Zealand Curriculum).