



St Martins School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

| | |
|-------------------------|--|
| Ministry Number: | 3534 |
| Principal: | Andrew Mouat |
| School Address: | Albert Terrace, St Martins, Christchurch, 8022 |
| School Phone: | 03 332 6121 |
| School Email: | admin@stmartins.school.nz |

ST MARTINS SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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St Martins 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.

Dan Levett

Andrew Mouat

Full Name of Presiding Member

Full Name of Principal

Signed by:

Dan Levett

35670D7F152A0B6A

Signature of Presiding Member

Signed by:

Andrew Mouat

FB3A6DDF094DB806

Signature of Principal

28/05/2024

28/05/2024

Date:

Date:

St Martins School

Members of the Board

For the year ended 31 December 2023

| Name | Position | How Position Gained | Term Expired/ Expires |
|-------------------------------|-----------------------|----------------------------|------------------------------|
| Dan Levett | Presiding Member | Elected | Aug 2025 |
| Andrew Mouat | Principal | ex Officio | |
| Ranui Calman | Whanau Representative | Co-opted | Aug 2026 |
| Tracy Taylor | Parent Representative | Co-opted | Aug 2025 |
| Kate Hodgins | Parent Representative | Co-opted | n/a |
| Aaron Prince | Parent Representative | Elected | Aug 2025 |
| Helen Norcliffe | Staff Representative | Elected | Aug 2025 |
| Joseph Hampton | Parent Representative | Elected | Aug 2026 |
| Mark Broughton | Parent Representative | Elected | Jul 2023 |
| In Attendance Kate Thomson | Secretary | | |

St Martins School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

| | | 2023 | 2023 | 2022 |
|---|-------|------------------|------------------|------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Revenue | | | | |
| Government Grants | 2 | 4,287,266 | 4,087,801 | 3,697,092 |
| Locally Raised Funds | 3 | 294,750 | 241,500 | 277,118 |
| Interest | | 25,789 | 2,500 | 5,106 |
| Gain on Sale of Property, Plant and Equipment | | 1,558 | - | - |
| Total Revenue | | 4,609,363 | 4,331,801 | 3,979,316 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 91,694 | 67,450 | 65,405 |
| Learning Resources | 4 | 3,080,554 | 2,990,561 | 2,728,140 |
| Administration | 5 | 215,012 | 187,150 | 212,487 |
| Interest | | 1,966 | - | 1,966 |
| Property | 6 | 1,099,508 | 1,086,640 | 842,854 |
| Total Expense | | 4,488,734 | 4,331,801 | 3,850,852 |
| Net Surplus for the year | | 120,629 | - | 128,464 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 120,629 | - | 128,464 |

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

St Martins School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 718,093 | 718,093 | 681,858 |
| Total comprehensive revenue and expense for the year | | 120,629 | - | 128,464 |
| (Distributions to) Ministry of Education | | - | - | (115,959) |
| Contribution - Furniture and Equipment Grant | | - | - | 23,730 |
| Equity at 31 December | | 838,722 | 718,093 | 718,093 |
| Accumulated comprehensive revenue and expense | | 838,722 | 718,093 | 718,093 |
| Equity at 31 December | | 838,722 | 718,093 | 718,093 |

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

St Martins School

Statement of Financial Position

As at 31 December 2023

| | | 2023 | 2023 | 2022 |
|---|-------|---------|-------------|---------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 10,199 | 264,758 | 257,854 |
| Accounts Receivable | 8 | 256,030 | 198,550 | 198,550 |
| GST Receivable | | 22,540 | 5,570 | 5,570 |
| Prepayments | | 30,354 | 10,938 | 10,938 |
| Inventories | 9 | 17,460 | 18,963 | 18,963 |
| Investments | 10 | 521,290 | 154,197 | 154,197 |
| Funds Receivable for Capital Works Projects | 17 | 4,602 | 34,760 | 34,760 |
| | | 862,475 | 687,736 | 680,832 |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 281,307 | 230,324 | 230,324 |
| Revenue Received in Advance | 13 | 11,746 | 5,591 | 5,591 |
| Provision for Cyclical Maintenance | 14 | 1,867 | 1,601 | 1,867 |
| Painting Contract Liability | 15 | 6,096 | 6,096 | 6,096 |
| Finance Lease Liability | 16 | 15,766 | 15,523 | 15,523 |
| Funds held for Capital Works Projects | 17 | - | 4,133 | 4,133 |
| | | 316,782 | 263,268 | 263,534 |
| Working Capital Surplus | | 545,693 | 424,468 | 417,298 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 321,079 | 342,375 | 342,375 |
| | | 321,079 | 342,375 | 342,375 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 8,536 | 16,468 | 5,336 |
| Painting Contract Liability | 15 | 13,716 | 13,716 | 17,678 |
| Finance Lease Liability | 16 | 5,798 | 18,566 | 18,566 |
| | | 28,050 | 48,750 | 41,580 |
| Net Assets | | 838,722 | 718,093 | 718,093 |
| Equity | | 838,722 | 718,093 | 718,093 |

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

St Martins School

Statement of Cash Flows

For the year ended 31 December 2023

| | | 2023 | 2023 | 2022 |
|---|------|------------------|----------------|----------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 974,050 | 788,239 | 886,872 |
| Locally Raised Funds | | 269,560 | 241,500 | 264,910 |
| International Students | | 1,304 | - | - |
| Goods and Services Tax (net) | | (16,970) | - | 33,536 |
| Payments to Employees | | (433,680) | (353,277) | (442,076) |
| Payments to Suppliers | | (635,462) | (585,962) | (632,661) |
| Interest Paid | | (1,966) | - | - |
| Interest Received | | 23,276 | 2,500 | 4,472 |
| Net cash from Operating Activities | | 180,112 | 93,000 | 115,053 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment | | 1,558 | - | - |
| Purchase of Property Plant & Equipment | | (72,488) | (70,000) | (80,654) |
| Purchase of Investments | | (367,093) | - | (2,555) |
| Net cash (to) Investing Activities | | (438,023) | (70,000) | (83,209) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 23,730 |
| Finance Lease Payments | | (9,673) | (10,000) | (22,035) |
| Painting Contract Payments | | (6,096) | (6,096) | 23,774 |
| Funds Administered on Behalf of Other Parties | | 26,025 | - | (24,506) |
| Net cash from/(to) Financing Activities | | 10,256 | (16,096) | 963 |
| Net (decrease)/increase in cash and cash equivalents | | (247,655) | 6,904 | 32,807 |
| Cash and cash equivalents at the beginning of the year | 7 | 257,854 | 257,854 | 225,047 |
| Cash and cash equivalents at the end of the year | 7 | 10,199 | 264,758 | 257,854 |

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 Martins School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

1.7. Accounts Receivable

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

1.8. Inventories

Inventories are consumable items held for sale and comprised of school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

1.9. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Building improvements | 10–40 years |
| Furniture and equipment | 5–15 years |
| Information and communication technology | 4–5 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

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

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

Non cash generating assets

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

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the 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.

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

1.15. Funds Held in Trust

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

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

1.16. Funds held for Capital Works

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

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

1.17. Provision for Cyclical Maintenance

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

1.18. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

1.19. Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. Services received in-kind

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

2. Government Grants

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 946,580 | 775,902 | 924,678 |
| Teachers' Salaries Grants | 2,424,858 | 2,424,858 | 2,150,765 |
| Use of Land and Buildings Grants | 852,041 | 852,041 | 580,892 |
| Other Government Grants | 63,787 | 35,000 | 40,757 |
| | <u>4,287,266</u> | <u>4,087,801</u> | <u>3,697,092</u> |

3. Locally Raised Funds

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations & Bequests | 154,136 | 113,600 | 93,658 |
| Fees for Extra Curricular Activities | 45,110 | 36,750 | 38,149 |
| Trading | 35,378 | 31,000 | 38,204 |
| Fundraising & Community Grants | 37,163 | 40,000 | 36,876 |
| Other Revenue | 22,311 | 20,150 | 70,231 |
| International Student Fees | 652 | - | - |
| | <u>294,750</u> | <u>241,500</u> | <u>277,118</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 52,972 | 34,500 | 36,894 |
| Trading | 34,681 | 25,500 | 23,767 |
| Fundraising & Community Grant Costs | 2,953 | 4,500 | 559 |
| Other Locally Raised Funds Expenditure | 1,088 | 2,500 | 4,185 |
| International Student - Other Expenses | - | 450 | - |
| | <u>91,694</u> | <u>67,450</u> | <u>65,405</u> |
| | <u>203,056</u> | <u>174,050</u> | <u>211,713</u> |

Surplus for the year Locally raised funds

During the year the School hosted 1 International student (2022:nil)

4. Learning Resources

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 226,626 | 228,463 | 159,866 |
| Equipment Repairs | 1,148 | - | - |
| Information and Communication Technology | 21,569 | 21,050 | 22,758 |
| Library Resources | 1,800 | 2,500 | 1,780 |
| Employee Benefits - Salaries | 2,695,304 | 2,621,298 | 2,426,235 |
| Staff Development | 36,050 | 37,250 | 18,512 |
| Depreciation | 98,057 | 80,000 | 98,989 |
| | <u>3,080,554</u> | <u>2,990,561</u> | <u>2,728,140</u> |

5. Administration

| | 2023 | 2023 | 2022 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fee | 6,339 | 3,750 | 6,038 |
| Board Fees | 3,350 | 3,500 | 3,640 |
| Board Expenses | 8,668 | 6,500 | 9,437 |
| Communication | 1,689 | 1,575 | 1,568 |
| Consumables | 32,651 | 32,500 | 26,768 |
| Operating Lease | 647 | 600 | 606 |
| Legal Fees | 339 | 400 | 339 |
| Other | 9,037 | 5,075 | 3,829 |
| Employee Benefits - Salaries | 133,743 | 119,500 | 144,220 |
| Insurance | 12,771 | 9,000 | 10,622 |
| Service Providers, Contractors and Consultancy | 5,778 | 4,750 | 5,420 |
| | <u>215,012</u> | <u>187,150</u> | <u>212,487</u> |

6. Property

| | 2023 | 2023 | 2022 |
|-------------------------------------|------------------|------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 16,159 | 15,099 | 13,561 |
| Consultancy and Contract Services | 76,095 | 75,000 | 75,855 |
| Cyclical Maintenance | 5,334 | 13,000 | 5,334 |
| Grounds | 1,303 | 2,000 | 1,384 |
| Heat, Light and Water | 27,507 | 25,050 | 26,435 |
| Rates | 12,895 | 12,000 | 11,297 |
| Repairs and Maintenance | 36,935 | 23,500 | 62,886 |
| Use of Land and Buildings | 852,041 | 852,041 | 580,892 |
| Security | 10,657 | 8,950 | 11,501 |
| Employee Benefits - Salaries | 60,582 | 60,000 | 53,709 |
| | <u>1,099,508</u> | <u>1,086,640</u> | <u>842,854</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

| | 2023 | 2023 | 2022 |
|---|---------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Bank Accounts | 10,199 | 264,758 | 257,854 |
| Cash and Cash Equivalents for Statement of Cash Flows | <u>10,199</u> | <u>264,758</u> | <u>257,854</u> |

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

Of the \$10,199 Cash and Cash Equivalents, \$4,911 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

| | 2023 | 2023 | 2022 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables | 26,926 | 1,796 | 1,796 |
| Receivables from the Ministry of Education | 14,977 | 22,248 | 22,248 |
| Interest Receivable | 3,471 | 958 | 958 |
| Teacher Salaries Grant Receivable | 210,656 | 173,548 | 173,548 |
| | <u>256,030</u> | <u>198,550</u> | <u>198,550</u> |
| Receivables from Exchange Transactions | 30,397 | 2,754 | 2,754 |
| Receivables from Non-Exchange Transactions | 225,633 | 195,796 | 195,796 |
| | <u>256,030</u> | <u>198,550</u> | <u>198,550</u> |

9. Inventories

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | 17,460 | 18,963 | 18,963 |
| | <u>17,460</u> | <u>18,963</u> | <u>18,963</u> |

10. Investments

The School's investment activities are classified as follows:

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 521,290 | 154,197 | 154,197 |
| Total Investments | <u>521,290</u> | <u>154,197</u> | <u>154,197</u> |

11. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-----------------------|
| 2023 | | | | | | |
| Building Improvements | 4,901 | 6,000 | - | - | (487) | 10,414 |
| Furniture and Equipment | 207,133 | 16,651 | (5,819) | - | (35,030) | 182,935 |
| Information and Communication Technology | 64,055 | 51,026 | - | - | (40,765) | 74,316 |
| Leased Assets | 35,991 | 4,273 | - | - | (17,753) | 22,511 |
| Library Resources | 30,295 | 1,880 | - | - | (4,022) | 28,153 |
| Work in Progress | - | 2,750 | - | - | - | 2,750 |
| Balance at 31 December 2023 | <u>342,375</u> | <u>82,580</u> | <u>(5,819)</u> | <u>-</u> | <u>(98,057)</u> | <u>321,079</u> |

The net carrying value of furniture and equipment held under a finance lease is \$22,511 (2022: \$35,991)

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.

| | 2023 Cost or Valuation \$ | 2023 Accumulated Depreciation \$ | 2023 Net Book Value \$ | 2022 Cost or Valuation \$ | 2022 Accumulated Depreciation \$ | 2022 Net Book Value \$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements | 119,874 | (109,460) | 10,414 | 113,874 | (108,973) | 4,901 |
| Furniture and Equipment | 596,691 | (413,756) | 182,935 | 587,416 | (380,283) | 207,133 |
| Information and Communication Technology | 499,239 | (424,923) | 74,316 | 448,213 | (384,158) | 64,055 |
| Leased Assets | 74,289 | (51,778) | 22,511 | 74,162 | (38,171) | 35,991 |
| Library Resources | 127,530 | (99,377) | 28,153 | 125,650 | (95,355) | 30,295 |
| Work in Progress | 2,750 | - | 2,750 | - | - | - |
| Balance at 31 December | <u>1,420,373</u> | <u>(1,099,294)</u> | <u>321,079</u> | <u>1,349,315</u> | <u>(1,006,940)</u> | <u>342,375</u> |

12. Accounts Payable

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---------------------------------------|-----------------------|-------------------------------------|-----------------------|
| Creditors | 46,791 | 22,834 | 22,834 |
| Accruals | 4,489 | 4,288 | 4,288 |
| Banking Staffing Overuse | - | 22,663 | 22,663 |
| Employee Entitlements - Salaries | 223,091 | 175,276 | 175,276 |
| Employee Entitlements - Leave Accrual | 6,936 | 5,263 | 5,263 |
| | <u>281,307</u> | <u>230,324</u> | <u>230,324</u> |
| Payables for Exchange Transactions | <u>281,307</u> | <u>230,324</u> | <u>230,324</u> |
| | <u><u>281,307</u></u> | <u><u>230,324</u></u> | <u><u>230,324</u></u> |

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | 4,911 | - | - |
| International Student Fees in Advance | 652 | - | - |
| Other Revenue in Advance | 6,183 | 5,591 | 5,591 |
| | <u>11,746</u> | <u>5,591</u> | <u>5,591</u> |

14. Provision for Cyclical Maintenance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 7,203 | 7,203 | 31,739 |
| Increase to the Provision During the Year | 5,334 | 13,000 | 5,334 |
| Use of the Provision During the Year | (2,134) | (2,134) | (29,870) |
| Provision at the End of the Year | <u>10,403</u> | <u>18,069</u> | <u>7,203</u> |
| Cyclical Maintenance - Current | 1,867 | 1,601 | 1,867 |
| Cyclical Maintenance - Non current | 8,536 | 16,468 | 5,336 |
| | <u>10,403</u> | <u>18,069</u> | <u>7,203</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 painting plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Painting Contract Liability

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---------------------|----------------------|-------------------------------------|----------------------|
| Due within one year | 6,096 | 6,096 | 6,096 |
| Due after one year | 13,716 | 13,716 | 17,678 |
| | <u>19,812</u> | <u>19,812</u> | <u>23,774</u> |

In 2021 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 16,825 | 17,194 | 17,194 |
| Later than One Year and no Later than Five Years | 6,033 | 19,573 | 19,573 |
| Future Finance Charges | (1,294) | (2,678) | (2,678) |
| | <u>21,564</u> | <u>34,089</u> | <u>34,089</u> |
| Represented by: | | | |
| Finance lease liability - Current | 15,766 | 15,523 | 15,523 |
| Finance lease liability - Non-current | 5,798 | 18,566 | 18,566 |
| | <u>21,564</u> | <u>34,089</u> | <u>34,089</u> |

17. Funds Held for Capital Works Projects

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

| 2023 | Opening Balances | Receipts from MoE | Payments | Board Contributions | Closing Balances |
|----------------------------|------------------|-------------------|----------------|---------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| SIP Landscaping -227480 | 4,133 | - | (8,898) | 163 | (4,602) |
| Hall Redevelopment - 22257 | (34,760) | 34,760 | - | - | - |
| Totals | <u>(30,627)</u> | <u>34,760</u> | <u>(8,898)</u> | <u>163</u> | <u>(4,602)</u> |

Represented by:

Funds Receivable from the Ministry of Education (4,602)

| 2022 | Opening Balances | Receipts from MoE | Payments | Board Contributions | Closing Balances |
|-----------------------------------|------------------|-------------------|-----------------|---------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Site Fence Installation | 201 | - | (201) | - | - |
| Water Line and Hot Water Cylinder | (8,993) | 8,993 | - | - | - |
| SIP Landscaping | 7,133 | - | (3,000) | - | 4,133 |
| Hall Redevelopment - 22257 | (120,421) | - | (30,298) | 115,959 | (34,760) |
| Totals | <u>(122,080)</u> | <u>8,993</u> | <u>(33,499)</u> | <u>115,959</u> | <u>(30,627)</u> |

Represented by:

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

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

| | 2023 Actual | 2022 Actual |
|---|----------------|----------------|
| | \$ | \$ |
| <i>Board Members</i> | | |
| Remuneration | 3,350 | 3,640 |
| <i>Leadership Team</i> | | |
| Remuneration | 403,470 | 378,432 |
| Full-time equivalent members | 3.00 | 3.00 |
| Total key management personnel remuneration | <u>406,820</u> | <u>382,072</u> |

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance (x1) and Property (x1) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

| | 2023 Actual | 2022 Actual |
|--|-------------|-------------|
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 165 - 170 | 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 | 2023 FTE Number | 2022 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 -110 | 5.00 | 3.00 |
| 110 -120 | 2.00 | 1.00 |
| 120 - 130 | 1.00 | - |
| | <u>8.00</u> | <u>4.00</u> |

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

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

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022:\$46,022).

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

| | 2023 | 2023 | 2022 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash and Cash Equivalents | 10,199 | 264,758 | 257,854 |
| Receivables | 256,030 | 198,550 | 198,550 |
| Investments - Term Deposits | 521,290 | 154,197 | 154,197 |
| Total Financial assets measured at amortised cost | <u>787,519</u> | <u>617,505</u> | <u>610,601</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 281,307 | 230,324 | 230,324 |
| Finance Leases | 21,564 | 34,089 | 34,089 |
| Painting Contract Liability | 19,812 | 19,812 | 23,774 |
| Total Financial liabilities measured at amortised Cost | <u>322,683</u> | <u>284,225</u> | <u>288,187</u> |

24. Events After Balance Date

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

25. Potentially Controlled Entity

In accordance with PBE IPSAS 35 Consolidated Financial Statements it is possible that the related entity of St Martins School, S'MART COMMUNITY INCORPORATED, could be determined to be a controlled entity for financial reporting purposes which would require consolidation of the entity into the School's financial statements. The entity has not been consolidated into the School's financial statements for the year ended 31 December 2023 because the determination of control is complex and judgement and an assessment and determination of control has not been made at the date of authorising these financial statements.

26. 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 MARTIN'S SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Saint Martin's School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Qualified Opinion

We have audited the financial statements of the School on pages 3 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 May 2024. This is the date at which our opinion is expressed.

The basis for our qualified 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 Qualified Opinion

The school has an obligation to the Ministry of Education to keep the land and buildings in good order and repair. The Statement of Financial Position on page 5 includes a Provision for Cyclical Maintenance, which totals \$10,403. We have not been able to obtain sufficient evidence that this covers the school in its entirety and have been unable to determine the effect of this.

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Strategic Goals and Objectives, Kiwisport Funding Report, Report on how the school has given effect to Te Tiriti o Waitangi, Students Progress and Achievement and the Compliance with Education and Training Act 2020, 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
On behalf of the Auditor-General
Christchurch, New Zealand

2023 STRATEGIC GOALS and OBJECTIVES

Wellbeing and Pathways

| | |
|--|--|
| Wellbeing and Pathways | Learners at the Centre (OB 1.1) |
| The holistic wellbeing of students and whānau is nurtured and grown as students transition into, through, and out of St Martins School. This includes emotional, spiritual, physical and mental wellbeing. | Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying. |
| | Barrier Free Access (OB 2.3) |
| | Reduce barriers to education for all, including for Māori and Pacific learners ākonga, disabled learners ākonga and those with learning support needs. |
| | Te Ara Huarau School Improvement Framework ERO Indicators - Stewardship |

1. Ask learners / ākonga, whānau and staff about their experiences of racism, discrimination and bullying and use that information to reduce these behaviours. (NELP Action #1.1.1)
2. Create a safe and inclusive culture where diversity is valued and all ākonga and staff feel they belong. (NELP Action #1.1.3)
3. Students' wellbeing and resilience will be nurtured through teaching and learning programmes.

Engage in the Positive Behaviour for Learning programme with the MoE.

The leads have had three meetings while the whole team has been to one session. We believe there are a number of aspects that are being implemented in the school with our main focus being on consistency across the school. Currently we are exploring the Why of PB4L, developing a shared vision across the school around positive behaviour. A focus area for PB4L is to lever behaviours off the school values. The PB4L team would like to progress the work of the values and have asked if these will change. They have looked at and discussed MacFarlane's Educultural Wheel.

Implement the Resilience Project in the Y7 / 8 area

Classes have two 30 minute sessions per week. There have been a variety of topics covered . As there are two slightly different programmes Y7 and Y8, pods are deciding whether to combine or separate depending on the topic. Kaiako are enjoying the aspect that the resources are available and discussion starters. Some of the activities are being adapted with additional support through media clips. The programme is broken down and explained by creator Hugh van Cuylenburg and takes students through emotionally engaging programs that provide practical, evidence-based mental health strategies to build resilience and happiness in students. The programme provides a focus on the three main strategies: Gratitude, Empathy and Mindfulness (GEM). It is mapped to the New Zealand curriculum and is delivered via presentations from the students and teacher, teacher resources and an accompanying App. Students have enjoyed exploring this interactive, dynamic and emotionally engaging programme, and are learning real-life practical skills that they can implement into their everyday lives to enhance their overall wellbeing.

Continued focus on team based values programmes

Y0 - 2

There is a focus on friendships, zones of regulation, pause, breathe, smile, self control. Incorporation of whakatauki within the values programme.

Y3 / 4

A focus on Personal Best and sees the tamariki exploring perseverance and growth mindset. This is accompanied by weekly mindfulness activities.

Y5 / 6

A team hui is held each week, kaiako takes it in turn to organise a focus area. This may be after discussion or noticings across the team or a school value. The children discuss and unpack this at the time. Teachers refer back to the ideas throughout the week.

Wellbeing check ins of staff through the PGC cycle, opportunities for staff to utilise strengths within the school setting

Discussions around wellbeing are incorporated into termly PGC conversations.

Term one was with the Principal, in term two the DPs and Team Leaders will hold the conversations.

We continue to have Thankful Thursday for the staff. We have started staff and family yoga on a Saturday morning at 10am. This may be opened up to the community in the future.

Staff expertise is used in various forms across the school, this may be interest aspects (eg Navigators Friday morning rotation of poetry, arts, science, PE, drama), focus groups (eg Te Reo Enrichment Y3 - 8, Performing Arts Showquest Y7 / 8), within team sharing, as well as itinerant teachers (eg school orchestra).

Continue to fund CMM, prioritising students as appropriate

[Refer to 2023 Learning Support Mid Year Report](#)

Engage with a number of outside agencies

- Mana Ake in school support and parent programs
- RTLB
- MoE specialists

[Refer to 2023 Learning Support Mid Year Report](#)

4. Ensure disabled learners | ākonga and staff, those with learning support needs, gifted learners | ākonga and neurodiverse learners | ākonga are safe and included in their school or kura, their needs are supported, and that learning support programmes are robust and effective. (NELP Action #2.3.2).

IEPs are developed, implemented and reviewed

Learning support needs are identified, awareness, programmes and - are strengthened

Learning Assistant programmes are coordinated to ensure the greatest number of ākonga can be supported

Offer Learning Assistant professional learning to implement effective programmes that meet needs

[Refer to 2023 Learning Support Mid Year Report](#)

5. The board is strengthening its active representation. Actions are being taken to ensure diversity, sustainability and succession are in place.

Actively promote the School Board to the community by way of some of the following methods and events:

- Invite Whānau to attend board meetings
- Regular updates via newsletter, Facebook page, website, posters around school / conversations
- Members to attend PTA, Whānau Group meetings
- Wine & cheese Q&A nights
- Meet & greet election candidate nights - September
- Presiding member / board to host staff morning teas

Invitation extended to the community to attend meetings. Two parents have attended a board meeting. Board / PTA / Whānau / Staff hui completed.

Community Engagement

| Community Engagement | Learners at the Centre (OB1.2) |
|--|--|
| Parents, whānau, community, and iwi feel a sense of welcome, belonging, and connection with the school, and engage in supporting both the learning of their tamariki and wider activities of the school. | Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures. |

Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori. (NELP Action #1.2.4)

Create an action plan from the Hautū review tool

The 2023 focus has been on:

- A minimum of 10 hours Te Reo Professional Learning for all teachers
- Organisation of a Maraiki community event
- Mārae visits for all classes
- Develop a progression for mihimihi and pepeha across the school
- Implement a procedure for welcoming visitors to the board meetings

St Martins School | Hato Mātene will contribute to actions in the community on issues relevant and topical to the community. Consultation with whanau, the community and mana whenua where appropriate.

Continue to develop a travel plan in conjunction with CCC inclusive of making recommendations to wider travel issues.

We have started the walking school bus with two routes to school, Hunstbury and Hillsborough. Alice D has led information sessions for parents and coordinated these to get them started. The feedback from parents is that these routes are running well. At the moment they run in the mornings on particular days of the week. Each group has been given hi-vis vests from the City Council, which were donated by ACC. We initially had high interest in the walking school bus and there is potential to start another route next year.

Creative in schools Mural

The school mural was finished in term two. Thank you to the overseeing teacher and the creative in school. Nicky and Jacquelyn worked with a number of ākonga from the Y5 - 8 area of the school. They went on an EOTC trip as a group to look at art in town, had sessions on crafting ideas before pooling

these to develop the mural on the wall of the top courts. The mural includes themes of inclusivity, being equal, looking after each other and has a nod to the school houses.

Y3 / 4 Waitaha Wai programme

Waitaha Wai is a water education programme designed to educate students about the importance of water and waterways in our environment. Our focus has been on the Ōpāwaho River, where we have undertaken scientific experiments, as well as engaging in learning about sustainability and conservation practices around our area. This focus has extended to learning about the rocks, landforms and volcanoes on Banks Peninsula. We engaged a parent through their programme VOLCANICKED to lead some of our lessons.

Culture and Identity - Term 4 2023

| Culture and Identity | Quality Teaching and Leadership (OB 3.5) |
|--|---|
| St Martins School Hato Mātene recognises, values, and celebrates the diversity that constitutes culture and identity in its various forms, and encourages students to have a strong sense of who they are and what they value. | Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning |

Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture (NELP Action #3.5.1)
Talk with learners/ākonga about why correct pronunciation of te reo Māori is important and provide them with opportunities to learn and practice without judgement (NELP Action #3.5.3).

Continue to develop programmes with the support of the Whānau Group

- Immersion te reo group
- Matariki

The whānau group have supported our kura in a number of areas this year; Matariki celebration, Marae visits, Mihimihi competition templates and judging.

As a kura we have released a Kaiako to take an immersion te reo group. This group meets once a week for an hour. Tamariki are positive about joining in.

Te reo Māori is included in daily interactions, with specific te reo programmes being planned and implemented

All teams plan units of learning to develop te reo across the school. This is adapted term by term to build on. There is the opportunity for the whole class, elective groupings and immersion group.

Across the school we have focussed on the following achievement objectives throughout the year:

Level 1

- Greet, farewell, and acknowledge people and respond to greetings and acknowledgments
- Introduce themselves and others and respond to introductions
- Communicate about number, using days of the week, months, and dates;
- Communicate about personal information, such as name, parents' and grandparents' names, iwi, hapū, mountain, and river, or home town and place of family origin
- Communicate about location
- Understand and use simple politeness conventions (for example, ways of acknowledging people, expressing regret, and complimenting people);
- Use and respond to simple classroom language

Level 2

- Communicate about relationships between people;
- Communicate about possessions;
- Communicate about likes and dislikes;
- Communicate about physical characteristics, personality, and feelings.

There has also been a strong emphasis and links across curriculum areas, these can be noted particularly in ANZHC units, values and the contexts of some wearable arts presentations.

Teaching staff are gaining confidence with their personal use of te reo and see this as an area to continue to grow in.

STUDENT PROGRESS and ACHIEVEMENT

MATHS

Main Findings:

Mid-Year data shows **84%** of students across the school are At or Above the St Martins School expectations.

- School wide data shows **83%** of girls are achieving At or Above in Maths.
- School wide data shows **85%** of boys are achieving At or Above in Maths.

Decisions and Actions

| Year 0-2 | Year 3/4 |
|---|--|
| <p>Continue with:</p> <ul style="list-style-type: none"> • Balanced programme with problem solving, number and strand taught across the week. • Fraction hotspot/recap on a regular basis (at least every fortnight). • Explicit teaching of Maths Talk Moves is covered in each class. • Zone of proximity groupings are used for some learners. • Flexible groupings are used to explicitly teach knowledge gaps. <p>Next steps to try:</p> <ul style="list-style-type: none"> • Send home number/activity packs to reinforce what has been taught that week. • More explicit algebra in number knowledge teaching. • Numicon training across the team to suit the needs of the learners. | <p>Continue with:</p> <ul style="list-style-type: none"> • Revising and revisiting a range of strategies to solve problems using the 4 operations. • Weekly Basic Facts. • Explicit teaching of strategies and skills for Number and Algebra. • Continue with needs based interchange. <p>Next steps to try:</p> <ul style="list-style-type: none"> • Use e-AsTTle data more to fill gaps in knowledge. • Moderate as a team once a term (bring books, testing and observations). • Look further into discrepancies / variations in data across pods and classes. |
| Year 5/6 - Navigators | Year 7/8 |
| <p>Continue with:</p> <ul style="list-style-type: none"> • Using materials to model problems when needed. • Hands on learning experiences. | <p>Continue with:</p> <ul style="list-style-type: none"> • Needs based groupings. • Teaching factors/common multiples. |

- Building confidence - modelling failure, it's ok to take risks, teachable moments.
- Explicit instruction.
- The teacher uses modelling books to refer back to.
- Have wall displays that reflect current learning.
- Identifying target students on our planning.
- Sharing of Math planning across the team.
- Consistent strand Maths planning / assessment across the team.

Next steps to try:

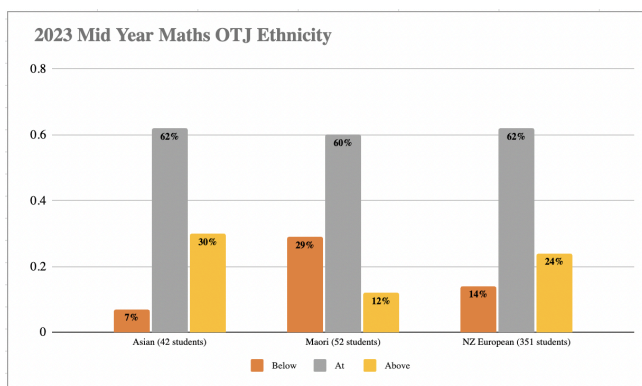
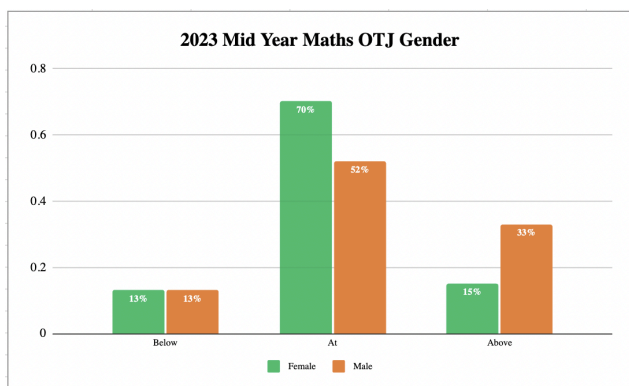
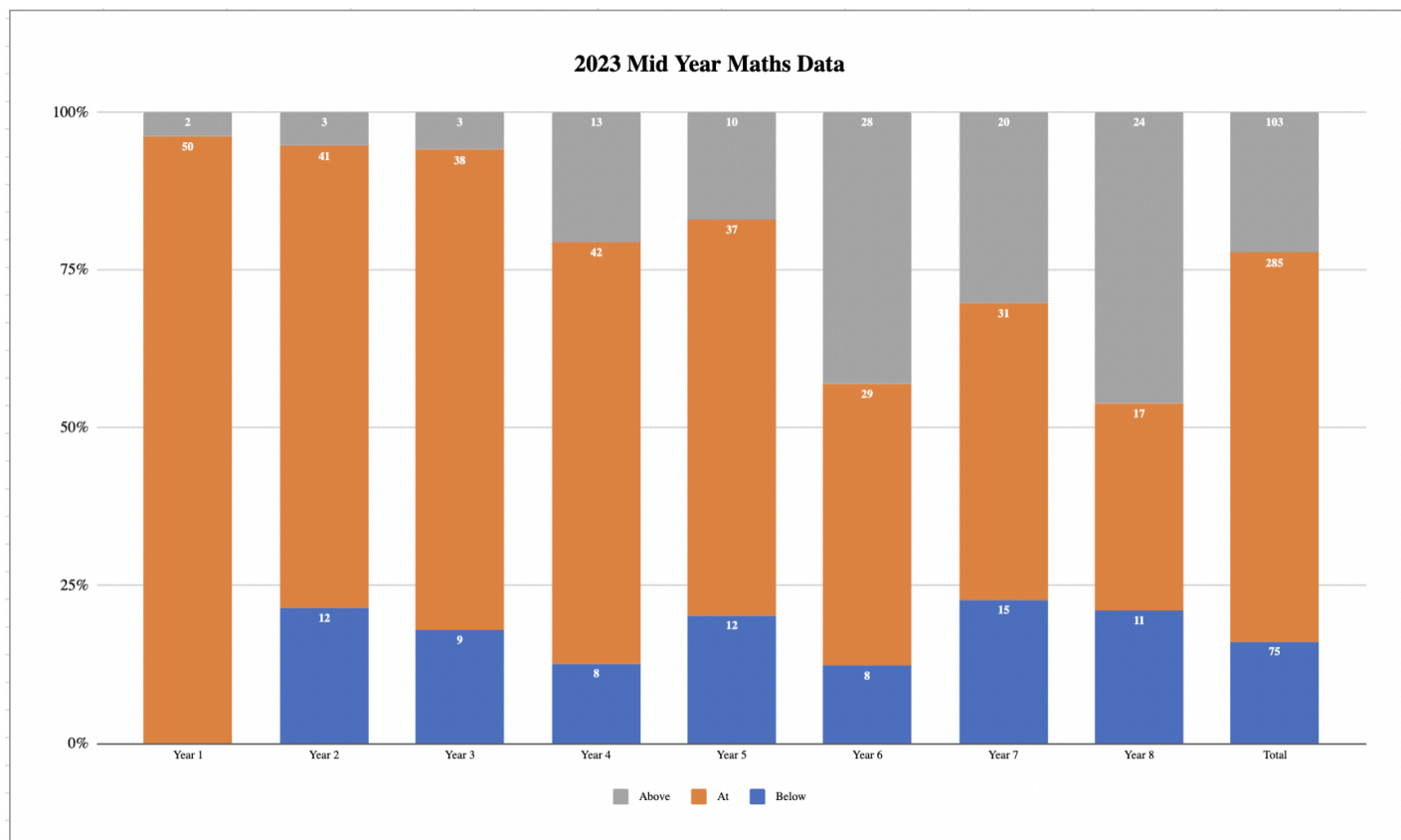
- Fostering ako relationships between students (student to student teaching).
- Using GloSS style questions as whole class problems for practice.
- Refer back to our target students in meetings and discuss their tracking.
- Consistently sharing learning outcomes at the start of the lesson and having these highlighted in books.

- Using resources / materials to support target students.
- Extension students - problem solving/algebraic equations.
- Continue with aspects of problem solving in pairs - using Talk Moves (tools used by teachers to support rich, meaningful classroom discussion in mathematics).
- Lesson starters that focus on number knowledge and number sense (e.g. estimation slides by Steve Wyborney).
- GloSSing the learning support students.
- Getting learning assistants / teachers to read tests to students who can't read them - students struggling with comprehension.
- Use real life contexts - shopping (money), gaming, basketball stats etc.

Next steps to try:

- Incorporate more Maths games into our programme.
- More cultural problems/contexts to cater for a variety of cultural students.
- Share kids-speak e-AsTTle report with students. Talk them through it.

Data at a Glance:



2023 READING

Main Findings:

Mid-Year data shows **81%** of students across the school are At or Above the St Martins School expectations.

- School wide data shows **84%** of girls are achieving At or Above in Reading.
- School wide data shows **78%** of boys are achieving At or Above in Reading.

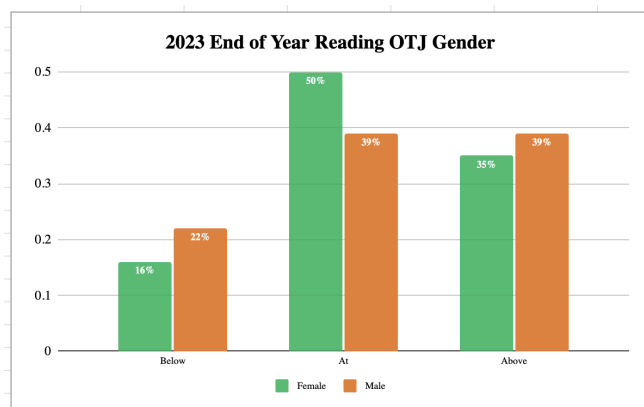
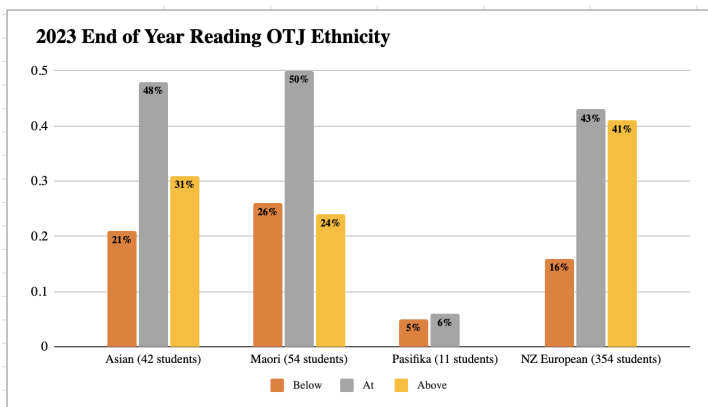
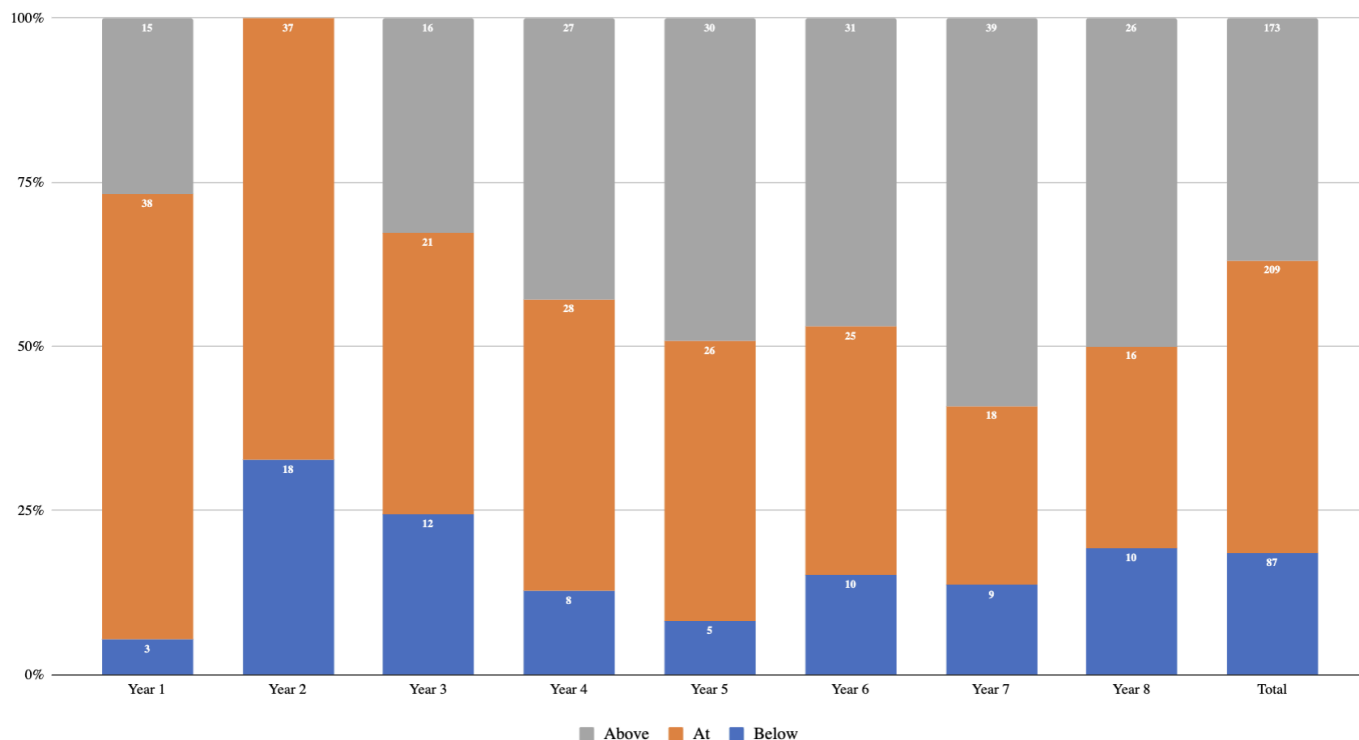
Decisions and Actions

| Year 0-2 | Year 3/4 |
|---|--|
| <p>Continue with:</p> <ul style="list-style-type: none"> • Continue working through the iDeaL Approach in a systematic way. | <p>Continue with:</p> <ul style="list-style-type: none"> • Keep using the decodables for our lower readers and then transition these readers onto authentic texts. |

| | |
|---|--|
| <ul style="list-style-type: none"> ● Encourage regular home learning to consolidate learning forms school. ● Explicit teaching of blending sounds together. ● Testing children using the iDeal Reading Skills Record ● Phonological Awareness - especially for the younger students as well as the target students. ● Fluency strips and boxes <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Daily irregular word practise - once children think they have mastered their irregular words they can check it off by a teacher on the wall heart word checklist. ● Fluency boxes for some classes. ● Sharing Structured Literacy goals on Hero with whānau. | <ul style="list-style-type: none"> ● Use high interest texts that relate to current topics. ● Emphasis on fluency, phrasing and accurate decoding. ● Explicit teaching of reading strategies, including inferencing and summarising. ● Using digital technology (e.g. book creator / Pic Collage) to apply learning and understanding. ● Small focused Structured Literacy groups with a learning assistant (if possible). <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Increase focus on building new vocabulary. ● Using the iDeaL lesson plans for reading. ● More buddy reading. ● Sharing Structured Literacy goals on Hero with whānau. |
| Year 5/6 | Year 7/8 |
| <p>Continue with:</p> <ul style="list-style-type: none"> ● Purchasing high interest novels for able readers. ● Using decodable texts that lead into semi-decodable texts for our lower readers. ● Focusing on accurate decoding for our lower readers. ● Small groups based on ability to target specific needs. ● Reading to students. ● ‘Readers Theatre’ - mixed ability grouping to help improve fluency of lower readers. <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Repeating some daily spelling with lower groups during reading time. ● Sharing Structured Literacy goals on Hero with whānau. | <p>Continue with:</p> <ul style="list-style-type: none"> ● Using decodables with small groups. ● Using School Journals and other authentic texts with the majority of our students. ● Use fluid groups (e.g. those who read decodable texts also like to join the class for School Journal texts etc). ● Reading mileage with a learning assistant or helper for target students. <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Use iDeaL decodable assessment to identify a starting level, gaps and next steps. ● Look at using ARBs across the team as they are levelled texts – could be helpful to back up OTJs. ● Sharing Structured Literacy goals on Hero with whānau. |

Data at a Glance:

2023 Reading by Year Level (number of Students)



2023 WRITING

Main Findings:

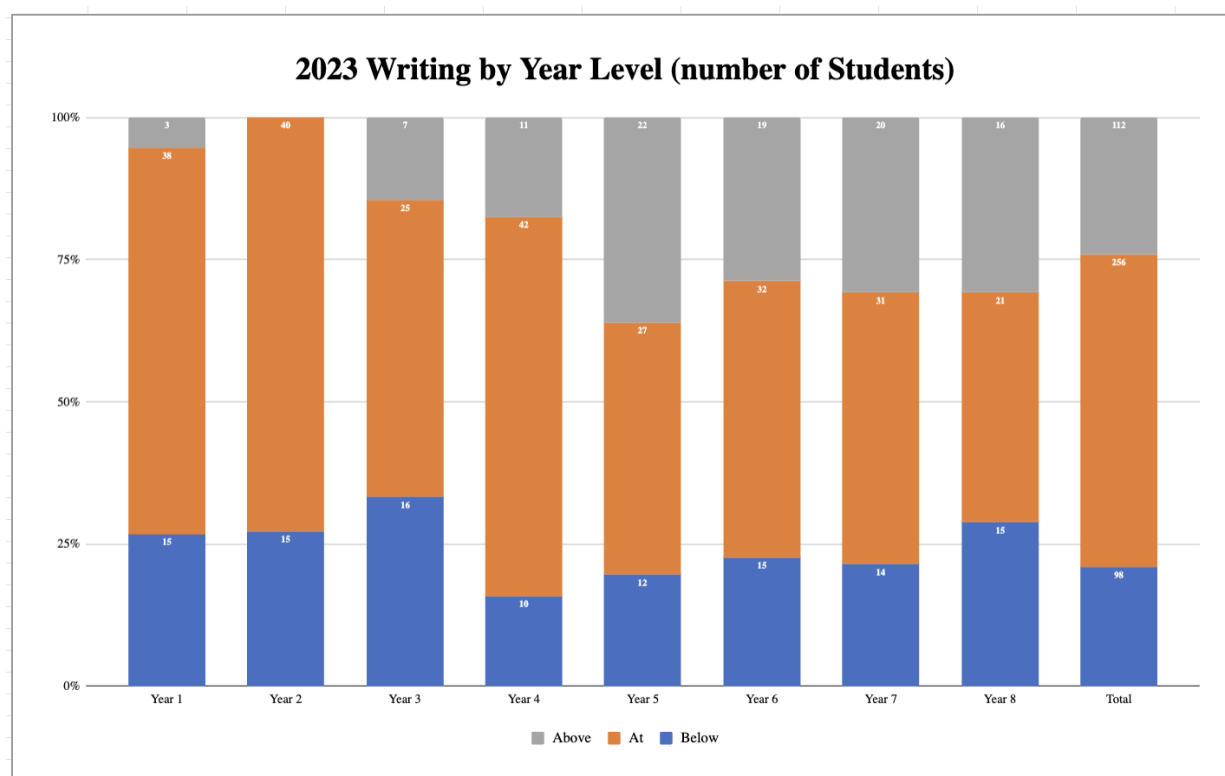
End of Year data shows **76%** of students across the school are At or Above the St Martins School expectations.

- School wide data shows **83%** of girls are achieving At or Above in Writing.
- School wide data shows **68%** of boys are achieving At or Above in Writing.
 - The results show that boys across the school are achieving lower than girls.
- Data shows that **62%** of Maori students are achieving At or Above in Writing.

Decisions and Actions

| Year 0-2 | Year 3/4 |
|---|---|
| <p>Continue with:</p> <ul style="list-style-type: none"> ● Having daily writing sessions. ● Explicit modelling from teachers. ● A variety of writing prompts. <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Sharing of writing with other children. ● Explicitly teaching proofreading. ● Start writing a lot earlier at the start of the year (as this year we concentrated on our spelling programme). ● Free choice writing. ● Some classes are going to introduce goal sheets in the back of children's books. | <p>Continue with:</p> <ul style="list-style-type: none"> ● Ability based grouping. ● Shared teaching slides. ● Linking writing to Inquiry - cross curricula. ● Share writing on Seesaw. <p>Next steps to try:</p> <ul style="list-style-type: none"> ● More opportunities to share between classes role modelling quality writing for all students. ● Better balance between Ideal spelling, Reading and Writing. ● Simplify the beginning of the year writing so students are writing smaller amounts each session - focus on the quality rather than quantity. |
| Year 5/6 | Year 7/8 |
| <p>Continue with:</p> <ul style="list-style-type: none"> ● Modelling books. ● Fluid groupings. ● Focus on vocabulary and ideas. ● Scribing for students / using tech assistance. ● Explicit teaching of punctuation. ● Writing of learning outcomes in the students book (sharing the purpose). <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Writing samples in Term 1 & 3 that focus on a nonfiction genre. ● Introduce touch typing programmes with some students. ● Regular explicit, short vocabulary writing lessons. | <p>Continue with:</p> <ul style="list-style-type: none"> ● Keep essays in Term 3 for PEEL paragraph structure. ● Keep debating in Term 4 for engagement and development of persuasive language features (Aristotle's Persuasive Appeals). <p>Next steps to try:</p> <ul style="list-style-type: none"> ● Develop a more structured approach to teaching the fundamentals of writing (using the principles of The Writing Revolution). ● For our Below students and those on the cusp, focus on quality over quantity. ● Stronger focus on planning strategies prior to writing. ● Publishing more writing by hand. ● Touch typing keyboard lessons <ul style="list-style-type: none"> ○ Typing Jungle – QWERTY keyboard ○ Nitro Type. |

Data at a Glance:



GIVING EFFECT TO TE TIRITI o WAITANGI

We have a focus on continuous improvement of programmes and development of Te Reo learning across the kura.

Board Aspects

Completed Hautū self review

- Consultation with the Whānau Group regarding aspects to develop from the Hautū self review
- Hautū action plan discussed

Kaiako Professional Learning

2023 Te Reo PD Feedback

Teaching staff have been asked to complete a minimum of ten hours of te reo professional learning during 2024.

Teachers have engaged in one or more of the following:

- Level 1 Te Ahu o te Reo Māori ki Ngāi Tahu - 42 hours + 2 Wananga
- Level 3 Te Ahu o te Reo Māori ki Ngāi Tahu- 42 hours + 2 Wananga
- School based te reo - 5x 2 hour sessions
- School based te reo - 2x 5 hour sessions

Costs:

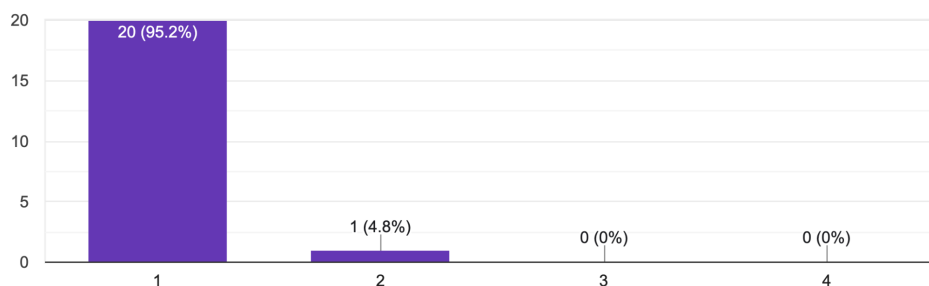
- Te Ahu o te Reo Māori ki Ngāi Tahu - free
- School based te reo - \$5540

Summary

All teachers enjoyed being involved in the variety of professional learning. Staff who worked with Regan enjoyed his approach and willingness to segway from the structure in his programme to answer questions that were pertinent at the time.

Rate your overall satisfaction with the recent Te Reo professional development program you participated in.

21 responses

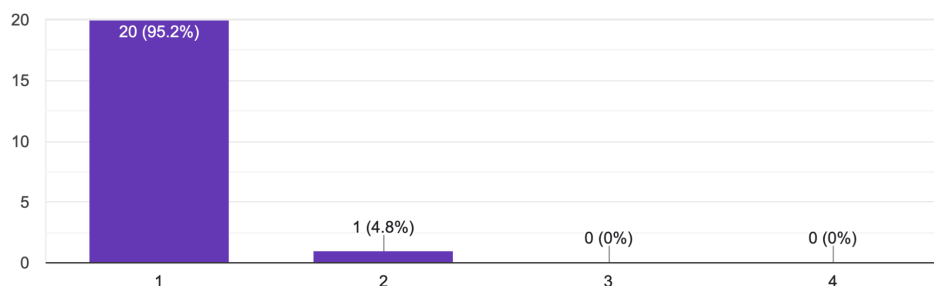


1 = very satisfied / 4 = very dissatisfied

Confidence has increased....

Rate your overall satisfaction with the recent Te Reo professional development program you participated in.

21 responses



1 = increased significantly / decreased significantly

Next Steps

- Further professional learning opportunities.
- More commands, sentences etc to use in class please.
- It would be awesome to hear more local stories from the past / history.
- Revision again of simple phrases, sentences and grammar. More activities that could be used in the class to encourage the use of Te Reo.

Valuable aspects of the te reo professional learning program

- Very engaging and variation in the lessons.
- The relaxed small group teaching.
- Time and space for us to cater the lessons to our needs. Simple words and phrases to use in the classroom and an updated mihi mihi.
- I like that there were two different delivery options (after school or school holidays). Catered for our specific contexts.
- Working on my pronunciation and common phrases to use in the class
- It was a comprehensive course, I really valued developing my pronunciation over the 14 weeks, as well as learning new content.
- The delivery, the way each week built on the previous week with regular review aspects, learning my mihi.
- Learning simple but appropriate mihi mihi and classroom phrases.
- Knowledge, passionate tutor who focussed on what the group wanted to learn. Relevant and just at the right level to grow, develop and embrace.
- Hands-on learning experiences to use in the classroom like songs, games etc, relatable content that can be taught to the children at their level like sentence structure, kiwaha, phrases etc.
- Really helpful to have a release day provided by the BOT to support this learning

- Working on my mihimihi. I feel more confident presenting it as I now know it is correct.
- I found the full immersion activities to be very effective, as hearing te reo in context has helped me become more confident in using it myself.
- Learning alongside other teachers, the school based sessions had a focus in conversation around aspects relevant to the kura

Student Voice from ANZHC topics

Student Voice:

Ākonga comments based on the topics that have been covered this year.

Y0 - 2:

Waitangi Day - good to understand why we celebrate and have a holiday. Liked seeing pictures from the past.

Cultural Narrative - finding out about the past, present and the future. Ketes of knowledge. Lizards and eels. All in 3s to represent p, p and f. Looks rusty.

Matariki - had a hangi. Celebrated the 9 stars. Performance. Decorated the hall with kites and art. Looked for the stars. Shared food.

Y3 / 4:

Waitangi Day - Understand what the Treaty is and who were some of the people who signed it, what WD means to NZ, where it was signed

Voyagers - Learning about the first people to come here, how they navigated their way here on waka hourua, what they brought with them plus how they explored and named places around Aotearoa

Matariki/Hangi - Loved observing each step of the hangi process on the day, performing for the Matariki concert & creating artworks with meanings relevant to Matariki

Y5 / 6:

Cultural Narrative - origins, voyaging, adaptation

Liked learning about how people navigated the Pacific using the stars, Loved learning about the gold rush and creating interviews.

High Fliers

Māori Urbanisation - Learning about how Māori adapted to the situation of moving; how Māori were treated then; The Māori history information; the videos; Most of the activities were really interesting. The Treaty - Learning about the treaty.

Reflections on achievements across the kura in 2023

Highlights

School Achievements

- Matariki
 - Hangi evening and performance
- Rāpaki Marae visits
 - Our students had a fantastic time at Rāpaki Marae where they were able to build on their knowledge of marae tikanga, the history of the area and the stories that belong to the people of Ngāi Tahu.
- Kapa Haka
- Wearable Arts
- Mihi Competition

Team Achievements

Y7 / 8

- Learning around Matariki looking at the history and cultural significance.

- Art - room 12 completed Matariki stars learning about the different stars and relating these to personal events.
- Wearable arts allowed students to explore cultural connections and display these through their costume, dance and performances.
- Kapa Haka have had the opportunity to showcase their learning at the Matariki evening and at the Wearable arts evening. More students are signing up for Kapa Haka which is good.
- Within the New Zealand Histories Curriculum students had the opportunity to learn about NZ land wars and the impacts of these on our country and its people.

Y5 / 6

- Units focussing on useful classroom language and conversational basics to push more te reo use in the school environment.
- Te kete o kīwaha in each pod with new kīwaha introduced at the beginning of each lesson.
- Matariki are learning about the stars and their significance. Learning of a new waiata and actions with opportunities for Kapa Haka ākongā to share their expertise.

Y3 / 4

- Built on conversational phrases and extended everyday vocabulary.
- Have learnt a variety of waiata that we have sung at various community events and for specific purposes.
- We have enjoyed a ‘step up’ in songs and content during our Kapa Haka sessions with the Y5/6 team.
- Our learning around Matariki encompassed the significance of Matariki, a variety of pūrākau, the stars and what they symbolise / are connected to. Our students particularly enjoyed learning about the hāngī process and being able to see it happen “live”.
- We have had a good representation of students across the Discoverers participating in the Te Reo Māori Enrichment group.
- Through the NZHC students had the opportunity to learn about Te Tiriti o Waitangi and Kupe.
- Through our Science unit Te Mana o te Wai, students were exposed to Mātauranga Māori related to the history and health of the Ōpāwaho, mahinga kai, kaitiakitanga and Tuna Kuwharuwharu (Longfin Eel).

Y0 - 2

- Students learnt about Matariki, why it is celebrated and the significance of the stars and what they are connected to. Students were exposed to what a Hāngī is and how it is made. Real context learning in and out of the classroom. Several participated in the evening event.
- New kupu was learnt for classroom objects and the body.
- New waiata has been learnt and practised in class and assemblies.
- All attend Kapa Haka every 2nd week encompassing waiata and tikanga learning.
- Introduction to the significance of Marae and then experienced visiting Rāpaki Marae where students were exposed to correct tikanga and protocol.
- Participation in the Manu Kōrero competition is an opportunity for students to learn mihi.

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

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

| Reporting on the principles of being a Good Employer | |
|--|--|
| How have you met your obligations to provide good and safe working conditions? | The St Martins Hato Mātene Board regularly reviews our Policies as per the schedule. They are kept up-to-date and implemented to provide good and safe working conditions for all employees. We also take a number of steps, including: |

| | |
|--|---|
| | <ul style="list-style-type: none"> ● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. ● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. ● Maintaining equipment and machinery to ensure they are safe to use. ● Ensuring that the workplace is clean and well-maintained. ● Encouraging employees to report any hazards or safety concerns they encounter. |
| <p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p> | <p>Applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes without bias or discrimination.</p> <p>All employees and job applicants are treated fairly and without discrimination. Through School Docs we have an EEO policy that emphasises our commitment to fairness and equal opportunities.</p> <p>Employees are able to report discrimination or harassment, and we take complaints seriously and investigate them promptly. We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p> <p>Yes.</p> |
| <p>How do you practise impartial selection of suitably qualified persons for appointment?</p> | <p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p> <p>We follow NZSTA advice and guidelines for employment.</p> |

| | |
|---|--|
| <p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? | <p>St Martins Hato Mātene provides a safe and inclusive environment for all staff, and students. We seek advice from the whānau group and have a commitment to providing a culturally aware teaching and learning environment. We develop aspects that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p> |
| <p>How have you enhanced the abilities of individual employees?</p> | <p>St Martins Hato Mātene provides individualised professional growth cycles to enhance the abilities of individual employees in a strength based approach to grow staff capabilities. We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences. We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members. We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops. We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback. We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p> |
| <p>How are you recognising the employment requirements of women?</p> | <p>St Martins Hato Mātene provides a flexible workplace for female employees. Sharing of scholarship opportunities. We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents. We address unconscious bias by implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes. We promote work-life balance by encouraging employees to prioritise self-care and mental health. We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p> |

| | |
|---|---|
| How are you recognising the employment requirements of persons with disabilities? | St Martins Hato Mātene is a mobility accessible environment and will endeavour to meet any specific additional needs of any staff if the need arises. |
|---|---|

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

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

SPECIAL and CONTESTABLE FUNDING

Out of School Music

MoE Funding: \$11,101

Number of tutors : 5

We offer: Violin, Flute, Trumpet, Cello, Saxophone, Clarinet

26 children were involved in this programme in 2023. The children share their learning with the school and parents during the year. Progress can be seen year on year at the end of year concerts.

Creative in Schools

MoE Funding: \$16,310.57

Number of Tutors: 1

The mural group worked to create a beautiful and inspiring mural for your kura about equality, inclusivity, working together and incorporating elements of your cultural narrative. The 20 ākonga involved have shown their engagement through student voice and indicated future potential of using their skills in more art projects.

Kiwisport Funding

MoE Funding: \$7237.12

SMS | HM Spend: \$7535.45

We used our Kiwisport Funding on resources that enhance the programmes and experiences tamariki at SMS | HM can engage in.

- Netballs
- Netball bibs
- Soccer balls
- American footballs
- Padder tennis equipment
- Adjustable T Ball stands
- Swimming sports and floaties
- Basketballs
- Basketball hoops