

ST MARY'S SCHOOL (MILTON)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3831
Principal:	Diane Hayes
School Address:	7 Chaucer Street, Milton
School Phone:	03 417 8585
School Email:	office@saint-marys.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

ST MARY'S SCHOOL (MILTON)

Annual Financial Statements - For the year ended 31 December 2024

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St Mary's School (Milton)

Statement of Responsibility

For the year ended 31 December 2024

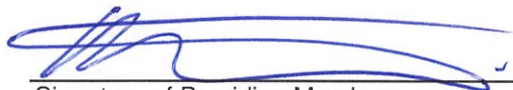
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

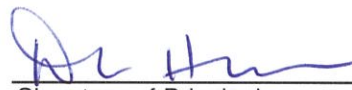
The School's 2024 financial statements are authorised for issue by the Board.

Bradley James Williams
Full Name of Presiding Member


Signature of Presiding Member

Date:

D. Jane Mary Hayes
Full Name of Principal


Signature of Principal

22/5/25
Date:

St Mary's School (Milton)

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Peter Tiffany	Presiding Member Proprietor's Representative	Appointed	Nov 2024
Dan Marshall	Parent Representative Presiding Member	Elected	Apr 2025
Diane Hayes	Principal	ex Officio	
Dan Marshall	Parent Representative	Elected	Apr 2025
Michael Jago	Parent Representative	Elected	Apr 2025
Brad Williams	Parent Representative	Elected	Apr 2025
Chris Wills	Parent Representative	Elected	Apr 2025
Trudy Hayes	Parent Representative	Elected	Apr 2025
Annie Soper	Proprietor's Representative	Appointed	Apr 2025
Fr Jacob Thevasahay	Proprietor's Representative	Appointed	Apr 2025
Katie Shaw	Staff Representative	Elected	Apr 2025
Gaynor Hayes	Proprietor's Representative	Appointed	Feb 2024
Joanna Davies	Parent Representative	Elected	Feb 2024
Duncan Woodhead	Parent Representative	Elected	Sep 2024

St Mary's School (Milton)

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	677,673	597,494	644,029
Locally Raised Funds	3	35,450	34,700	11,501
Use of Proprietor's Land and Buildings		58,750	903,000	51,750
Interest		4,026	1,500	3,522
Total Revenue		775,899	1,536,694	710,802
Expense				
Locally Raised Funds	3	6,779	300	9,606
Learning Resources	4	556,534	533,411	498,041
Administration	5	103,933	62,320	112,060
Interest		485	-	-
Property	6	117,897	958,241	138,557
Loss on Disposal of Property, Plant and Equipment		1,297	-	-
Total Expense		786,925	1,554,272	758,264
Net (Deficit) for the year		(11,026)	(17,578)	(47,462)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(11,026)	(17,578)	(47,462)

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 Mary's School (Milton)

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		80,227	80,227	116,379
Total comprehensive revenue and expense for the year		(11,026)	(17,578)	(47,462)
Contribution - Furniture and Equipment Grant		8,423	-	11,310
Equity at 31 December		77,624	62,649	80,227
Accumulated comprehensive revenue and expense		77,624	62,649	80,227
Equity at 31 December		77,624	62,649	80,227

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 Mary's School (Milton)

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	85,063	80,291	72,539
Accounts Receivable	8	48,162	31,088	31,088
Prepayments		3,214	-	-
		136,439	111,379	103,627
Current Liabilities				
GST Payable		6,491	2,215	2,215
Accounts Payable	10	62,165	55,416	55,416
Borrowings	11	346	-	3,693
Revenue Received in Advance	12	5,692	1,385	1,385
Provision for Cyclical Maintenance	13	21,630	19,400	17,741
Finance Lease Liability	14	3,137	2,695	2,695
		99,461	81,111	83,145
Working Capital Surplus		36,978	30,268	20,482
Non-current Assets				
Property, Plant and Equipment	9	75,960	60,902	90,902
		75,960	60,902	90,902
Non-current Liabilities				
Provision for Cyclical Maintenance	13	32,822	25,002	27,638
Finance Lease Liability	14	2,492	3,519	3,519
		35,314	28,521	31,157
Net Assets		77,624	62,649	80,227
Equity		77,624	62,649	80,227

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

St Mary's School (Milton)

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		201,763	174,715	163,306
Locally Raised Funds		33,554	34,700	11,314
Goods and Services Tax (net)		4,276	-	1,431
Payments to Employees		(134,162)	(92,982)	(86,124)
Payments to Suppliers		(94,872)	(106,488)	(108,942)
Interest Paid		(485)	-	-
Interest Received		3,971	1,500	3,541
Net cash from/(to) Operating Activities		14,045	11,445	(15,474)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(2,270)	-	(11,504)
Net cash (to) Investing Activities		(2,270)	-	(11,504)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,423	-	11,310
Finance Lease Payments		(4,327)	-	-
Repayment of Loans		(3,347)	(3,693)	(5,305)
Funds Administered on Behalf of Other Parties		-	-	(611)
Net cash from/(to) Financing Activities		749	(3,693)	5,394
Net increase/(decrease) in cash and cash equivalents		12,524	7,752	(21,584)
Cash and cash equivalents at the beginning of the year	7	72,539	72,539	94,123
Cash and cash equivalents at the end of the year	7	85,063	80,291	72,539

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 Mary's School (Milton)

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 9.

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 14. Future operating lease commitments are disclosed in note 19b.

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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Property, Plant and Equipment

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

Improvements to buildings owned by the Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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:

Furniture and Equipment	5-13 years
Information and Communication Technology	5-13 years
Leased Assets held under a Finance Lease	3-5 years
Library Resources	12.5% Diminishing value

1.8. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.9. 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.

1.10. 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.

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.

1.11. Revenue Received in Advance

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

1.12. Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves interior and exterior 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.

1.13. Financial Instruments

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

1.14. Borrowings

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

1.15. 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.

1.16. Budget Figures

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

1.17. 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Ka Ora, Ka Ako - Healthy School Lunches Programme
Other Government Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
207,364	183,033	180,467
427,213	414,461	407,239
42,143	-	50,959
953	-	5,364
677,673	597,494	644,029

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
15,812	18,000	1,339
239	200	3,428
4,557	-	1,669
4,405	7,500	1,969
10,437	9,000	3,096
35,450	34,700	11,501

Expenses

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
278	-	8,902
4,529	300	704
1,972	-	-
6,779	300	9,606
28,671	34,400	1,895

Surplus for the year Locally raised funds

4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Other Learning Resources
Staff Development
Depreciation

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
29,852	31,350	11,594
-	-	3,300
501,696	464,761	457,343
964	2,300	1,695
2,983	5,000	1,346
21,039	30,000	22,763
556,534	533,411	498,041

5. Administration

Audit Fees
Board Fees and Expenses
Operating Leases
Ka Ora, Ka Ako - Healthy School Lunches Programme
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
8,468	5,000	4,734
-	200	-
1,197	5,900	5,930
42,143	-	50,959
8,119	12,720	13,351
38,760	29,000	28,926
1,181	6,000	4,620
4,065	3,500	3,540
103,933	62,320	112,060

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	10,050	-	33,568
Heat, Light and Water	10,821	16,511	10,427
Rates	2,422	2,370	2,370
Repairs and Maintenance	10,236	8,900	11,553
Use of Land and Buildings	58,750	903,000	51,750
Other Property Expenses	4,394	5,460	8,959
Employee Benefits - Salaries	21,224	22,000	19,930
	<u>117,897</u>	<u>958,241</u>	<u>138,557</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	31,574	28,973	21,221
Short-term Bank Deposits	53,489	51,318	51,318
	<u>85,063</u>	<u>80,291</u>	<u>72,539</u>

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

Of the \$85,063 Cash and Cash Equivalents, \$5,692 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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,083	187	187
Receivables from the Ministry of Education	3,616	2,689	2,689
Interest Receivable	55	-	-
Teacher Salaries Grant Receivable	42,408	28,212	28,212
	<u>48,162</u>	<u>31,088</u>	<u>31,088</u>
Receivables from Exchange Transactions	2,138	187	187
Receivables from Non-Exchange Transactions	46,024	30,901	30,901
	<u>48,162</u>	<u>31,088</u>	<u>31,088</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	63,989	2,270	(1,297)	-	(12,226)	52,736
Information and Communication Technology	20,915	-	-	-	(6,057)	14,858
Leased Assets	1,071	5,124	-	-	(2,140)	4,055
Library Resources	4,927	-	-	-	(616)	4,311
Balance at 31 December 2024	<u>90,902</u>	<u>7,394</u>	<u>(1,297)</u>	<u>-</u>	<u>(21,039)</u>	<u>75,960</u>

The net carrying value of equipment held under a finance lease is \$4,055 (2023: \$1,071)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	243,485	(190,749)	52,736	265,765	(201,776)	63,989
Information and Communication Technology	151,248	(136,390)	14,858	151,248	(130,333)	20,915
Leased Assets	16,203	(12,148)	4,055	11,079	(10,008)	1,071
Library Resources	25,816	(21,505)	4,311	25,816	(20,889)	4,927
Balance at 31 December	436,752	(360,792)	75,960	453,908	(363,006)	90,902

10. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	825	4,928	4,928
Accruals	9,608	4,705	4,705
Banking Staffing Overuse	7,342	8,318	8,318
Employee Entitlements - Salaries	42,784	36,076	36,076
Employee Entitlements - Leave Accrual	1,606	1,389	1,389
	62,165	55,416	55,416
Payables for Exchange Transactions	62,165	55,416	55,416
	62,165	55,416	55,416

The carrying value of payables approximates their fair value.

11. Borrowings

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Painting Contract due within one year	346	-	3,693
	346	-	3,693

In 2020 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a six year period. The programme provides for an interior and exterior repaint of the Proprietor's owned buildings in 2020, 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.

12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,692	1,385	1,385
	5,692	1,385	1,385

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	45,379	45,379	11,811
Increase to the Provision During the Year	11,549	-	11,786
Use of the Provision During the Year	(977)	(977)	(980)
Other Adjustments	(1,499)	-	22,762
Provision at the End of the Year	54,452	44,402	45,379
Cyclical Maintenance - Current	21,630	19,400	17,741
Cyclical Maintenance - Non current	32,822	25,002	27,638
	54,452	44,402	45,379

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan and current painting contract as outline within note 11.

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	3,137	3,566	3,566
Later than One Year	2,492	2,993	2,993
Future Finance Charges	-	(345)	(345)
	5,629	6,214	6,214
Represented by:			
Finance lease liability - Current	3,137	2,695	2,695
Finance lease liability - Non current	2,492	3,519	3,519
	5,629	6,214	6,214

15. Related Party Transactions

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

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

The Proprietor of the School (Roman Catholic Bishop of Dunedin) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

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

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	-	-
<i>Leadership Team</i>		
Remuneration	240,130	318,359
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	240,130	318,359

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	0 - 0	0 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	-
	1.00	-

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

17. Compensation and Other Benefits Upon Leaving

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

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

18. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-Up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

19. Commitments

(a) Capital Commitments

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

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

20. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	85,063	80,291	72,539
Receivables	48,162	31,088	31,088
Total Financial assets measured at amortised cost	133,225	111,379	103,627

Financial liabilities measured at amortised cost

Payables	62,165	55,416	55,416
Borrowings - Loans	346	-	3,693
Finance Leases	5,629	6,214	6,214
Total Financial liabilities measured at amortised Cost	68,140	61,630	65,323

21. Events After Balance Date

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

22. 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 ST MARY'S SCHOOL (MILTON)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of St Mary's School (Milton) (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board are responsible for the other information. The other information obtained at the date of our report is the List of Members of the Board, Statement of Responsibility, Statement of Variance, Evaluation of the school's students' progress and achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of compliance with employment policy, Kiwisport funding, 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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand

How we give effect to Te Tiriti o Waitangi at St Mary's School Milton

St Mary's Catholic School, as appropriate to its community, has developed policies and practices that reflect New Zealand's cultural diversity and the unique position of Maori.

We take all reasonable steps to provide instruction in Tikanga Maori (Maori culture), Te Reo Maori (Maori language) and Matauranga Maori.

To achieve this our school does the following:

Maori students are identified on enrolment and we seek to identify iwi affiliation. I

Implement Te Mataiaho - giving practical effect to Te Tiriti o Waitangi Provide high expectations, inclusivity and equality for all children and ensure that each child is encouraged to reach their potential and excel I

Implement the integration of Maori spirituality, language and traditions within our RE programme

Ensure that the study of Aotearoa NZ Histories is a focus for classroom programmes

Provide Maori programmes that reflect the needs and skills of students, ensuring balance and coverage

Elements of Tikanga and Te Reo are regularly incorporated into Theme plans Elements of Tikanga and Te Reo are evident in classroom environments

Kapa Haka is inclusive and taught to all children at St Mary's School Consult with our local Maori community

Monitor progress and performance of Maori children regularly and sensitively and report to relevant parties.

Provide for different learning styles – ie – buddy classes, peer tutoring and cooperative learning methods - to ensure equity Purchase appropriate resources

Include Maori waiata and karakia in classrooms, assemblies and liturgies.

The BOT and staff is responsive to the special qualities, needs and aspirations of people of all cultures within our community

We undertake to provide learning opportunities in Tikanga Maori and Te Reo Maori on request.

Should there be a request that children be taught in the medium of Te Reo Maori, then the board will: - refer to the Resource Teacher of Maori for advice and assistance and/or support an application for dual enrolment at Te Kura for the children

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

Under S597 of the Act, a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

We have ensured compliance with the Health and Safety at Work Act 2015 by conducting regular risk assessments, maintaining clear emergency procedures, and ensuring a hygienic and well-maintained school environment.

Our EEO policy shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service and regular monitoring and reporting on EEO objectives.

We fulfil the EEO programme by providing training on EEO issues, appointing an EEO Officer for compliance, regularly reporting on progress, and setting clear priorities and objectives to ensure equal opportunities for all staff.

We use a transparent recruitment process that includes standardized interview questions, diverse hiring panels, and clear criteria for evaluating candidates to ensure impartial selection based on qualifications and merit.

We actively recognize the aims and aspirations of Maori by incorporating Maori perspectives into our curriculum, providing professional development on Te Reo Maori and Tikanga Maori. We also engage with Maori communities to ensure their involvement in our school's development.

We enhance employees' abilities through professional development opportunities, mentorship programs, and providing access to further education and training. Regular performance reviews and personalized development plans help staff achieve their career goals.

We support the employment requirements of women by promoting work-life balance, providing parental leave, ensuring equal pay for equal work, and creating a supportive workplace culture that addresses issues like gender bias and harassment.

We would accommodate the needs of persons with disabilities by ensuring accessible facilities, providing necessary assistive technologies, and offering flexible working arrangements. We also promote an inclusive culture through training and awareness programmes.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy

Our school has an EEO Policy and programme. This policy is available to staff. Training in these matters are given if and when available. We have an EEO Officer. Our EEO Programme/policy provides for regular reporting on compliance with the policy and/or achievements under the policy and sets priorities and objectives.

St Mary's School – Milton - 2024

ANALYSIS OF VARIANCE REPORTING

Writing

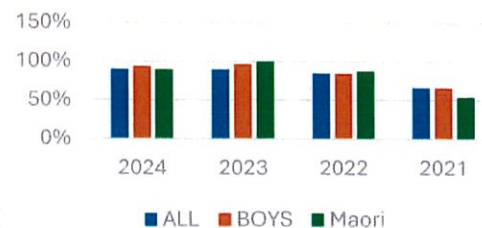
STRATEGIC PLAN: Goal 2 – Ensure that all students have fair and equitable access to the NZ Curriculum through the provision of inclusive and supportive, high-quality, top-tier learning programmes that inspire high aspirations and promote excellence.	STRATEGIC INITIATIVE: Resource and develop our physical and academic environments - promoting high expectations and learning that is personalized.	Target 1: To continue to maintain momentum and place emphasis in writing so that by the end of the year, 90% of the students will continue to be working at or above their appropriate year level. Target 2: By the end of the year, an identified cohort of 10 students will make gains and be working towards, at or above the appropriate curriculum level.
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BASELINE DATA: We are a Catholic Primary School, drawing from a wide range of families. We are constantly striving to have all our children learn to write well. Analysis of school-wide writing data - (Overall Teacher Judgement) in **November 2023** identified that **90%** of the children were working at or above the expected stage for their year level - **with 45% achieving at and 45% achieving above**. To maintain and strive to improve this achievement result, **Target 1** involved **all** of the children – ie - (Y1 to Y6) - because in order to maintain momentum across the school, writing must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence. Data also identified the need to target 10 children – (7 boys and 3 girls). We have targeted the following: - 3 children to make gains working towards, 5 children to maintain at, 1 child to maintain above, 1 child to achieve from below to at. **Target 2** supported this cohort of children.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (Where to next?)
End of Year data was analysed to inform progress and planning for 2024. Assessment data was reviewed with staff and particular learning needs of target children were determined. Targeted children were monitored closely in the classroom – progress was monitored and discussed at staff meetings. Achievement in writing expectations at St Mary's continue to be high as teacher's have become more experienced in delivering the programme and moderating work. Teachers continue to assess writing and moderate together to form a mutual understanding and whilst doing so, they deepen their own knowledge of the writing process. We have used Asttle indicators to inform assessment practices. Evidence from analysis and moderation, provides us with information on progress and achievement and forms the basis for making judgements. This is reviewed regularly. Teachers follow the school plan and children have learned to write using a variety of genre – particularly with the use of the Sheena Cameron and the Words Alive programmes. We have begun to work on formulating criteria- based writing according to genre & will have this completed in 2025. We are in our 4th year of implementing a structured spelling programme – (Ideal Learning Platform) which has assisted the children with spelling and is proving to be a fantastic adjunct to the children's needs. Writing is integrated throughout theme and cross curricula teaching programmes as well as employing a DAT (Deliberate Act of Teaching) to ensure that coverage is met. Teachers deliver a variety of educational experiences to enrich and improve children's understanding of the world, thus providing them with the opportunity to develop knowledge, understanding and vocabulary and enhance specific writing skills. Children have benefited from a variety of supports- ie – additional Ideal Spelling teaching and teacher aide support. (A programme of support will continue next year).	The analysis of the end of year data revealed the following: Target 1 – ACHIEVED 90% of our children are progressing and achieving in line with expected levels in WRITING with 51% achieving AT, and 39% achieving ABOVE expected levels. Target 2 – ALMOST ACHIEVED Of the 10 targeted children: 5 have obtained targets, 4 have exceeded targets and 1 has made slight progress.	With a lot of hard work from teachers and students, we obtained our overall target. We almost obtained the second target and also exceeded expectation with some.	We have detected those students who should improve with additional assistance and careful monitoring. We will target these students to ensure that writing achievement at St Mary's School continues to be high. Criteria-based learning will continue to be developed in each genre of writing and students will know the steps to achieve. Teachers will work with students on specific DATs. Moderation of writing will be continued with St Mary's Staff. We will continue to access PLD in Literacy with Ideal Learning through MOE PLD. Neuro-diverse children will continue to be catered for using

We engaged Sheena Cameron to facilitate targeted PLD in writing, for a day at our school. This was especially tailored to our teachers, and we were able to obtain personalised advice. Teachers provide well-scaffolded, interesting, challenging writing opportunities. Children at St Mary's School want to write – they are motivated, enthusiastic & interested learners.

Writing Results - Over Time



Teacher Aide assistance, and individual teacher time. The writing programme for these children in 2025 will be simplified and well-scaffolded to ensure success.



ANALYSIS OF VARIANCE REPORTING

READING 2024

SCHOOL NAME		ST MARY'S SCHOOL		SCHOOL NUMBER - 3831	
STRATEGIC PLAN: Goal 2 – Ensure that all students have fair and equitable access to the NZ Curriculum through the provision of inclusive and supportive, high-quality, top-tier learning programmes that inspire high aspirations and promote excellence.		STRATEGIC INITIATIVE: Resource and develop our physical and academic environments - promoting high expectations and learning that is personalized.		Target 1: To continue to maintain momentum and place emphasis in reading so that by the end of the year, 95% of the students will continue to be working at or above their appropriate year level. Target 2: By the end of the year, an identified cohort of 12 students will make gains and be working towards, at or above the appropriate curriculum level.	
BASELINE DATA: We are a Catholic Primary School – drawing from a wide range of families. We are constantly striving to have all of our children learn to READ well. Analysis of school-wide reading data - (Overall Teacher Judgement) in November 2023 identified that 87% of our children were progressing and achieving in line in READING with 49% achieving above, and 38% achieving at . We wanted to be able to maintain and strive to improve this achievement result, so Target 1 involved all of the children – ie - (Y1 to Y6) - because in order to maintain momentum across the school, READING must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence. Data from November 2023 also identified that there were students who needed to make gains and be achieving towards the appropriate level, children who were working at to make progress and be achieving above , and children who need to maintain their at or above status. Target 2 supported these children. Data also identified children supported on IEPs. These children have had continuous intervention. These children were targeted for 2024.					
Actions (what did we do?)		Outcomes (what happened?)		Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Reviewed assessment data with staff and determined the particular learning needs of target children. Reading groups were formed according to needs and goals were set. Identified children were assisted with learning through entry into the “Individual Needs Programme”. This included targeting of individual and groups of children with Principal, RT:Literacy, RTLB, Teacher Aide assistance, Teacher of Deaf and Speech Therapist. Progress was monitored at staff meetings and ideas for acceleration/maintaining were continually discussed. Because of the emphasis we place on reading, most of the children at St Mary's continue to have excellent decoding and comprehension skills. Our reading focus again this year, has been to continue to develop comprehension in reading and we have continued to use the PROBE Reading Kit to teach inferential, comprehension at Year 4 – 6 level. We have also used Nelson Literacy Kits – 3,4,5,6 at Y4-6 level. In addition, classes have sourced texts through the Science Hub, the National Library and Kids News to support inquiry topics and to focus on extending vocabulary. Children were taught reading using decodable texts, PM's, Ready to Read texts, Junior Journals and Journals and the focus has been responding to comprehension questions fully and adding appropriate detail. We are into our third year of using a structured programme of literacy using the Ideal Foundation of Literacy Skills which follows a systematic and cumulative approach with specific scope and sequence to follow. We cover the science of reading including phonological awareness, sound, word and text level – code-based instruction. We continued to purchase additional library books.		Analysis of the end of year data revealed the following: Target 1 –84% of our children are progressing and achieving in line with the expected levels in READING with 44% achieving above, and 40% achieving at expected levels. Target 2 Of the 3 children targeted to make gains – 1 child has made some progress, 1 child has made significant gains, 1 child has progressing from below to at. Of the 7 children targeted to achieve above – 2 have done so, 5 remain at. Of the 1 child targeted to achieve at – the 1 child is slightly below. Of the 1 child targeted to achieve above – the 1 child is at.		Targets- Those children who are working below expected levels have varying degrees of learning needs which impact on learning outcomes. They have had a significant amount of additional tuition & this will continue. Children have benefited from a variety of supports ie –Individual Needs– programme, RTLB & RT:Literacy, teacher and teacher aide support.	We will continue to support all children – but will focus on those individuals who need additional support to reach targets to ensure that reading achievement at St Mary's School continues to be high. A specific group of children have a variety of learning difficulties – these children will continue to have access to RT:Lit, RTLB, Speech Therapist, Teacher Aide, Individual Programmes. The Principal will continue to select children to form an additional Literacy class to provide acceleration programmes and to reduce class sizes. We will continue to access PLD in Structured Literacy with MOE.

7	Teachers continue to develop specific criteria for each genre of writing model regularly	Teachers	Each genre has a set of criteria so that children know what to do to achieve.	Asttle, Exemplars, ARBS, LLP, Sheena Cameron	
9	Use a variety of assessment methods – rubrics, self-assessment, peer assessment, to provide a comprehensive view of students' writing abilities	Teachers	A range of methods are utilised within the classroom programme. Teachers monitor progress classroom/staff meetings	Assessment methods Staff Meeting Minutes	
10	Engage parents by sharing students' writing	Teachers/Students	Teacher use HERO, & newsletter to showcase children's writing.	HERO, Newsletters	
11	School wide analysis – March, July & November – teachers moderate together.	Pr/Tutor Teacher/ Tchr	Children can write for a variety of audiences, modelling books & observations. A school-wide, consistent approach to marking.	PLD Budget	
12	Report regularly on progress towards achieving target	Teachers/Pr	Reported July & November	Children's work samples	
13	Analyse end of year data to inform progress & planning for the following year.	Teachers/Pr	Data analysed; Targets set.	Triennial Effectiveness Review Plan	

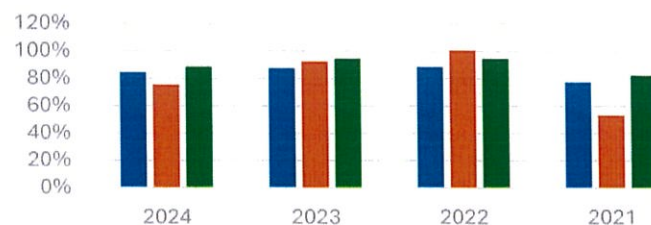


ANALYSIS OF VARIANCE REPORTING

Mathematics & Statistics 2024

SCHOOL NAME		ST MARY'S SCHOOL		SCHOOL NUMBER - 3831																					
STRATEGIC PLAN: Goal 2 – Ensure that all students have fair and equitable access to the NZ Curriculum through the provision of inclusive and supportive, high-quality, top-tier learning programmes that inspire high aspirations and promote excellence.		STRATEGIC INITIATIVE: <u>Priority 1:</u> continue to build and embed high-quality teaching programmes based on science of learning - to meet the diverse abilities of all learners. <u>Priority 2:</u> develop the automaticity of skills and knowledge from students' literacy and numeracy learning		Target 1: To continue to maintain momentum and place emphasis in reading so that by the end of the year, 95% of the students will continue to be working at or above their appropriate year level. Target 2: By the end of the year, an identified cohort of 13 students will make gains and be working towards, at or above the appropriate curriculum level.																					
BASELINE DATA: We are a Catholic Primary School – drawing from a wide range of families. We are constantly striving to have all of our children learn to be numerate. Analysis of school-wide Mathematical data - (Overall Teacher Judgement) in November 2023 identified that 87% of our children were progressing and achieving in-line within Mathematics with 41% % achieving above, and 46% % achieving at . We wanted to be able to maintain and strive to improve this achievement result, therefore Target 1 involved all of the children – ie - (Y1 to Y6) - because in order to maintain momentum across the school, MATHEMATICS must be taught well, intervention must occur as soon as problems are detected and additional teaching must take precedence. Data from November 2023 also identified that there were students who were working below who needed to make progress and be achieving at , and children who need to maintain their at status. Target 2 supported these children.																									
Actions (what did we do?)		Outcomes (what happened?)		Reasons for the variance (why did it happen?)																					
Teachers have introduced Prime Maths - a structured maths programme of learning into our school. Reviewed assessment data with staff and determined the learning needs of target children. Mathematics groups were formed according to needs and goals were set. Identified children were assisted with learning - this included targeting of individual and groups of children with Teacher Aide assistance. On-going evidence provided teachers with information on progress and achievement and formed the basis for additional support if required. There has been an emphasis on basic facts and learning of times tables this year. R4 -testing weekly and incentivised with rewards chart. This worked very well. All children continue to be signed up and given their own account with Prodigy, Animal Maths, Scratch & Code.org. They can use this at home and at school. Children have access to maths games, basic facts and pattern apps on individual chrome books or i-pads. Mathematics programmes were operated concurrently throughout the school so that children were able to be catered for by moving between multi- level classrooms. Teachers continually monitored the progress of all children and children were discussed at Staff Meetings. Results from a variety of methods, were collated, analysed and OTJ's were used to make a decision about achievement. Mathematics and Statistics was assessed and moderated in November 2023, July 2024 and November 2024. End of Year data has been analysed to inform progress and planning for 2025.		<i>The analysis of the end of year data revealed the following:</i> Target 1 – Target almost achieved 87% of our children are progressing and achieving in line with expected levels in MATHEMATICS & STATISTICS - with 42% achieving above, and 45% achieving at expected levels. Target 2 – Target Achieved Of the 1 child targeted to achieve from below to at – 1 child is now AT. Of the 5 children targeted to maintain at – 5 children are AT. Maths Over Time <table border="1"><caption>Maths Over Time Data</caption><thead><tr><th>Year</th><th>Blue Bar (%)</th><th>Orange Bar (%)</th><th>Green Bar (%)</th></tr></thead><tbody><tr><td>2024</td><td>85</td><td>75</td><td>90</td></tr><tr><td>2023</td><td>88</td><td>92</td><td>95</td></tr><tr><td>2022</td><td>88</td><td>100</td><td>95</td></tr><tr><td>2021</td><td>78</td><td>50</td><td>82</td></tr></tbody></table>		Year	Blue Bar (%)	Orange Bar (%)	Green Bar (%)	2024	85	75	90	2023	88	92	95	2022	88	100	95	2021	78	50	82	We have neuro-diverse children who have a variety of needs	
Year	Blue Bar (%)	Orange Bar (%)	Green Bar (%)																						
2024	85	75	90																						
2023	88	92	95																						
2022	88	100	95																						
2021	78	50	82																						
				We will continue to support all children – but will focus on those individuals who need additional support to reach targets – progressing them towards expected levels. We will continue to extend the children who are achieving above. We will be utilising e-learning to assist and enhance the children’s understanding of mathematical concepts. We will be aligning Prime to the revised curriculum.																					

Maths Over Time



St Mary's School (Milton)

Kiwisport

For the Year ended 31 December 2024

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2024, the school received total Kiwisport funding of \$925.36. The funding was spent on the South Otago District Sports Activator – in total - \$1311.00.