

ST JOSEPH'S SCHOOL (FAIRLIE)



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3529

Principal: Bridget Story

School Address: 3 Gall Street, Fairlie 7925

School Phone: 03 685 8659

School Email: office@stjofairlie.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

ST JOSEPH'S SCHOOL (FAIRLIE)

Annual Financial Statements - For the year ended 31 December 2024

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St Joseph's School (Fairlie)

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.

Sophia Osborne
Full Name of Presiding Member

Kelly Marie Eason
Full Name of Principal

S Osborne 30/5/25
Signature of Presiding Member

K. M Eason 30/5/25
Signature of Principal

30/5/25
Date:

30/5/25
Date:

St Joseph's School (Fairlie)

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Sophia Osborne	Presiding Member	Selected	Sep 2025
Bridget Story	Principal	ex Officio	Jan 2025
Kelly Eason	Principal	ex Officio	
Louise Anderson	Parent Representative	Elected	Sep 2025
Lachlan Broadfoot	Parent Representative	Elected	Sep 2025
Clare Guiney	Staff Representative	Elected	Sep 2025
Mary Brosnahan	Proprietors Representative	Appointed	Sep 2025
Ngaire Gallagher	Proprietors Representative	Appointed	Sep 2025
Angela Marshall	Proprietors Representative	Appointed	Sep 2025



St Joseph's School (Fairlie)

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	301,497	313,969	305,882
Locally Raised Funds	3	18,747	22,600	9,340
Use of Proprietor's Land and Buildings		61,722	-	47,904
Interest		6,195	2,500	5,503
Total Revenue		388,161	339,069	368,629
Expenses				
Locally Raised Funds	3	1,697	-	3,574
Learning Resources	4	282,037	269,411	255,033
Administration	5	43,297	48,171	45,374
Interest		28	-	82
Property	6	78,933	23,796	70,589
Loss on Disposal of Property, Plant and Equipment		3,578	-	8
Total Expense		409,570	341,378	374,660
Net (Deficit) for the year		(21,409)	(2,309)	(6,031)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(21,409)	(2,309)	(6,031)

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 Joseph's School (Fairlie)

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		131,165	131,165	133,071
Total comprehensive revenue and expense for the year		(21,409)	(2,309)	(6,031)
Contribution - Furniture and Equipment Grant		2,224	-	4,125
Equity at 31 December		111,980	128,856	131,165
Accumulated comprehensive revenue and expense		111,980	128,856	131,165
Equity at 31 December		111,980	128,856	131,165

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 Joseph's School (Fairlie)

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	50,136	79,701	69,210
Accounts Receivable	8	35,504	19,020	19,020
Prepayments		1,331	1,280	1,280
Inventories	9	1,814	1,345	1,345
Investments	10	63,719	63,407	63,407
		152,504	164,753	154,262
Current Liabilities				
GST Payable		3,743	3,211	3,211
Accounts Payable	12	35,693	27,130	27,130
Revenue Received in Advance	13	5,010	960	960
Provision for Cyclical Maintenance	14	1,158	1,857	1,857
Finance Lease Liability	15	1,610	3,027	3,027
		47,214	36,185	36,185
Working Capital Surplus		105,290	128,568	118,077
Non-current Assets				
Property, Plant and Equipment	11	32,678	30,924	38,924
		32,678	30,924	38,924
Non-current Liabilities				
Provision for Cyclical Maintenance	14	25,988	29,026	24,226
Finance Lease Liability	15	-	1,610	1,610
		25,988	30,636	25,836
Net Assets		111,980	128,856	131,165
Equity		111,980	128,856	131,165

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



St Joseph's School (Fairlie)

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		136,121	133,166	126,583
Locally Raised Funds		4,133	22,600	10,810
Goods and Services Tax (net)		532	-	(1,716)
Payments to Employees		(109,710)	(100,424)	(79,947)
Payments to Suppliers		(44,333)	(47,351)	(49,374)
Interest Paid		(28)	-	(82)
Interest Received		5,276	2,500	4,688
Net cash (to)/from Operating Activities		(8,009)	10,491	10,962
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(10,086)	-	(19,809)
Purchase of Investments		(312)	-	(816)
Net cash (to) Investing Activities		(10,398)	-	(20,625)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,224	-	4,125
Finance Lease Payments		(2,891)	-	(3,155)
Net cash (to)/from Financing Activities		(667)	-	970
Net (decrease)/increase in cash and cash equivalents		(19,074)	10,491	(8,693)
Cash and cash equivalents at the beginning of the year	7	69,210	69,210	77,903
Cash and cash equivalents at the end of the year	7	50,136	79,701	69,210

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 Joseph's School (Fairlie)

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

St Joseph's School (Fairlie) (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 14.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

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. 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.

1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

1.9. 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	5-10 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	10% Diminishing value

1.10. 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.

1.11. 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.

1.12. 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.

1.13. 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.



1.14. 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.

1.15. Financial Instruments

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

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

1.16. 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.

1.17. Budget Figures

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

1.18. Services received in-kind

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



2. Government Grants

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Government Grants - Ministry of Education	135,081	133,166	125,388
Teachers' Salaries Grants	166,416	180,803	180,266
Other Government Grants	-	-	228
	301,497	313,969	305,882

3. Locally Raised Funds

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

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Revenue			
Donations and Bequests	1,406	3,000	5,358
Trading	592	400	804
Other Revenue	16,749	19,200	3,178
	18,747	22,600	9,340
Expenses			
Extra Curricular Activities Costs	1,422	-	-
Trading	275	-	3,574
	1,697	-	3,574
<i>Surplus or the year Locally raised funds</i>	17,050	22,600	5,766

4. Learning Resources

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Curricular	8,910	8,905	9,952
Information and Communication Technology	2,193	3,100	1,340
Employee Benefits - Salaries	257,393	246,406	228,208
Other Learning Resources	137	-	-
Staff Development	650	3,000	4,864
Depreciation	12,754	8,000	10,669
	282,037	269,411	255,033

5. Administration

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Audit Fees	8,081	6,000	5,172
Board Fees and Expenses	62	3,300	3,823
Other Administration Expenses	12,061	8,000	6,983
Employee Benefits - Salaries	17,593	24,825	23,853
Insurance	1,041	1,246	2,318
Service Providers, Contractors and Consultancy	4,459	4,800	3,225
	43,297	48,171	45,374



6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	909	2,000	1,811
Cyclical Maintenance	2,533	4,800	2,478
Adjustment to the Provision- Other Adjustments	(1,470)	-	-
Heat, Light and Water	4,609	4,000	4,009
Rates	854	800	757
Repairs and Maintenance	437	2,200	5,060
Use of Land and Buildings	61,722	-	47,904
Other Property Expenses	-	-	336
Employee Benefits - Salaries	9,339	9,996	8,234
	<u>78,933</u>	<u>23,796</u>	<u>70,589</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	50,136	79,701	69,210
Cash and Cash Equivalents for Statement of Cash Flows	<u>50,136</u>	<u>79,701</u>	<u>69,210</u>

Of the \$50,136 Cash and Cash Equivalents, \$4,275 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.

Of the \$50,136 Cash and Cash Equivalents, \$735 of Other Revenue in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,170	-	-
Receivables from the Ministry of Education	2,780	462	462
Interest Receivable	1,978	1,059	1,059
Teacher Salaries Grant Receivable	15,576	17,499	17,499
	<u>35,504</u>	<u>19,020</u>	<u>19,020</u>
Receivables from Exchange Transactions	17,148	1,059	1,059
Receivables from Non-Exchange Transactions	18,356	17,961	17,961
	<u>35,504</u>	<u>19,020</u>	<u>19,020</u>

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	1,814	1,345	1,345
	<u>1,814</u>	<u>1,345</u>	<u>1,345</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	63,719	63,407	63,407
Total Investments	<u>63,719</u>	<u>63,407</u>	<u>63,407</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	25,634	533	-	-	(5,248)	20,919
Information and Communication Technology	5,015	9,553	-	-	(4,422)	10,146
Leased Assets	4,697	-	-	-	(3,084)	1,613
Library Resources	3,578	-	(3,578)	-	-	-
Balance at 31 December 2024	38,924	10,086	(3,578)	-	(12,754)	32,678

The net carrying value of equipment held under a finance lease is \$1,613 (2023: \$4,697)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	71,253	(50,334)	20,919	70,720	(45,086)	25,634
Information and Communication Technology	39,113	(28,967)	10,146	29,560	(24,545)	5,015
Leased Assets	13,799	(12,186)	1,613	15,247	(10,550)	4,697
Library Resources	-	-	-	21,207	(17,629)	3,578
Balance at 31 December	124,165	(91,487)	32,678	136,734	(97,810)	38,924

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	3,123	3,149	3,149
Accruals	7,583	5,270	5,270
Banking Staffing Overuse	4,907	-	-
Employee Entitlements - Salaries	19,510	18,171	18,171
Employee Entitlements - Leave Accrual	570	540	540
	35,693	27,130	27,130
Payables for Exchange Transactions	35,693	27,130	27,130
	35,693	27,130	27,130

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	4,275	781	781
Other Revenue in Advance	735	179	179
	5,010	960	960



14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	26,083	26,083	23,605
Increase to the Provision During the Year	2,533	4,800	2,478
Other Adjustments	(1,470)	-	-
Provision at the End of the Year	27,146	30,883	26,083
Cyclical Maintenance - Current	1,158	1,857	1,857
Cyclical Maintenance - Non current	25,988	29,026	24,226
	27,146	30,883	26,083

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	1,610	3,036	3,036
Later than One Year	-	1,610	1,610
Future Finance Charges	-	(9)	(9)
	1,610	4,637	4,637
Represented by:			
Finance lease liability - Current	1,610	3,027	3,027
Finance lease liability - Non current	-	1,610	1,610
	1,610	4,637	4,637

16. Related Party Transactions

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

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

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

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

During the year the school received a donation of \$15,170 from the St Joseph's School (Fairlie) PTA related for staff funding. This entity is deemed a related party as it and the school have trustees in common.



17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	-	3,515
<i>Leadership Team</i>		
Remuneration	201,217	121,623
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	201,217	125,138

There are 7 members of the Board excluding the Principals. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	90 - 100	70 - 80
Salary and Other Payments - Shared PP Role	0 - 0	50-60
Benefits and Other Emoluments	0 - 5	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.

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and 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	-	-

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

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



20. Commitments

(a) Capital Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	50,136	79,701	69,210
Receivables	35,504	19,020	19,020
Investments - Term Deposits	63,719	63,407	63,407
Total Financial assets measured at amortised cost	<u>149,359</u>	<u>162,128</u>	<u>151,637</u>

Financial liabilities measured at amortised cost

Payables	35,693	27,130	27,130
Finance Leases	1,610	4,637	4,637
Total Financial liabilities measured at amortised Cost	<u>37,303</u>	<u>31,767</u>	<u>31,767</u>

22. Events After Balance Date

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

23. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF ST JOSEPHS SCHOOL (FAIRLIE)'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of St Joseph's School (Fairlie) (the School).
The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 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:
 - o its financial position as at 31 December 2024; and
 - o 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 30 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 is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand



St Joseph's School Fairlie

2024 Statement of Variance Reporting



School Name:	St Joseph's Fairlie	School Number:	3529
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Strategic Goals:	<i>Our Practice</i> - Strengthen our culture of learning that is student-centred and authentic. <i>Our People</i> - Embrace cultural diversity across our community and be confident learners. <i>Our Place</i> - Nurture meaningful partnerships to strengthen learning.
Annual Goals:	<i>Our Practice</i> • Create a local curriculum specific to St Joseph's School, Fairlie, beginning to incorporate Mātaiaho / NZ Curriculum. • Improve teacher capabilities in Literacy and Numeracy with Professional Development. <i>Our People</i> • Foster inclusive partnerships between students, whānau and our wider community, creating a secure environment for children to soar. • Build culturally responsive approaches to support our students on their learning journey. <i>Our Place</i> • Provide a nurturing and supportive environment that reduces barriers and enhances wellbeing for our learners. • Begin integrating the new Religious Education Curriculum making it relevant to our setting.

Outcome:	• Create a local curriculum specific to St Joseph's School Fairlie. • Strong meaningful partnerships within our School Community. • Strengthen our team where all School partners are valued and empowered.
Target:	• Engage with whānau and connect them to our learning environment. • Strengthen structured literacy approaches to increase student achievement. • Strengthen students and whānau connections to our local curriculum. • Support transitions across our learning environment and community.
Baseline Data:	• At the end of 2023, 65% were working within the expected curriculum level for Writing based on our OTJs - very few of these were ESOL. • At the end of 2023, 35% were working towards the expected curriculum level for Writing based on our OTJs - all of these students were ESOL. • At the end of 2023, 65% were working within the expected curriculum level for Writing based on our OTJs - very few of these were ESOL. • At the end of 2023, 35% were working towards the expected curriculum level for Writing based on our OTJs - all of these students were ESOL.
Initiatives:	• To use structured literacy approaches to strengthen writing and reading development. • Adapting our programme to suit a high percentage of ESOL students new to New Zealand. • Provide a range of activities that will work with our wide age range.

Evaluation of progress and achievement

Our Practice - Strategic Goal 1 - Strengthen our culture of learning that is student-centred and authentic.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
• Engage with students and whānau about their vision for their learning.	• Whānau were surveyed for feedback on their children's learning.	• Through consultation and gathering evidence it was established that our school community valued the following: Local history, Our	• Continue to engage with students and whānau to inform and support their understanding of the new refreshed Curriculum.

	• Student voices were gathered, reflecting increased engagement in learning. • Co-construction of learning with students for increased student agency. • Tamariki led school-wide events and shared their strengths and talents with the community.	People, Local Stories, Know about the Past to value the Present. These key areas helped shape our vision for our students' learning. • Tamariki were given many opportunities to develop their leadership, including opportunities within the Kahui Ako. • Priority was given to create opportunities for community and whanau to interact with school wide events, eg. Jump Jam, Jumping June, Nativity Production, Community Lunch Performances. • Students were encouraged to take on active roles in the Church community.	• Continue to gather student voices to help ensure students are engaged in learning. • Continue to co-construct learning with students by setting measurable goals and reflecting and reviewing these.
• Make a living display of local curriculum development in a space visible to the community.	• Creation of a living local curriculum display to represent our local environment, this included examples of students' activities, visual presentations, personal stories, artwork, drama, and digital technology. • Using local resource maps to identify local people, places.	• Successfully co-constructed a local curriculum display. Review and reflect on our connection to our local area regularly with students, parents and visitors. • Used local resource maps from the District Council to help identify landmarks and significant places within the Mackenzie Area.	Keep evolving our local curriculum display, to update examples of students' activities. Continue to connect with our local community by using their expertise to contribute to our local curriculum. Ensure this is reflected in our living display.

● Review and identify areas of need and investigate alternative structured approaches to improve overall Literacy levels.	● Staff participation in Professional Development in Literacy. ● Created additional resources to supplement our Literacy Programme. ● At the end of 2024, 75% were working within the expected curriculum level for Writing based on our OTJs - some of these were ESOL. ● At the end of 2024, 25% were working towards the expected curriculum level for Writing based on our OTJs - most of these were ESOL. ● At the end of 2024, 80% were working within the expected curriculum level for Reading based on our OTJs - some of these were ESOL. ● At the end of 2024, 20% were working towards the expected curriculum level for Writing based on our OTJs - most of these were ESOL.	● Kaiako started Ministry Funded Structured Literacy Professional Development with Learning Matters, using the iDeal Approach. - Year 0-3. ● We now need to apply for and complete Structured Literacy Professional Development for Years 4-8 to support our senior school. An alternative programme with a focus on structured writing programmes. ● We applied for Structured Literacy funding for Year 0-2 for teacher funding to support our literacy program. We were successful with this funding which will begin in 2025.	● Continue Structured Literacy PLD with Learning Matters in Term 1 2025. ● Continue to develop and strengthen our structured literacy program integrating our phonics based program into a multi leveled classroom as part of our structured program. ● To participate in Tier 2 and 3 structured Literacy (Year 0 -2) teacher training once released by the Ministry of Education. ● Integrate the structured phonics approach across all Literacy, rather than iDeal being a stand alone programme, to achieve consistency of strategies within the reading and writing programme. ● Develop more extensive resources at each level to support target students who require Tier 2 and 3 support. ● Purchase additional structured literacy resources, including reading books for older readers to supplement our reading programme.
● Ensure all teachers and leaders undertake	● Teachers attended Professional Development	● We applied for ESOL funding successfully to support	● Look for alternative resources to support our range of ESOL

Professional Development that is relevant to the students' needs.	sessions in Mathematics, led by Rob Proffitt-White, The Learner First Facilitator. - Online PD for teachers to support ESOL students, trial the Learning Village online programme. - Attend workshops and engagement in webinars each term, as well as access to 'The Learner First' learning online platform for resources, professional readings, videos and online training sessions. - Teachers completed online PD to support diverse learners.	teacher aide assistance for ESOL students. - We trialled the online Learning Village programme with our ESOL students. - Staff increased confidence in using Te Mātaiaho, the Refreshed NZ Curriculum with English and Mathematics.	students within the school, rather than the online Learning Village programme. - Undertake Ministry Funded Professional Development in Mathematics. - Continue to strengthen our connections with neighbouring schools, to moderate learning programmes and outcomes, to achieve consistency across our Kahui at the end of each Learning Phase. - Look for further opportunities to engage in more specific Professional Development for diverse learners, eg. Autism.
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Evaluation of progress and achievement

Our People - Strategic Goal 2 - Embrace cultural diversity across our community and be confident learners.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Complete 30 hours of Ministry Funded Professional Development for our local curriculum, integrating Te Mātaiaho.	Meet regularly with our PD provider to undertake PD to integrate Te Mātaiaho.	Supported Teachers to develop in depth knowledge of the understand, know and do approach to implement the refreshed histories curriculum.	Continue to have our local curriculum as a focus and look for ways to integrate the English and Mathematics Curriculum.
Engage with new families, and extended families and	Regular conversations with families before and after school to develop	Our new families and ESOL families were a key focus and the face to face conversations	Seek support from Multicultural Aoraki and the local Pasifika Community.

help them connect to our School whānau.	relationships, discuss significant upcoming events and answer questions. • The school had successful “Open Days” each term and welcomed new families into our school. • Whānau Fish and Chip night was held with almost every family in attendance. • Whānau visited school for afternoon tea to celebrate their children’s learning.	were important to connect with them. • Open Days were promoted each term through social media, in our local magazine and at Early Childhood Centres. • School PTA sponsored the Whānau night to remove the financial stress for families. • Each family was contacted to check if they were able to attend and some were given transport to ensure they could attend these events. • Whānau were warmly welcomed into school by their children and the staff, for a relaxed and informative afternoon.	• Look for other community support networks to engage with families. • Continue to engage with whānau and invite them to school events.
• Strengthen connections with Early Childhood Services and continue to develop promoting our School as a viable option for future learners.	• We strengthened our transition programme with Early Childhood providers. • Support understanding and develop connections with Pasifika families.	• Contact was made with Fairlie Area Kindergarten and Fairlie Early Learners well in advance to book visit dates for each term. The regular visits have helped to develop connections with staff and build the foundation to support connections with prospective families.	• Continue to strengthen our connections with Early Childhood Services to improve continuity of learning. Enhance new families' connection and engagement with our School through strong positive relationships.

● Implement Hero as our new Student Management System.	● Use Hero as our Student Management System and integrate it into our programme, making it accessible for whānau. ● Kaiako are more confident and increasingly skillful in all functions of Hero.	● Staff undertook online training modules to learn how to use Hero. ● We connected with colleagues who had experience with Hero, to seek advice and troubleshoot. ● Kaiako and Leaders used the Hero SMS to keep whānau informed and share student activities.	● To align the refreshed NZ Curriculum in English and Mathematics with the Hero Student Management System. ● Empower students to share their learning on the portal and use this to reflect on their learning journey and identify their next learning steps.
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Evaluation of progress and achievement

Our Place - Strategic Goal 3 - Nurture meaningful partnerships to strengthen learning.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
● Use of Hauora and Te Whare Tapa Whā building well-being.	● Integrating the concepts of <i>Hauora</i> and <i>Te Whare Tapa Whā</i> into wellbeing initiatives has led to increased understanding of the importance of wellbeing, by looking at differences within a cultural perspective. Identifying cultural practices across our school families has helped the ākonga to develop connections to each other and to 'our place' (School).	● We have recognised and celebrated the differences and similarities within our school community. This has helped develop social connections across our school community and strengthen individuals' wellbeing. ● We have worked hard to make people feel connected to our School community and strengthened connections with each other.	● Continue to support and strengthen connections across our school families and the wider community. ● Teachers to complete Professional Development to support staff with diverse learners.

● Engage with new families and support transition as appropriate.	● We feel like we have enhanced the social and emotional wellbeing of families by strengthening family engagement. ● Contacted our local Resource Centre, Heartlands, to ask for Food Parcels for families in need. ● School and PTA supported students with school uniform, stationery, activity fees and school camps.	● We have aimed to improve continuity of learning for students by integrating culturally appropriate practices particularly for students requiring individual pathways. We feel this has had a positive, flow on effect for the wider school family. ● Families needed financial support to pay for school expenses.	● Continue to engage with new families as appropriate. ● Continue to have an individual transition plan for each family to meet their specific needs.
● Build tuakana-teina opportunities across the school on a regular basis.	● Our school environment emphasises reciprocal learning relationships between older (tuakana) and younger (teina) students. This is a real strength of our environment and grows strong leaders due to the positive and supportive environment.	● Providing opportunities to build and extend tuakana-teina across our school community has had a positive effect on academic achievement by the students and their families being more engaged with their learning.	● Continue to offer opportunities to develop leadership and responsibility across a range of activities to help appreciate cultural diversity within our community and grow leadership capabilities.
● Engage with the Catholic Education Office Team to plan how to implement the new Religious Education Curriculum, Tō Tātou Whakapono.	● We met with Religious Education Advisers from the Catholic Diocese to discuss the need to adapt the teaching of Tō Tātou Whakapono in a small school with multi-level classes.	● We have discussed the need to adapt the new Religious Education Curriculum, but need more release time to plan the implementation. ● We have begun the process of identifying the planning format and direction suitable for our environment.	● Begin implementation and development of the new Religious Education Curriculum in 2025. ● We need to explore further options of the best fit programme for our setting and seek advice from other Catholic Schools of a similar size.

● Connect with our Parish community, Parish Council and Catholic Support network.	● Invited our Parish community into school for various events. ● Involved some members of our Parish community with classroom activities, such as reading and baking with students. ● Regular attendance by Leaders at Parish Council meetings to keep the community informed of school events. ● We met with Catholic Principals in South Canterbury to utilise their expertise and experience regarding property modifications.	● We led a discussion about how the school can support the parish and how the parish can support some of our families. ● Looked for ways that our school could give back to our Parish community, for example helping to clean the church, stacking firewood, visiting the elderly.	● Continue to strengthen our connections with our Parish community by inviting them into school for special events, eg. Feast Days, Morning Tea and working alongside our students. ● Grow our Catholic Support network, by connecting with the Catholic Kahui Ako and engaging in any PD opportunities and or conferences for Catholic Leaders. ● Look for opportunities to invite past pupils into our school, who are role models in our community, to share their experiences and wisdom with students.
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Planning for next year

- Participate in the Ministry of Education Structured Literacy PLD with Learning Matters using the iDeal platform.
- Access Structured Literacy Teacher training for Years 0-2 for Tier 2 and Tier 3 learners.
- Explore structured approaches to writing programmes and develop a programme suitable for our environment.
- Integrate our phonics based programme more into reading and writing to accelerate progress for our target learners for reading and writing.
- Show whānau the iDeal programme, so that they can support students with follow-up activities to consolidate learning.
- Review and revise School-wide assessment practices throughout the school, e.g. e-asTTle writing, to improve consistency.
- Continue to build on opportunities to collaborate within the Kāhui Ako and use moderation of learning across the curriculum to build on practice.
- Support ESOL learners in accessing the curriculum to increase understanding and engagement.
- Order Ministry teaching resources for Numeracy and develop resource kits for parents to have at home to support learners.
- Participate in Numeracy PLD with Mackenzie Kāhui Ako and develop connections across our community.
- Manage and complete property modifications and appoint personnel for our diverse learners.

- Develop a transition programme for our diverse learners to support integration into our learning environment.
- Staff and whānau to participate in Professional Development for diverse learners
- Participate in the Year of Jubilee 2025 - Catholic Spiritus PD in Christchurch, for Leaders in Catholic Schools.
- Develop and implement the Religious Education programme for our School.



ST JOSEPH'S SCHOOL - FAIRLIE

Our school used our Kiwi Sport funding in the following ways, in 2024;

- Life Education Trust
- A visit to Cannington School for Royal NZ Ballet
- Sports Equipment e.g. Skipping ropes, Tennis rackets, dodge balls etc.,
- South Canterbury Primary Schools Affiliation Fees, which enables our kids to participate in major inter schools sports events.

The KiwiSport funding enabled all children to learn skills in a wide range of activities.



ST JOSEPH'S SCHOOL - FAIRLIE

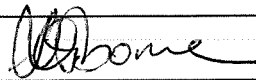
3 Gall Street, Fairlie

Phone (03) 685 8659

Principal: principal@stjofairlie.school.nz

Administration: office@stjofairlie.school.nz

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

School Name:	St Joseph's Fairlie
Staff name/Position:	Sophia Osborne - Presiding Member
Date:	20/02/2025
Signature:	

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?	Regular meetings and discussions with Principals and staff to check on wellbeing
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We have a Coordinator (Presiding Member) who consults with the Principal to identify any targets that may need specific strategies implemented to address any needs of EEO Policy. • Recruitment and selection • Promotion and Career Development • Professional Development and Learning. • Working Conditions Reviewed when required and reported to BOT if required.
How do you practise impartial selection of suitably qualified persons for appointment?	Appointments Procedure Policy In making appointments the person best suited to the position shall be appointed. The Board shall have regard for the experience, qualifications, training, skills and abilities of the applicant and the needs of the school and any other requirements of the position as specified in the job description and person specification for that Ensure that all employees and job applicants are treated according to their skills, qualifications, abilities and aptitudes

How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	To provide a non-discriminatory, culturally sensitive and safe working environment for all staff.
How have you enhanced the abilities of individual employees?	Professional Development All staff have equal access and encouragement through professional development and learning opportunities to perform to their maximum potential.
How are you recognising the employment requirements of women?	Recognition of the employment opportunities of women in our EEO policy
How are you recognising the employment requirements of persons with disabilities?	To encourage a diverse makeup of staff to reflect the school student community and provide a range of positive role models

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? - Currently have a procedure and moving to School Doc's where we will have a Policy that will cover EEO.	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? As Required	✓	
Does your EEO programme/policy set priorities and objectives?	✓	



St Joseph's School Fairlie

Giving Effect to Te Tiriti o Waitangi at St Joseph's School Fairlie

We acknowledge New Zealand's cultural diversity and the unique position of Māori as tangata whenua. Te Tiriti o Waitangi (the Treaty of Waitangi) is one of eight principles in The New Zealand Curriculum that provide a foundation for a school's decision-making.

"The curriculum acknowledges the principles of the Treaty of Waitangi, and the bicultural foundations of Aotearoa New Zealand. All students have the opportunity to acquire knowledge of te reo Māori me ōna tikanga." The New Zealand Curriculum, p 9. The Education and Training Act 2020 sets giving effect to te Tiriti o Waitangi as a primary objective for the board of trustees, including by:

- Ensuring plans, policies, and local curriculum include local tikanga Māori, mātauranga Māori, and te ao Māori.
- Taking reasonable steps to offer or make available instruction in tikanga Māori and te reo Māori.
- Having equitable outcomes for Māori students.

What you will see	What you will hear	What you will feel	Future Success
• Te Reo and tikanga are integrated in all we do. • We create learning opportunities to celebrate significant events, including Waitangi Day and Matariki. • Our displays and	• Karakia • Waiata • Greetings, classroom instructions, numbers and colours and praise in te reo with both children and staff.	• A sense of 'family' in our school, ensuring all cultures feel valued and connected to our community. • We have strong connections with each other, sharing food and celebrations together. • High aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and	• Our Partnerships will involve working together with iwi, hapū, whānau and Māori communities to develop strategies for Maori education. • Protection means actively protecting Māori knowledge, interests, values, and other taonga. • Ka Hikitia shows commitment to "knowing, respecting and valuing where students are, where they

presentations include Te Reo and tikanga Maori.	• Discussions around Te Tiriti and tikanga Māori. • Karakia at our BOT meetings.	deliver education that responds to their needs, and sustains their identities, languages and cultures.” • Our teaching programmes investigate The Treaty of Waitangi and explore this through the Aotearoa NZ Histories Curriculum. • Our school values, including Love of Learning, where we celebrate our cultures and whānau. • Students enjoy working together and are connected to each other.	come from and building on what they bring with them.” • Students and staff will grow their understanding of the cultural narrative of the Mackenzie. • Consultation with our whānau to develop a culture at St Joseph’s that reflects giving effect to Tiriti o Waitangi. • Professional Development to support increased knowledge of the Treaty and local tikanga through the Aotearoa NZ Histories Curriculum. • To increase the visibility of Te Reo and Tikanga for ākonga and whānau. • To support kaiako on their Te reo Māori journey by providing authentic context and knowledge.
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Our Values: Respect, Confidence, Love of Learning