

GOOD SHEPHERD SCHOOL (BALMORAL)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1297

Principal: Jane Hahn

School Address: 30 Telford Avenue, Balmoral

School Postal Address: 30 Telford Avenue, Mount Eden, Auckland, 1041

School Phone: 09 620 4962

School Email: admin@goodshepherd.school.nz

Accountant / Service Provider:

Education  Services.
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GOOD SHEPHERD SCHOOL (BALMORAL)

Annual Report - For the year ended 31 December 2022

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Good Shepherd School (Balmoral)

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

DANIEL ERICKSON

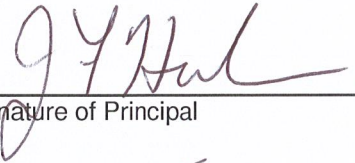
Full Name of Presiding Member

Jane Hahn

Full Name of Principal



Signature of Presiding Member



Signature of Principal

16 June 2023

Date:

16 June 2023.

Date:

Good Shepherd School (Balmoral)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,567,418	1,479,188	1,481,280
Locally Raised Funds	3	115,816	161,200	159,078
Use of Proprietor's Land and Buildings		921,956	1,159,030	724,394
Interest Income		6,064	2,000	2,473
Gain on Sale of Property, Plant and Equipment		647	-	-
		<u>2,611,901</u>	<u>2,801,418</u>	<u>2,367,225</u>
Expenses				
Locally Raised Funds	3	64,525	61,947	93,371
Learning Resources	4	1,437,860	1,361,630	1,335,952
Administration	5	105,433	107,600	109,620
Finance		1,444	1,339	2,110
Property	6	1,052,742	1,262,630	847,933
Other Expenses	7	3,393	3,390	3,393
Loss on Disposal of Property, Plant and Equipment	12	5,080	-	-
		<u>2,670,477</u>	<u>2,798,536</u>	<u>2,392,379</u>
Net Surplus / (Deficit) for the year		(58,576)	2,882	(25,154)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(58,576)</u></u>	<u><u>2,882</u></u>	<u><u>(25,154)</u></u>

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

Good Shepherd School (Balmoral)
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		742,961	757,503	761,685
Total comprehensive revenue and expense for the year		(58,576)	2,882	(25,154)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,031	-	6,430
Equity at 31 December		692,416	760,385	742,961
Accumulated comprehensive revenue and expense		692,416	760,385	742,961
Equity at 31 December		692,416	760,385	742,961

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.

Good Shepherd School (Balmoral) Statement of Financial Position As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	330,516	411,501	257,004
Accounts Receivable	9	90,828	83,164	93,266
GST Receivable		6,513	5,481	4,739
Prepayments		4,908	15,996	5,751
Inventories	10	1,468	15,344	-
Investments	11	222,529	217,109	284,274
		656,762	748,595	645,034
Current Liabilities				
Accounts Payable	14	145,550	130,462	154,713
Revenue Received in Advance	15	7,970	24,583	7,209
Provision for Cyclical Maintenance	16	14,348	-	-
Finance Lease Liability	17	8,004	8,235	8,402
Funds held on behalf of Kahui Ako Cluster	18	-	-	5,407
		175,872	163,280	175,731
Working Capital Surplus/(Deficit)		480,890	585,315	469,303
Non-current Assets				
Property, Plant and Equipment	12	202,424	161,516	254,889
Equitable Leasehold Interest	13	67,864	71,260	71,257
		270,288	232,776	326,146
Non-current Liabilities				
Provision for Cyclical Maintenance	16	51,540	39,358	42,500
Finance Lease Liability	17	7,222	18,348	9,988
		58,762	57,706	52,488
Net Assets		692,416	760,385	742,961
Equity		692,416	760,385	742,961

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

Good Shepherd School (Balmoral) Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		404,144	389,008	415,667
Locally Raised Funds		123,488	161,200	140,232
Goods and Services Tax (net)		(1,774)	-	742
Payments to Employees		(250,082)	(203,700)	(183,368)
Payments to Suppliers		(250,795)	(189,952)	(297,065)
Interest Paid		(1,444)	(1,339)	(2,110)
Interest Received		5,367	2,000	2,385
Net cash from/(to) Operating Activities		28,904	157,217	76,483
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		889	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(14,797)	(9,000)	(35,728)
Purchase of Investments		(3,420)	-	(67,165)
Proceeds from Sale of Investments		65,164	-	-
Net cash from/(to) Investing Activities		47,836	(9,000)	(102,893)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,031	-	6,430
Finance Lease Payments		(5,852)	(9,277)	(5,513)
Funds Administered on Behalf of Third Parties		(5,407)	(9,000)	935
Net cash from/(to) Financing Activities		(3,228)	(18,277)	1,852
Net increase/(decrease) in cash and cash equivalents		73,512	129,940	(24,558)
Cash and cash equivalents at the beginning of the year	8	257,004	281,561	281,562
Cash and cash equivalents at the end of the year	8	330,516	411,501	257,004

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

Good Shepherd School (Balmoral)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the 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 16.

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 12.

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 17. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are 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 released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) 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.

f) 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.

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) 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	5-10 years
Library Resources	12.5% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

m) 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.

n) 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, to 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.

o) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

t) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

u) 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.

v) 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.

w) Budget Figures

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

x) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	431,793	389,008	404,084
Teachers' Salaries Grants	1,135,625	1,090,180	1,061,986
Other Government Grants	-	-	15,210
	<u>1,567,418</u>	<u>1,479,188</u>	<u>1,481,280</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	60,861	74,500	69,385
Fees for Extra Curricular Activities	9,889	14,000	17,349
Trading	7,700	7,700	22,531
Fundraising & Community Grants	9,000	-	17,000
Out Of School Care	28,366	65,000	32,813
	<u>115,816</u>	<u>161,200</u>	<u>159,078</u>
Expenses			
Extra Curricular Activities Costs	8,087	10,000	8,119
Trading	5,227	7,000	39,588
Out Of School Care	51,211	44,947	45,664
	<u>64,525</u>	<u>61,947</u>	<u>93,371</u>
<i>Surplus for the year Locally raised funds</i>	<u>51,291</u>	<u>99,253</u>	<u>65,707</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	64,308	41,200	48,278
Equipment Repairs	11,564	7,100	11,962
Information and Communication Technology	1,183	400	4,640
Library Resources	3,284	1,900	1,956
Employee Benefits - Salaries	1,278,846	1,229,180	1,190,665
Staff Development	8,505	11,850	4,816
Depreciation	70,170	70,000	73,635
	<u>1,437,860</u>	<u>1,361,630</u>	<u>1,335,952</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,406	8,500	8,161
Board Fees	-	4,500	2,800
Board Expenses	4,069	2,800	1,346
Communication	1,803	4,950	4,635
Consumables	1,112	1,100	1,243
Other	14,121	9,050	14,015
Employee Benefits - Salaries	64,205	64,700	64,058
Insurance	3,713	3,500	3,570
Service Providers, Contractors and Consultancy	8,004	8,500	9,792
	<u>105,433</u>	<u>107,600</u>	<u>109,620</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,141	8,700	9,237
Consultancy and Contract Services	28,840	29,000	28,840
Cyclical Maintenance Provision	23,388	9,000	21,142
Grounds	15,521	7,000	8,200
Heat, Light and Water	13,322	11,000	10,467
Repairs and Maintenance	11,823	13,400	20,345
Use of Land and Buildings	921,956	1,159,030	724,394
Security	1,371	500	928
Contractors & Consultants	24,380	25,000	24,380
	<u>1,052,742</u>	<u>1,262,630</u>	<u>847,933</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. Other Expenses

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Amortisation of Equitable Lease	3,393	3,390	3,393
	<u>3,393</u>	<u>3,390</u>	<u>3,393</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	330,516	411,501	257,004
Cash and cash equivalents for Statement of Cash Flows	<u>330,516</u>	<u>411,501</u>	<u>257,004</u>

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

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,243	1,296	1,473
Interest Receivable	988	203	291
Teacher Salaries Grant Receivable	88,597	81,665	91,502
	<u>90,828</u>	<u>83,164</u>	<u>93,266</u>
Receivables from Exchange Transactions	2,231	1,499	1,764
Receivables from Non-Exchange Transactions	88,597	81,665	91,502
	<u>90,828</u>	<u>83,164</u>	<u>93,266</u>

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,354	-	-
Uniforms	114	15,344	-
	<u>1,468</u>	<u>15,344</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	222,529	217,109	284,274
Total Investments	<u>222,529</u>	<u>217,109</u>	<u>284,274</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	150,570	9,479	-	-	(38,443)	121,606
Information and Communication Technology	83,989	7,884	(5,080)	-	(22,071)	64,722
Leased Assets	17,936	5,664	(242)	-	(9,357)	14,001
Library Resources	2,394	-	-	-	(299)	2,095
Balance at 31 December 2022	254,889	23,027	(5,322)	-	(70,170)	202,424

The net carrying value of equipment held under a finance lease is \$14,001 (2021: \$17,936)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	530,964	(409,358)	121,606	554,762	(404,192)	150,570
Information and Communication Technology	321,020	(256,298)	64,722	444,156	(360,167)	83,989
Leased Assets	31,624	(17,623)	14,001	40,268	(22,332)	17,936
Library Resources	47,625	(45,530)	2,095	47,625	(45,231)	2,394
Balance at 31 December	931,233	(728,809)	202,424	1,086,811	(831,922)	254,889

13. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 10-40 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor or the closure of the school.

The major capital works assets included in the equitable leasehold interest are:

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Playground	67,864	-	71,257
	67,864	-	71,257

14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	46,526	15,296	46,410
Accruals	8,406	5,132	5,713
Banking Staffing Overuse	-	26,648	9,000
Employee Entitlements - Salaries	88,597	81,665	91,502
Employee Entitlements - Leave Accrual	2,021	1,721	2,088
	<u>145,550</u>	<u>130,462</u>	<u>154,713</u>
Payables for Exchange Transactions	145,550	130,462	154,713
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>145,550</u>	<u>130,462</u>	<u>154,713</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
MoE Income in Advance	-	-	5,704
Other Revenue In Advance	7,970	24,583	1,505
	<u>7,970</u>	<u>24,583</u>	<u>7,209</u>

16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	42,500	30,358	21,358
Increase to the Provision During the Year	11,152	9,000	9,375
Other Adjustments	12,236	-	11,767
Provision at the End of the Year	<u>65,888</u>	<u>39,358</u>	<u>42,500</u>
Cyclical Maintenance - Current	14,348	-	-
Cyclical Maintenance - Non current	51,540	39,358	42,500
	<u>65,888</u>	<u>39,358</u>	<u>42,500</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

17. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	9,022	8,235	9,741
Later than One Year and no Later than Five Years	7,802	18,348	10,878
Future Finance Charges	(1,598)	-	(2,229)
	<u>15,226</u>	<u>26,583</u>	<u>18,390</u>

Represented by

Finance lease liability - Current	8,004	8,235	8,402
Finance lease liability - Non current	7,222	18,348	9,988
	<u>15,226</u>	<u>26,583</u>	<u>18,390</u>

18. Funds held on behalf of Kahui Ako Cluster

Good Shepherd School (Balmoral) was the lead school holding funds on behalf of the cluster, a group of schools funded by the Ministry of Education. The school no longer acts as the funds holder and the funds will be passed on.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held at Beginning of the Year	5,407	-	4,472
Funds Received from Cluster Members	-	-	935
Funds Received from MoE			
Total funds received	<u>5,407</u>	<u>-</u>	<u>5,407</u>
Funds Spent on Behalf of the Cluster	5,407	-	-
Funds remaining	<u>-</u>	<u>-</u>	<u>5,407</u>
Funds Held at Year End	<u>-</u>	<u>-</u>	<u>5,407</u>

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

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues and special character donations payable to the Proprietor. The amounts collected in total were \$106,019 (2021: \$107,167). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$36,520 (2021: \$32,800).

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	-	2,800
<i>Leadership Team</i> Remuneration Full-time equivalent members	455,778 4.00	461,091 4.00
Total key management personnel remuneration	<u>455,778</u>	<u>463,891</u>

There are 11 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.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	150-160
Benefits and Other Emoluments	3 - 4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	2.00
110 - 120	1.00	-
	<u>3.00</u>	<u>2.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

Additional funding wash up payment

In 2022 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. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

23. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022 (Capital commitments at 31 December 2021: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

24. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	330,516	411,501	257,004
Receivables	90,828	83,164	93,266
Investments - Term Deposits	222,529	217,109	284,274

Total Financial assets measured at amortised cost

643,873	711,774	634,544
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Financial liabilities measured at amortised cost

Payables	145,550	130,462	154,713
Finance Leases	15,226	26,583	18,390

Total Financial Liabilities Measured at Amortised Cost

160,776	157,045	173,103
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25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GOOD SHEPHERD SCHOOL (BALMORAL)'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Good Shepherd School (Balmoral) (the School). The Auditor-General has appointed me, Kurt Sherlock using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 16 June 2023. 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 of Trustees 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport Report and Statement of Compliance with Employment Policy, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Good Shepherd School (Balmoral)

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Jane Hahn	Principal	ex Officio	
Aaron Delacey	Parent Representative	Appointed	Sep 2022
Greame Twose	Parent Representative	Appointed	Sep 2022
Nicola Maddox	Parent Representative	Elected	Sep 2022
Daniel Erickson	Parent Representative	Elected	Sep 2025
Bridget Spencer	Parent Representative	Elected	Sep 2025
Kate Hagemeister	Parent Representative	Elected	Sep 2025
Eparama Tuibenau	Parent Representative	Elected	Sep 2025
Bradley St Clair	Parent Representative	Elected	Sep 2025
Heather McLeod	Staff Representative	Elected	Sep 2025
Stephen Rewcastle	Proprietors Representative	Appointed	Sep 2025
Mons Bernard Kiely	Proprietors Representative	Appointed	Sep 2025
Mele Kautoke	Proprietors Representative	Appointed	Sep 2025
Bianca Prentice	Proprietors Representative	Appointed	Sep 2022
Elton Gomes	Proprietors Representative	Appointed	Sep 2025

Good Shepherd School (Balmoral)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,838 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Good Shepherd School (Balmoral) Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

GOOD SHEPHERD SCHOOL 1297

TARGETS FOR RAISING STUDENT ACHIEVEMENT AND ANALYSIS OF VARIANCE 2022

Focus: Mathematics

Strategic Goal 2: Independent Learning

Our students are provided with a stimulating learning environment that allows them to develop to their individual potential.

Baseline Data:

Close analysis of NZCER PAT Mathematics data in terms 2 and 4, 2021 (see [Strategic Focus Students 2022](#)), focusing on 21 students in Years 4-6 who are currently considered below our expectations for achievement in mathematics, revealed the following:

- Sixteen students achieved lower stanines in term 4 than in term 2
- Five students stayed at the same stanine

Stanine Term 1, 2021	Stanine Term 4, 2021	Number of students
4	3	5
5	4	6
4	2	2
5	3	1
6	4	2
3	3	1
4	4	4
Total		21

The following year groups, ethnicity and gender compositions can be noted:

Year	Number of students
4	5
5	8
6	8

Ethnicity	Number of students
NZE	7
Pacific	7
Asian	5
Other	2

Gender	Number of students
Male	10
Female	11

Target:

By the end of 2022, fourteen of the sixteen students who achieved at a lower stanine in term 4, 2021 than in term 2, 2021 will make accelerated progress to achieve at the same level as in term 2, 2021. Three of the five students who remained at the same stanine at these two times will make accelerated progress to achieve at one stanine higher than in term 4, 2021.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> ● Targeted professional learning and development in mathematics was accessed and made available to teachers in the senior syndicate ● All teachers at GSS followed the principles of our <i>Toopu</i> intervention and established close learning-focused relationships particularly with parents/whānau of focus students ● Central Auckland Catholic Kāhui Ako was further developed to better support member schools in raising student achievement in mathematics ● Teachers specifically focused on targeting this group of students ● Good Shepherd Professional Learning Group (PLG) meetings focused on these students ● The Growth Cycles encouraged and supported teacher reflection on their teaching in mathematics and focus students ● Intervention programmes were put in place for the focus students to support classroom teachers ● Teaching resources were available and appropriate for these focus students ● Development of moderation processes to ensure consistency in teacher OTJs was continued 	<p>Analysis of achievement data in November 2022 showed the following:</p> <ol style="list-style-type: none"> 1. Of the 16 students who achieved at a lower stanine in term 4, 2021 than in term 2, 2021: <ul style="list-style-type: none"> ● Fifteen students made accelerated progress to at least equal their term 2, 2021 stanines ● Two students moved three stanines ● Eight students moved two stanines ● Two students moved up one stanine ● Three students reached the term 2, 2021 stanine ● One student moved one stanine backwards 2. Of the five students who remained at the same stanine in both time periods in 2021: <ul style="list-style-type: none"> ● One student made accelerated progress to achieve 2 stanines higher in term 4, 2022 than in term 4, 2021 ● One student made accelerated progress to achieve 1 stanine higher in term 4, 2022 than in term 4, 2021 ● One student achieved at the same stanine in term 4, 2022 as 	<ul style="list-style-type: none"> ● Professional learning and development (PLD) in mathematics has continued and gained momentum with the change to a different facilitator in 2022 ● Extra support for mathematics has been given by a member of the senior leadership team taking different groups during the year 	<ul style="list-style-type: none"> ● Continue to plan and implement an in-depth PLD programme in mathematics with our new external facilitator ● Ensure extra support for teachers coming into our school next year ● Continue to ensure close relationships with family and whānau ● Share practice through the Kāhui Ako ● Teachers continue to focus on students ● Continue to access PLD in culturally responsive pedagogy in maths through the Kāhui Ako ● All students in the focus group will continue to be closely monitored to ensure that they maintain their levels of progress and achievement ● Teachers will identify focus students at the beginning of the year and these students will be discussed regularly at team PLG meetings ● Monitor carefully and regularly the maths progress and achievement levels of all students at Good Shepherd School ● Set 2023 targets for student achievement according to MOE guidelines and using a range of student achievement data

<ul style="list-style-type: none"> Evidence based strategies on how to meet the needs of high achieving students in mathematics were shared 	<p>in term 4, 2021</p> <ul style="list-style-type: none"> One student went backwards by one stanine and one student went backwards by two stanines. <p>General observations:</p> <ul style="list-style-type: none"> We exceeded our first target with fifteen of our sixteen students achieving at or above their term 4, 2021 stanine levels in term 4, 2022 We did not quite reach our second target with only two of our five students achieving at least one stanine higher in term 4, 2022 than in term 4, 2021 There do not appear to be any trends or patterns in ethnicity or gender analyses 		
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Checkpoint Data:

see [Strategic Focus Students 2022](#))

Stanine Term 4, 2021	Stanine Term 2, 2022	Movement (Term 4, 2021 - Term 2, 2022)	Number of students
2	3	+1	2
3	2	-1	1
3	3	0	2
3	4	+1	2
3	5	+2	1

3	6	+3	2
4	2	-2	1
4	3	-1	2
4	4	0	3
4	5	+1	4
4	6	+2	1

Stanine Term 4, 2021	Stanine Term 4, 2022	Movement (Term 4, 2020 - Term 4, 2021)	Number of students
2	4	+2	1
2	5	+3	1
3	2	-1	1
3	3	0	1
3	4	+1	1
3	5	+2	3
3	6	+3	1
4	2	-2	1
4	3	-1	1
4	4	0	3
4	5	+1	3
4	6	+2	3

Action Plan/Checkpoints

When	What	Who	Monitoring
February 2022	Set student achievement targets based on data from end 2021	Senior Leadership Team and teaching staff	<ul style="list-style-type: none"> - Completed by Week 4 - Presented to Board of Trustees February meeting - Submitted to Ministry of Education March, 2022
At the beginning of each term, 2022	Set realistic term goals for achievement for focus students and their groups based on formative PAT/GloSS data.	Classroom teachers	<ul style="list-style-type: none"> - Focus students discussed in team PLGs
Throughout the year	Plan and implement targeted classroom programmes for focus students	Classroom teachers	<ul style="list-style-type: none"> - See team PLG minutes - See teacher planning
Term 1, 2022 and then throughout the year	Plan and provide external support for PLD for classroom teachers	SLT and classroom teachers	<ul style="list-style-type: none"> - Marie Hirst worked closely with Connolly and Sheridan teams throughout the year
Regularly during the term and at the end of each term	Monitor progress of focus students during the term	SLT and classroom teachers	<ul style="list-style-type: none"> - See team PLG minutes
End Term 2, 2022 Term 4, 2022	Measure progress in Scale Score and Stanine using PAT Mathematics	SLT and classroom teachers	<ul style="list-style-type: none"> - See Maths Master Data Sheet
End Term 2, 2022	Report to the Board of Trustees on progress towards achieving targets	SLT	-
End Term 4, 2022	Provide summative report to the Board of Trustees and Ministry of Education on progress towards achieving targets	SLT	<ul style="list-style-type: none"> - Summative report completed and presented to the board in December 2022

Planning for next year:

- Access effective external support for PLD in mathematics for all teachers
- Support all teachers at GSS to follow the principles of Toopu and establish close learning-focused relationships particularly with parents/whānau of focus students
- Access and engage in Culturally Responsive Practice professional learning through the Kāhui Ako
- Monitor all students achieving above expectation in Mathematics through professional learning community meetings and school appraisal system, to ensure that they continue to achieve highly
- Monitor all students achieving below expectation in Mathematics and work together to set goals for these students to ensure that they move to achieving at expectation
- Continue with development of moderation processes to ensure consistency in teacher OTJs
- Regularly update tracking document and review all tracking tools
- Continue to share evidence based strategies on how to meet the needs of high achieving students in maths