

GOOD SHEPHERD SCHOOL (BALMORAL)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1297

Principal: Ben Fahey

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.**
Dedicated to your school

Good Shepherd School (Balmoral)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jane Hahn	Principal	ex Officio	Jan 2024
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
Elton Gomes	Proprietors Representative	Appointed	Sep 2025

GOOD SHEPHERD SCHOOL (BALMORAL)

Annual Financial Statements - For the year ended 31 December 2023

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Good Shepherd School (Balmoral)

Statement of Responsibility

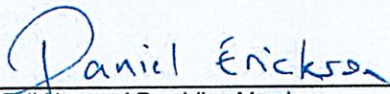
For the year ended 31 December 2023

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

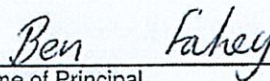
The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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



Full Name of Presiding Member



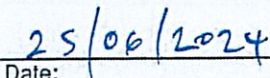
Full Name of Principal



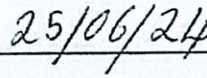
Signature of Presiding Member



Signature of Principal



Date:



Date:

Good Shepherd School (Balmoral)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,551,585	1,449,068	1,567,418
Locally Raised Funds	3	171,336	161,100	115,816
Use of Proprietor's Land and Buildings		921,956	724,394	921,956
Interest		26,307	3,000	6,064
Gain on Sale of Property, Plant and Equipment		-	-	647
Total Revenue		2,671,184	2,337,562	2,611,901
Expense				
Locally Raised Funds	3	71,606	63,568	64,525
Learning Resources	4	1,393,244	1,326,629	1,437,860
Administration	5	138,057	114,745	105,433
Interest		1,134	1,400	1,444
Property	6	1,049,965	828,896	1,052,742
Other Expenses	7	3,393	3,390	3,393
Loss on Disposal of Property, Plant and Equipment		6,593	-	5,080
Total Expense		2,663,992	2,338,628	2,670,477
Net Surplus / (Deficit) for the year		7,192	(1,066)	(58,576)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		7,192	(1,066)	(58,576)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		692,416	745,843	742,961
Total comprehensive revenue and expense for the year		7,192	(1,066)	(58,576)
Contributions from / (Distributions to) the Ministry of Education		18,713	-	-
Contribution - Furniture and Equipment Grant		36,201	-	8,031
Equity at 31 December		754,522	744,777	692,416
Accumulated comprehensive revenue and expense		754,522	744,777	692,416
Equity at 31 December		754,522	744,777	692,416

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	360,777	394,131	330,516
Accounts Receivable	9	94,778	93,266	90,828
GST Receivable		5,522	4,739	6,513
Prepayments		4,198	5,751	4,908
Inventories	10	492	-	1,468
Investments	11	312,863	284,274	222,529
		<u>778,630</u>	<u>782,161</u>	<u>656,762</u>
Current Liabilities				
Accounts Payable	14	160,411	154,713	145,550
Revenue Received in Advance	15	6,673	7,209	7,970
Provision for Cyclical Maintenance	16	58,300	-	14,348
Finance Lease Liability	17	7,377	8,402	8,004
		<u>232,761</u>	<u>170,324</u>	<u>175,872</u>
Working Capital Surplus/(Deficit)		545,869	611,837	480,890
Non-current Assets				
Property, Plant and Equipment	12	172,120	141,109	202,424
Equitable Leasehold Interest	13	64,471	64,471	67,864
		<u>236,591</u>	<u>205,580</u>	<u>270,288</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	23,052	62,652	51,540
Finance Lease Liability	17	4,886	9,988	7,222
		<u>27,938</u>	<u>72,640</u>	<u>58,762</u>
Net Assets		<u>754,522</u>	<u>744,777</u>	<u>692,416</u>
Equity		<u>754,522</u>	<u>744,777</u>	<u>692,416</u>

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		402,620	376,220	404,144
Locally Raised Funds		165,955	161,100	123,488
Goods and Services Tax (net)		991	-	(1,774)
Payments to Employees		(219,531)	(208,830)	(250,082)
Payments to Suppliers		(283,462)	(172,583)	(250,795)
Interest Paid		(1,134)	(1,400)	(1,444)
Interest Received		23,368	3,000	5,367
Net cash from/(to) Operating Activities		88,807	157,507	28,904
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	889
Purchase of Property Plant & Equipment (and Intangibles)		(17,228)	(10,000)	(14,797)
Purchase of Investments		(90,335)	-	(3,420)
Proceeds from Sale of Investments		-	-	65,164
Net cash from/(to) Investing Activities		(107,563)	(10,000)	47,836
Cash flows from Financing Activities				
Furniture and Equipment Grant		36,201	-	8,031
Contributions from / (Distributions to) Ministry of Education		18,713	-	-
Finance Lease Payments		(5,897)	(10,380)	(5,852)
Funds Administered on Behalf of Other Parties		-	-	(5,407)
Net cash from/(to) Financing Activities		49,017	(10,380)	(3,228)
Net increase/(decrease) in cash and cash equivalents		30,261	137,127	73,512
Cash and cash equivalents at the beginning of the year	8	330,516	257,004	257,004
Cash and cash equivalents at the end of the year	8	360,777	394,131	330,516

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 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.

Good Shepherd School (Balmoral)

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the 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 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 Uniforms and Stationery. 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 material.

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 (funded by the Board) 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	8 years DV
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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to 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) 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. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	407,267	370,082	431,793
Teachers' Salaries Grants	1,144,318	1,070,986	1,135,625
Other Government Grants	-	8,000	-
	<u>1,551,585</u>	<u>1,449,068</u>	<u>1,567,418</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	74,017	70,500	60,861
Fees for Extra Curricular Activities	10,790	12,800	9,889
Trading	8,595	7,800	7,700
Fundraising & Community Grants	12,600	20,000	9,000
Out Of School Care	65,334	50,000	28,366
	<u>171,336</u>	<u>161,100</u>	<u>115,816</u>
Expense			
Extra Curricular Activities Costs	6,916	10,500	8,087
Trading	9,104	7,000	5,227
Out Of School Care	55,586	46,068	51,211
	<u>71,606</u>	<u>63,568</u>	<u>64,525</u>
<i>Surplus for the year Locally raised funds</i>	<u>99,730</u>	<u>97,532</u>	<u>51,291</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	49,449	40,100	64,308
Equipment Repairs	13,742	8,100	11,564
Information and Communication Technology	173	400	1,183
Library Resources	1,980	1,900	3,284
Employee Benefits - Salaries	1,258,228	1,207,629	1,278,846
Staff Development	4,577	5,000	8,505
Depreciation	65,095	63,500	70,170
	<u>1,393,244</u>	<u>1,326,629</u>	<u>1,437,860</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,658	8,658	8,406
Board Fees	7,745	4,500	-
Board Expenses	5,088	1,750	4,069
Communication	3,168	3,950	1,803
Consumables	2,005	900	1,112
Operating Leases	80	-	-
Other	21,588	10,500	14,121
Employee Benefits - Salaries	76,595	71,987	64,205
Insurance	3,950	3,500	3,713
Service Providers, Contractors and Consultancy	9,180	9,000	8,004
	<u>138,057</u>	<u>114,745</u>	<u>105,433</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,499	7,700	12,141
Consultancy and Contract Services	55,747	55,750	53,220
Cyclical Maintenance Provision	15,464	11,152	23,388
Grounds	11,436	8,000	15,521
Heat, Light and Water	15,383	11,500	13,322
Repairs and Maintenance	16,445	9,900	11,823
Use of Land and Buildings	921,956	724,394	921,956
Security	2,035	500	1,371
	<u>1,049,965</u>	<u>828,896</u>	<u>1,052,742</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	360,777	394,131	330,516
Cash and cash equivalents for Statement of Cash Flows	<u>360,777</u>	<u>394,131</u>	<u>330,516</u>

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

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,863	1,473	1,243
Receivables from the Ministry of Education	2,563	-	-
Interest Receivable	3,927	291	988
Teacher Salaries Grant Receivable	86,425	91,502	88,597
	<u>94,778</u>	<u>93,266</u>	<u>90,828</u>
Receivables from Exchange Transactions	5,790	1,764	2,231
Receivables from Non-Exchange Transactions	88,988	91,502	88,597
	<u>94,778</u>	<u>93,266</u>	<u>90,828</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	92	-	1,354
Uniforms	400	-	114
	<u>492</u>	<u>-</u>	<u>1,468</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	312,863	284,274	222,529
Total Investments	<u>312,863</u>	<u>284,274</u>	<u>222,529</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	121,606	10,688	(296)	-	(39,090)	92,908
Information and Communication Technology	64,722	25,253	(6,297)	-	(18,222)	65,456
Leased Assets	14,001	5,443	-	-	(7,520)	11,924
Library Resources	2,095	-	-	-	(263)	1,832
Balance at 31 December 2023	202,424	41,384	(6,593)	-	(65,095)	172,120

The net carrying value of equipment held under a finance lease is \$11,924 (2022: \$14,001)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	531,395	(438,487)	92,908	530,964	(409,358)	121,606
Information and Communication Technology	202,339	(136,883)	65,456	321,020	(256,298)	64,722
Leased Assets	28,487	(16,563)	11,924	31,624	(17,623)	14,001
Library Resources	47,625	(45,793)	1,832	47,625	(45,530)	2,095
Balance at 31 December	809,846	(637,726)	172,120	931,233	(728,809)	202,424

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:

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Playground	64,471	64,471	67,864
	64,471	64,471	67,864

14. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	65,670	46,410	46,526
Accruals	6,061	5,713	8,406
Banking Staffing Overuse	-	9,000	-
Employee Entitlements - Salaries	86,425	91,502	88,597
Employee Entitlements - Leave Accrual	2,255	2,088	2,021
	<u>160,411</u>	<u>154,713</u>	<u>145,550</u>
Payables for Exchange Transactions	160,411	154,713	145,550
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>160,411</u>	<u>154,713</u>	<u>145,550</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance	2,487	5,704	-
Other Revenue In Advance	4,186	1,505	7,970
	<u>6,673</u>	<u>7,209</u>	<u>7,970</u>

16. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	65,888	51,500	42,500
Increase to the Provision During the Year	11,152	11,152	11,152
Other Adjustments	4,312	-	12,236
Provision at the End of the Year	<u>81,352</u>	<u>62,652</u>	<u>65,888</u>
Cyclical Maintenance - Current	58,300	-	14,348
Cyclical Maintenance - Non current	23,052	62,652	51,540
	<u>81,352</u>	<u>62,652</u>	<u>65,888</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	8,249	8,402	9,022
Later than One Year and no Later than Five Years	5,259	9,988	7,802
Future Finance Charges	(1,245)	-	(1,598)
	<u>12,263</u>	<u>18,390</u>	<u>15,226</u>

Represented by

Finance lease liability - Current	7,377	8,402	8,004
Finance lease liability - Non current	4,886	9,988	7,222
	<u>12,263</u>	<u>18,390</u>	<u>15,226</u>

18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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 \$100,314 (2022: \$106,019). 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 \$34,005 (2022: \$36,520).

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	7,745	-
<i>Leadership Team</i>		
Remuneration	366,783	455,778
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	374,528	455,778

There are 10 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 3 times. 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
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	2023 FTE Number	2022 FTE Number
100 - 110	2.00	2.00
110 - 120	2.00	1.00
	4.00	3.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	360,777	394,131	330,516
Receivables	94,778	93,266	90,828
Investments - Term Deposits	312,863	284,274	222,529
Total financial assets measured at amortised cost	<u>768,418</u>	<u>771,671</u>	<u>643,873</u>

Financial liabilities measured at amortised cost

Payables	160,411	154,713	145,550
Finance Leases	12,263	18,390	15,226
Total financial liabilities measured at amortised cost	<u>172,674</u>	<u>173,103</u>	<u>160,776</u>

24. Events After Balance Date

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

25. 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'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Good Shepherd School 2023 (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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 27 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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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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 responsible for the other information. The other information comprises the Analysis of Variance, How Good Shepherd has given effect to Te Tiriti o Waitangi, 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 (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.



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

GOOD SHEPHERD SCHOOL 1297

TARGETS FOR RAISING STUDENT ACHIEVEMENT AND ANALYSIS OF VARIANCE 2023

Focus: Reading

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 Reading Comprehension data in term 1, 2023 (see [Students for Reading PAT 2023 targets \(proposed\)](#)), focusing on 21 students in Years 4-6 who are currently considered below our expectations for achievement in reading comprehension, revealed the following:

Data Summary					
	Stanine 1	Stanine 2	Stanine 3	Stanine 4	Totals
Year 4			7	2	9
Year 5			2	2	4
Year 6	2	1	1	4	8
Totals	2	1	10	8	21

The following ethnicity and gender compositions can be noted:

Ethnicity	Number of students
NZE	5
Pacific	6
Asian	6
Other	3

Gender	Number of students
Male	11
Female	10

Target:

By the end of 2023,

- The 3 students at Stanines 1 and 2 will make accelerated progress to achieve at stanine 4 or higher
- 15 of the 18 students achieving at stanines 3 and 4 will make accelerated progress to achieve at stanine 5 or higher

Updated data from PAT Reading Comprehension Term 3, 2023:

Data Summary							
	Stanine 2	Stanine 3	Stanine 4	Stanine 5	Stanine 6	Stanine 7	Totals
Year 4	1	1	1	3	2		8
Year 5			2	1		1	4
Year 6		2	2	3	1		8
Totals	1	3	5	7	3	1	20

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 reading was accessed and made available to teachers on a needs basis ● 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 reading ● 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 reading 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 individual data showed the following results:</p> <p>Of the 3 students who achieved at Stanines 1 and 2 in term 1, 2023:</p> <ul style="list-style-type: none"> ● One student moved up two stanines from stanine 1 to stanine 3 ● One student moved up four stanines from stanine one to stanine 5 ● One student moved up two stanines from stanine two to stanine 4 <p>Of the 18 students who achieved at Stanines 3 and 4 in term 1, 2023:</p> <ul style="list-style-type: none"> ● One student remained at Stanine 3 ● Two students remained at Stanine 4 ● Four students moved up two stanines from Stanine 3 to Stanine 5 ● One student moved up four stanines from Stanine 3 to Stanine 7 ● One student moved up three stanines from Stanine 3 to Stanine 6 ● Two students moved up one stanine from Stanine 3 to Stanine 4 ● Two students move up two stanines from Stanine 4 to Stanine 6 ● Two students moved up one stanine from Stanine 4 to Stanine 5 ● One student moved down from Stanine 4 to Stanine 3 ● One student moved down from Stanine 3 to Stanine 2 ● One student did not sit the 	<p><i>Interventions/strategies that have occurred in Terms 1, 2 and 3 for reading are:</i></p> <ul style="list-style-type: none"> ● Teachers have set personal development goals through the Good Shepherd Professional Growth Cycle ● Focus on culturally responsive pedagogy through the Auckland Central Catholic Kāhui Ako ● Teacher aide support during reading ● Extra teacher support during reading 	<ul style="list-style-type: none"> ● Continue to plan and implement an in-depth PLD programme in literacy with an 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 literacy 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 reading progress and achievement levels of all students at Good Shepherd School ● Set 2024 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 reading were shared 	assessment in Term 3		
Action Plan/Checkpoints			
When	What	Who	Monitoring
February 2023	Set student achievement targets based on data from end 2022 and beginning 2023	Senior Leadership Team and teaching staff	<ul style="list-style-type: none"> Completed by Week 8 Presented to Board of Trustees March meeting Submitted to Ministry of Education March, 2023
At the beginning of each term, 2023	Set realistic term goals for achievement for focus students and their groups based on formative PAT/Running Record 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, 2023 and then throughout the year	Plan and provide internal support for PLD for classroom teachers	SLT and classroom teachers	<ul style="list-style-type: none"> SLT working closely with 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 4, 2023	Measure progress in Scale Score and Stanine using PAT Reading Comprehension	SLT and classroom teachers	<ul style="list-style-type: none"> See Reading Master Data Sheet
End Term 2, 2023	Report to the Board of Trustees on progress towards achieving targets	SLT	<ul style="list-style-type: none"> Completed

End Term 4, 2023	Provide summative report to the Board of Trustees and Ministry of Education on progress towards achieving targets	SLT	- Summative report completed and presented to the board in December 2023
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Planning for next year:

- Access effective external support for PLD in writing 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 reading through professional learning community meetings and teacher professional growth cycle system, to ensure that they continue to achieve highly
- Monitor all students achieving below expectation in reading 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 reading

Good Shepherd School (Balmoral)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,120 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

How Good Shepherd has given effect to Te Tiriti o Waitangi

Good Shepherd School has given effect to Te Tiriti o Waitangi in a number of ways:

- Acknowledgement in school policies and Professional Growth Cycle goals
- All children and kaiako are familiar with, and able to present, their pepeha
- Partnership with our Māori community in the form of hui / consultation
- Respect to protocols and traditions such as powhiri, karakia and waiata
- Commitment to the weekly teaching of Te Reo Māori in our classrooms including regular, scheduled observation of classroom teaching
- Good Shepherd School hosted kaiako PD on Te Tiriti o Waitangi through their Kahui Ako over several weeks during 2021
- Commitment to professional development for teachers to build their own capabilities in Te Reo Māori. For example In 2022 all kaiakao completed a Māori qualification through Poutawa, this forms a large part of our teaching programme
- Celebrating significant milestones in the calendar year such as Matariki by hosting a community Matariki breakfast as an opportunity for whānau to connect and children having an opportunity to share their learning, and detailed level - appropriate inquiry around Te Tiriti o Waitangi in each classroom each year
- Commitment to learning kapa haka, where all children learn this for 30 minutes a week and kapa haka groups participate in the annual Eden / Albert kapa haka festival
- Efforts made to create welcoming genuine relationships with our Maori community
- Learning and including tikanga schoolwide
- As a staff we normalise tikanga and Te Reo through regular use of this in our day-to-day interactions, school events, staff meetings etc...
- Staff have participated in professional development focussed on Culturally Responsive pedagogy through the Kahui Ako