

St Mark's School (Pakuranga)

Annual Report for the year ended 31 December 2022

Ministry Number:	1501
Principal:	Tracey Kopua
School Address:	334 Pakuranga Road, Auckland
School Postal Address:	PO Box 82106, Manukau, 2143
School Phone:	09-576 5296
School Email:	tkopua@stmarks.school.nz
Service Provider:	Edtech Financial Services Ltd

St Mark's School (Pakuranga)**Members of the Board**

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Martin Ryan	Presiding Member	Appointed	
Tracy Kopua	Principal	Ex-officio	
Nazley Ernzten	Proprietor's Representative	Appointed	
Aaron Williams	Proprietor's Representative	Appointed	
Fr Sherwin Lapaan	Proprietor's Representative	Appointed	
Ingrid Manickum	Staff Representative	Elected	2025
Gavin Coad	Parent Representative	Elected	2025
Francis Coutinho	Parent Representative	Elected	2025
Winidu Kannangara	Parent Representative	Elected	2025
Sarah Tuckerman	Parent Representative	Elected	2025
Charlotte Pienaar	Parent Representative	Elected	2025
James Townsend	Parent Representative	Elected	Jul-22
Jose Gutierrez	Presiding Member	Proprietor's Representative	2022
Maureen Mafi	Parent Representative	Co-opted	2022
Abigail Tigley	Parent Representative	Elected	2022

ST MARK'S SCHOOL (PAKURANGA)

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St Mark's School (Pakuranga)

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.

Martin Ryan

Full Name of Presiding Member

DocuSigned by:
Martin Ryan
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Signature of Presiding Member

02 June 2023

Date:

Tracey Kopua

Full Name of Principal

DocuSigned by:
M. T. Kopua
5DE176D7C5884EF...

Signature of Principal

01 June 2023

Date:

St Mark's School (Pakuranga)

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	1,625,883	1,570,076	1,594,163
Locally Raised Funds	3	160,173	106,600	81,148
Use of Proprietor's Land and Buildings		950,407	572,493	572,493
Interest Income		3,317	100	699
Total Revenue		2,739,780	2,249,269	2,248,503
Expenses				
Locally Raised Funds	3	45,914	52,300	20,379
Learning Resources	4	1,379,357	1,402,976	1,349,337
Administration	5	149,576	127,420	162,377
Finance		1,205	2,000	516
Property	6	1,062,158	663,093	625,052
Loss on Disposal of Property, Plant and Equipment		82	-	38
		2,638,292	2,247,789	2,157,699
Net Surplus / (Deficit) for the year		101,488	1,480	90,804
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		101,488	1,480	90,804

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

St Mark's School (Pakuranga)

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		368,544	368,546	271,310
Total comprehensive revenue and expense for the year		101,488	1,480	90,804
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,724	-	6,430
Equity at 31 December		477,756	370,026	368,544
Accumulated comprehensive revenue and expense		477,756	370,026	368,544
Reserves		-	-	-
Equity at 31 December		477,756	370,026	368,544

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

St Mark's School (Pakuranga)

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	298,549	115,640	236,903
Accounts Receivable	8	150,824	76,689	76,689
GST Receivable		9,313	9,923	9,923
Prepayments		6,954	8,386	8,386
Investments	9	88,494	87,181	87,181
		554,134	297,819	419,082
Current Liabilities				
Accounts Payable	11	205,520	113,099	122,482
Revenue Received in Advance	12	169	-	-
Provision for Cyclical Maintenance	13	26,250	-	-
Painting Contract Liability	14	-	-	7,588
Finance Lease Liability	15	8,319	8,005	8,005
Funds held in Trust	16	47,585	-	51,274
		287,843	121,104	189,349
Working Capital Surplus/(Deficit)		266,291	176,715	229,733
Non-current Assets				
Property, Plant and Equipment	10	220,925	215,868	161,368
		220,925	215,868	161,368
Non-current Liabilities				
Provision for Cyclical Maintenance	13	8,182	18,750	18,750
Finance Lease Liability	15	1,278	3,807	3,807
		9,460	22,557	22,557
Net Assets		477,756	370,026	368,544
Equity		477,756	370,026	368,544

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

St Mark's School (Pakuranga)

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		422,586	364,119	397,587
Locally Raised Funds		160,322	106,600	71,735
Goods and Services Tax (net)		610	-	(2,421)
Payments to Employees		(188,198)	(167,550)	(173,321)
Payments to Suppliers		(220,590)	(267,170)	(199,157)
Interest Paid		(1,205)	(2,000)	(516)
Interest Received		3,151	100	728
Net cash from/(to) Operating Activities		176,676	34,099	94,635
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)			-	5,077
Purchase of Property Plant & Equipment (and Intangibles)		(98,017)	(91,500)	(30,662)
Purchase of Investments		(1,313)	-	(548)
Net cash from/(to) Investing Activities		(99,330)	(91,500)	(26,133)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,724	-	6,430
Finance Lease Payments		(10,303)	(5,000)	(15,031)
Painting contract payments		(9,432)	(7,588)	(1,274)
Funds Administered on Behalf of Third Parties		(3,689)	(51,274)	18,681
Net cash from/(to) Financing Activities		(15,700)	(63,862)	8,806
Net increase/(decrease) in cash and cash equivalents		61,646	(121,263)	77,308
Cash and cash equivalents at the beginning of the year	7	236,903	236,903	159,595
Cash and cash equivalents at the end of the year	7	298,549	115,640	236,903

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.

St Mark's School (Pakuranga)

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

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) 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.

i) 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:

Building improvements	10–75 years
Furniture and equipment	3–10 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

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.

k) 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.

l) 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

n) 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 Revenue and Expense.

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

o) 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 Revenue and Expense.

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

p) 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.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

r) 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.

s) Budget Figures

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

t) 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	504,230	370,000	393,582
Teachers' Salaries Grants	1,116,760	1,196,576	1,196,576
Other Government Grants	4,893	3,500	4,005
	<u>1,625,883</u>	<u>1,570,076</u>	<u>1,594,163</u>

The school has not opted in to the donations scheme for this year.

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	75,952	47,000	52,719
Fees for Extra Curricular Activities	39,930	47,100	18,174
Trading	13,306	12,500	10,255
Fundraising & Community Grants	30,985	-	-
	<u>160,173</u>	<u>106,600</u>	<u>81,148</u>
Expenses			
Extra Curricular Activities Costs	45,914	52,300	20,379
	<u>45,914</u>	<u>52,300</u>	<u>20,379</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>114,259</u>	<u>54,300</u>	<u>60,769</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	30,993	50,000	25,187
Information and Communication Technology	9,657	9,600	8,694
Library Resources	1,700	2,800	1,425
Employee Benefits - Salaries	1,280,476	1,286,076	1,276,213
Staff Development	6,861	12,500	17,131
Depreciation	49,670	42,000	20,687
	<u>1,379,357</u>	<u>1,402,976</u>	<u>1,349,337</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,010	8,000	8,740
Board Fees	4,040	3,600	4,315
Board Expenses	10,318	6,500	5,412
Communication	4,407	4,200	6,743
Consumables	6,097	7,000	7,810
Operating Lease	(39)	5,820	6,110
Other	14,966	11,250	37,693
Employee Benefits - Salaries	86,940	69,550	73,527
Insurance	5,277	3,500	3,717
Service Providers, Contractors and Consultancy	8,560	8,000	8,310
	149,576	127,420	162,377

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,650	5,000	6,709
Consultancy and Contract Services	35,868	34,000	13,025
Cyclical Maintenance Provision	15,682	9,000	(27,495)
Grounds	17,793	14,000	10,871
Heat, Light and Water	18,878	13,000	10,752
Repairs and Maintenance	7,407	6,000	8,695
Use of Land and Buildings	950,407	572,493	572,493
Security	949	1,100	1,193
Employee Benefits - Salaries	8,524	8,500	28,809
	1,062,158	663,093	625,052

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	298,549	115,640	236,903
Cash and cash equivalents for Statement of Cash Flows	298,549	115,640	236,903

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	20	-	-
Interest Receivable	166	-	-
Teacher Salaries Grant Receivable	150,638	76,689	76,689
	<u>150,824</u>	<u>76,689</u>	<u>76,689</u>
Receivables from Exchange Transactions	186	-	-
Receivables from Non-Exchange Transactions	150,638	76,689	76,689
	<u>150,824</u>	<u>76,689</u>	<u>76,689</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	88,494	87,181	87,181
Total Investments	<u>88,494</u>	<u>87,181</u>	<u>87,181</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Works in Progress	-	18,655	-	-	-	18,655
Building Improvements	-	6,002	-	-	(333)	5,669
Furniture and Equipment	116,257	67,854	-	-	(21,781)	162,330
Information and Communication Technology	19,813	4,531	-	-	(7,053)	17,291
Motor Vehicles	3,622	-	-	-	(3,622)	-
Textbooks	-	-	-	-	-	-
Leased Assets	12,929	11,363	-	-	(15,685)	8,607
Library Resources	8,747	905	(83)	-	(1,196)	8,373
Balance at 31 December 2022	161,368	109,310	(83)	-	(49,670)	220,925

The net carrying value of equipment held under a finance lease is \$8,607 (2021: \$12,929)

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 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Works in Progress	18,655	-	18,655	-	-	-
Building Improvements	6,002	(333)	5,669	-	-	-
Furniture and Equipment	255,508	(93,178)	162,330	187,654	(71,397)	116,257
Information and Communication Technology	31,741	(14,450)	17,291	27,210	(7,397)	19,813
Motor Vehicles	42,608	(42,608)	-	42,608	(38,986)	3,622
Textbooks	20,399	(20,399)	-	20,399	(20,399)	-
Leased Assets	35,137	(26,530)	8,607	38,305	(25,376)	12,929
Library Resources	61,880	(53,507)	8,373	61,553	(52,806)	8,747
Balance at 31 December	471,930	(251,005)	220,925	377,729	(216,361)	161,368

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	30,258	20,941	20,943
Accruals	9,010	8,740	8,740
Banking Staffing Overuse	11,851	-	9,381
Employee Entitlements - Salaries	151,469	76,689	76,689
Employee Entitlements - Leave Accrual	2,932	6,729	6,729
	205,520	113,099	122,482
Payables for Exchange Transactions	205,520	113,099	122,482
	205,520	113,099	122,482

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	169	-	-
	<u>169</u>	<u>-</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	18,750	18,750	46,245
Increase to the Provision During the Year	15,682	9,000	(27,495)
Use of the Provision During the Year	-	(9,000)	-
Provision at the End of the Year	<u>34,432</u>	<u>18,750</u>	<u>18,750</u>
Cyclical Maintenance - Current	26,250	-	-
Cyclical Maintenance - Non current	8,182	18,750	18,750
	<u>34,432</u>	<u>18,750</u>	<u>18,750</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Painting Contract Liability

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Due within one year	-	-	7,588
	<u>-</u>	<u>-</u>	<u>7,588</u>

In 2015 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an six year period. The programme provided for an interior and exterior repaint of the Proprietor owned buildings in 2015, with regular maintenance in subsequent years. This contract has now been completed and all liabilities paid. No new contract was entered into.

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	8,742	8,005	8,523
Later than One Year and no Later than Five Years	1,378	3,807	3,952
Future Finance Charges	(523)	-	(663)
	<u>9,597</u>	<u>11,812</u>	<u>11,812</u>
Represented by			
Finance lease liability - Current	8,319	8,005	8,005
Finance lease liability - Non current	1,278	3,807	3,807
	<u>9,597</u>	<u>11,812</u>	<u>11,812</u>

16. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	47,585	-	51,274
	<u>47,585</u>	<u>-</u>	<u>51,274</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Related Party Transactions

The Proprietor of the School (the Catholic Diocese of Auckland) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects funds 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 Board as noted in Note 1. 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, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$100,061 (2021: \$117,754). 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 \$47,585 (2021: \$51,274).

18. Remuneration*Key management personnel compensation*

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,040	4,315
<i>Leadership Team</i>		
Remuneration	349,993	348,410
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>354,033</u>	<u>352,725</u>

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

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	0-5	0-5
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	4.00	2.00
190 - 200	-	1.00
	<u>4.00</u>	<u>3.00</u>

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

19. Contingencies

There are no contingent liabilities and no contingent assets 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 and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	298,549	115,640	236,903
Receivables	150,824	76,689	76,689
Investments - Term Deposits	88,494	87,181	87,181
Total Financial assets measured at amortised cost	<u>537,867</u>	<u>279,510</u>	<u>400,773</u>

Financial liabilities measured at amortised cost

Payables	205,520	113,099	122,482
Finance Leases	9,597	11,812	11,812
Painting Contract Liability	-	-	7,588
Total Financial Liabilities Measured at Amortised Cost	<u>215,117</u>	<u>124,911</u>	<u>141,882</u>

22. Events After Balance Date

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

23. Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of St Mark's School (Pakuranga)'s Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of St Mark's School (Pakuranga) (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, 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 19, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 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 of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board 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 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, kiwisport report and compliance with good employer requirements, 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 St Mark's School (Pakuranga).



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

ST MARK'S CATHOLIC SCHOOL

Seek and you shall find



End of year OTJ Achievement Report - 2022

At the end of the 2022 academic year 214 students were enrolled at St Mark's.

196 students are included in this End of Year data report.

The 18 students not included in this report are 5 year olds who have completed less than 3 terms at school.

196 students are included in this end of year data report.

Of the 196, 93 are female and 103 are male.

13 Maori students are included in this data. Of the 13, 4 are female and 9 are male.

30 Pasifika students are included in this data. Of the 30, 16 are female and 14 are male.

110 Asian students are included in this data. Of the 110, 53 are female and 57 are male.

36 NZ/ European students are included in this data. Of the 36, 17 are female and 19 are male.

7 MELAA students are included in this data. Of the 7, 3 are female and 4 are male.

GOALS for 2022

Overall School Goals against New Zealand National Curriculum Levels (NZCL)

Reading - 85% + of all students to reach appropriate curriculum levels across the school in 2022

Maths - 85% + of all students to reach appropriate curriculum levels across the school in 2022

Writing - 80% + of all students to reach appropriate curriculum levels across the school in 2022

Targeted Goals

Writing

75% of male students to be writing at expected NZC level (compared to 63% in 2021)

75% of Yr 6 students to be writing at expected NZC level (compared to 66% of Yr 5 in 2021)

70% of Yr 4 students to be writing at expected NZC level (compared to 50% of Yr 3 in 2021)

Maori Achievement

Maori - Writing 65% of Maori to achieve at or above expected level; (compared 53% in 2021)

Maori - Reading 75% of Maori to achieve at or above expected level; (compared to 60% in 2021)

Maori - Maths 65% of Maori to achieve at or above expected level; (compared to 47% in 2021)

Pasifika Achievement

Pasifika - Writing 65% of Pasifika to achieve at or above expected level; (compared to 43% in 2021)

Pasifika - Reading 80% of Pasifika to achieve at or above expected level; (compared to 70% in 2021)

Pasifika - Maths 70% of Pasifika to achieve at or above expected level; (compared to 50% in 2021)

EOY 2022 Outcomes Against Goals

Exceeded - 86.2% of all students met NZC expected levels

Not met - 77% of all students met NZC expected levels

Met - 80.1% of all students met NZC expected levels

Met - 75.8% of male students writing at expected NZC level

Nearly met - 73% of Yr 6 students are writing at expected NZC level

Nearly met - 65.9% of Yr 4 students are writing at expected NZC level

Not met - 53.9% of Maori achieved at or above expected level

Exceeded - 76.9% of Maori achieved at or above expected level

Exceeded - 69.3% of Maori achieved at or above expected level

Nearly met - 60% of Pasifika achieved at or above expectations

Nearly met - 77.7% of Pasifika achieved at or above expected level

Not met - 50% of Pasifika achieved at or above expected level

End of Year OTJ tracking in READING

	WELL BELOW Curriculum Expectation	BELOW Curriculum Expectation	AT Curriculum Expectation	ABOVE Curriculum Expectation	% AT or ABOVE Curriculum Expectation
Year 1	0	5	16	4	80%
Year 2	0	2	15	13	93.3%
Year 3	3	0	17	8	89.3%
Year 4	2	4	29	6	85.3%
Year 5	0	3	22	10	91.5%
Year 6	2	6	21	8	79.4%
WHOLE SCHOOL	7	20	120	49	86.2%
Girls	5	12	49	22	81.7%
Boys	2	8	71	27	90.3%
NZ Pakeha/ Euro	1	1	24	10	94.4%
MAORI	0	3	7	3	76.9%
PASIFIKA	2	5	20	3	76.7%
ASIAN	4	11	64	31	86.4%
MELAA	0	0	5	2	100%

Summary Snapshot

86.2% of all learners achieved at or above Curriculum Expectation in Reading in 2022. This is an increase from 83% in 2021.

94.4% of all NZ/European students met curriculum expectations in Reading. This is an increase from 90% in 2021.

86.4% of all Asian students met curriculum expectations in Reading. This is a slight decrease from 88% in 2021.

76.9% of all Maori and 76.7% of all Pasifika learners met the Curriculum Expectation in Reading in 2022. This is better than the 2021 EOY data.

Boys' achievement in reading is better than that of girls, however girls' achievement is very similar to that of 2021.

Our Year 1 - 3 data is much improved in 2022 and we attribute this to being on-site more (No COVID lockdowns) and embracing a more structured approach to literacy learning.

End of Year OTJ tracking in WRITING

	WELL BELOW Curriculum Expectation	BELOW Curriculum Expectation	AT Curriculum Expectation	ABOVE Curriculum Expectation	% AT or ABOVE Curriculum Expectation
Year 1	0	4	20	1	84%
Year 2	0	3	22	5	90%
Year 3	4	6	12	6	64%
Year 4	4	10	25	2	66%
Year 5	0	4	21	10	89%
Year 6	2	8	22	5	73%
WHOLE SCHOOL	10	35	122	29	77%
Girls	6	14	56	17	78.5%
Boys	4	21	66	12	75.8%
NZ Pakeha/Euro	2	3	25	6	86.1%
MAORI	0	6	5	2	53.9%
PASIFIKA	2	10	16	2	60%
ASIAN	6	16	71	17	80%
MELAA	0	0	5	2	100%

Summary Snapshot

77% of all learners achieved at or above Curriculum Expectation in Writing in 2022. This is better than the school data for 2021 and 2020.

86.1% of NZ/European students achieved at or above Curriculum Expectation in Writing in 2021. A slight increase from the 83% at the end of 2021.

60% of Pasifika students met the expected curriculum level in Writing. This is an increase from 40% achievement in 2021.

53.9% of Maori students met the expected curriculum level in Writing. This achievement is similar to that of 2020 and 2021, with 53% in 2021 and 54.4% in 2020.

Girls' achievement in writing has seen a slight increase from 2021, with 78.5% achievement in 2022 and 75% in 2021.

Boys' achievement has improved with 75.8% of boys meeting the expected curriculum level - meeting the 75% target.

Our Year 3, 4 and 6 cohorts have not met the 78% target. Maori and Pasifika learners have not reached the school-wide 78% benchmark.

Fewer students across the school are Writing 'above' curriculum expectation in comparison to school achievement in Reading and Mathematics.

End of Year OTJ tracking in MATHEMATICS

	WELL BELOW Curriculum Expectation	BELOW Curriculum Expectation	AT Curriculum Expectation	ABOVE Curriculum Expectation	% AT or ABOVE Curriculum Expectation
Year 1	0	2	17	6	92%
Year 2	0	5	22	4	69%
Year 3	2	6	10	10	72%
Year 4	2	4	24	11	86%
Year 5	0	7	16	12	80%
Year 6	2	9	21	5	71%
WHOLE SCHOOL	6	33	110	47	80.1%
Girls	<i>2</i>	<i>22</i>	<i>53</i>	<i>16</i>	74.2%
Boys	<i>4</i>	<i>11</i>	<i>57</i>	<i>31</i>	85.4%
NZ Pakeha/ Euro	<i>2</i>	<i>3</i>	<i>22</i>	<i>9</i>	86.1%
MAORI	<i>0</i>	<i>4</i>	<i>6</i>	<i>3</i>	69.3%
PASIFIKA	<i>1</i>	<i>14</i>	<i>10</i>	<i>5</i>	50%
ASIAN	<i>3</i>	<i>12</i>	<i>67</i>	<i>28</i>	86.4%
MELAA	<i>0</i>	<i>0</i>	<i>5</i>	<i>2</i>	100%

Summary Snapshot

80.1% of all learners achieved at or above Curriculum Expectation in Mathematics in 2022. This is a slight improvement from the 78% of 2021 and 2020 but shy of the 85% school-wide target.

Maori and Pasifika achievement is tracking lower than other ethnic groups, however Maori achievement is much better than that of 2021.

Girls do not enjoy the same level of success in Mathematics as boys in 2022 with 74.2% of all girls meeting expected levels compared to 85.4% of all boys.

Students in Years 2, 3, 5 and 6 are tracking below our 85% 2022 benchmark.

Longitudinal tracking by Year Level in READING

	EOY 2020						EOY 2021						EOY 2022				
	Number of students						Number of students						Number of students				
													WB	B	AT	ABOVE	% at/above
													Year 1	0	5	16	4
	WB	B	AT	ABOVE	% at/above		Year 1	1	8	10	7		65%	Year 2	0	2	15
Year 1	1	8	8	4	57%	Year 2	1	4	17	7	83%	Year 3	3	0	17	8	89.3%
Year 2	1	4	15	12	84%	Year 3	1	7	17	7	75%	Year 4	2	4	29	6	85.3%
Year 3	1	2	16	16	91%	Year 4	0	3	21	13	92%	Year 5	0	3	22	10	91.5%
Year 4	3	4	22	7	80%	Year 5	2	4	21	8	83%	Year 6	2	6	21	8	79.4%
Year 5	2	7	18	14	78%	Year 6	1	3	22	17	91%						
Year 6	2	1	15	17	91%												

Longitudinal tracking by Year Level in WRITING

	EOY 2020						EOY 2021						EOY 2022						
							Number of students						Number of students						
	WB	B	AT	ABOVE	% at/above								Year 1	0	4	20	1	84%	
	Number of students						Year 1	1	8	16	1		65%	Year 2	0	3	22	5	90%
	WB	B	AT	ABOVE	% at/above		Year 1	1	8	16	1		65%	Year 2	0	3	22	5	90%
Year 1	1	4	15	1	76%	Year 2	3	7	15	4	66%	Year 3	4	6	12	6	64%		
Year 2	1	8	19	4	72%	Year 3	3	13	13	3	50%	Year 4	4	10	25	2	66%		
Year 3	2	3	27	3	86%	Year 4	2	6	22	7	78%	Year 5	0	4	21	10	89%		
Year 4	4	10	22	0	61%	Year 5	4	8	18	5	66%	Year 6	2	8	22	5	73%		
Year 5	1	12	21	7	68%	Year 6	1	4	28	10	88%								
Year 6	3	4	17	11	80%														

Longitudinal tracking by Year Level in MATHEMATICS

	EOY 2020						EOY 2021						EOY 2022						
													Number of students						
	Number of students						WB	B	AT	ABOVE	% at/above								
	WB	B	AT	ABOVE	% at/above		Year 1	2	2	18	4		85%	Year 2	0	2	17	6	92%
	WB	B	AT	ABOVE	% at/above		Year 1	2	2	18	4		85%	Year 2	0	5	22	4	69%
Year 1	0	5	15	1	76%	Year 2	2	7	16	4	69%	Year 3	2	6	10	10	72%		
Year 2	1	4	20	7	84%	Year 3	3	6	18	5	72%	Year 4	2	4	24	11	86%		
Year 3	2	8	17	8	71%	Year 4	1	7	18	11	78%	Year 5	0	7	16	12	80%		
Year 4	5	8	19	4	64%	Year 5	4	7	21	3	69%	Year 6	2	9	21	5	71%		
Year 5	1	2	24	14	93%	Year 6	0	4	22	17	91%								
Year 6	1	7	11	16	77%														

TARGETED ACTION PLAN 2023

2022 Base Data: All our data includes ESOL and special needs

- 1. Reading:** 86.2% of students reached at or above Curriculum Expectation in 2022
- 2. Mathematics:** 77% of all students achieved at or above Curriculum Expectation in 2022
- 3. Written language:** 80.1% of all students achieved at or above Curriculum Expectation in 2022

GOALS for 2023

Overall School Goals against New Zealand National Curriculum Levels (NZCL)

Reading 88%+ of all students to reach appropriate curriculum levels across the school in 2023

Maths 80%+ of all students to reach appropriate curriculum levels across the school in 2023

Writing 80%+ of all students to reach appropriate curriculum levels across the school in 2023

Targeted Goals

Mathematics

80% of female students to be achieving in Mathematics at expected NZC level (compared to 74.2% in 2022)

80% of Yr 4 students to be achieving in Mathematics at expected NZC level (compared to 72% of Yr 3 in 2022)

80% of Yr 3 students to be writing at expected NZC level (compared to 69% of Yr 2 in 2022)

Writing

80% of Years 4 and 5 students to achieve at or above expected level in Writing

Whole-school focus of raising Maori and Pasifika achievement in Writing

Maori Achievement

Maori - Writing 65% of Maori to achieve at or above expected level; (compared 53.9% in 2022)

Maori - Reading 80% of Maori to achieve at or above expected level; (compared to 76.9% in 2022)

Maori - Maths 75% of Maori to achieve at or above expected level; (compared to 69.3% in 2022)

Pasifika Achievement

Pasifika - Writing 70% of Pasifika to achieve at or above expected level; (compared to 60% in 2022)

Pasifika - Reading 85% of Pasifika to achieve at or above expected level; (compared to 77.7% in 2022)

Pasifika - Mathematics 65% of Pasifika to achieve at or above expected level; (compared to 50% in 2022)

Whole-school focus of raising the achievement of Pasifika girls in Writing and Mathematics

ASSESSMENT TOOLS: E-asTTle- written language Year 2-6, Exemplars year 1, Moderation, Gloss, IKAN, JAM, Probe or Star Reading Assessment alongside overall teacher judgements (OTJ). Literacy Learning Progressions and NZC levels

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised or adaptive sport to promote their fitness and team building. In 2021, St Mark's Catholic School received a total of \$3047.20 (excluding GST). Kiwisport funding was used to support school sports through the purchasing of new equipment and subsidising costs associated with sports such as: gymnasium hire; junior swimming; transportation; coaching and competition entry fees. This funding afforded our students full participation in a variety of sporting and fitness pursuits.

For the year ended 31st December 2022, the St Mark's Catholic School BOT has satisfactorily met its good employer obligations by:

- Implementing personnel policies, within policy and procedural frameworks, to ensure the fair and proper treatment of all employees in all aspects of their employment
- Reviewing its compliance against its personnel policies and procedures and can report that it meets all requirements and identified best practice
- Complying with the conditions outlined in the employment contracts of all staff employed
- Ensuring all employees and applicants for employment are treated with respect and according to their skills, qualifications and abilities, without bias or discrimination
- Meeting EEO requirements