



# **ANNUAL FINANCIAL STATEMENTS**

## **FOR THE YEAR ENDED 31 DECEMBER 2024**

### **School Directory**

<b>Ministry Number:</b>	3819
<b>Principal:</b>	Debbie Waldron
<b>School Address:</b>	16 Forbury Road, Forbury, Dunedin 9012
<b>School Phone:</b>	03 455 7408
<b>School Email:</b>	<a href="mailto:office@stbernadettes.school.nz">office@stbernadettes.school.nz</a>

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# ST BERNADETTE'S SCHOOL (FORBURY)

Annual Financial Statements - For the year ended 31 December 2024

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# St Bernadette's School (Forbury)

## Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Erin Louise Fitzgerald.  
Full Name of Presiding Member

Debra Margaret Waldron  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

28-5-25  
Date:

28-5-25  
Date:

# St Bernadette's School (Forbury)

## Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Emma Collins	Presiding Member	Elected	Sep 2025
Debbie Waldron	Principal	ex Officio	
Erin Fitzgerald	Parent Representative	Co-opted	Sep 2025
Kathryn Gardner	Parent Representative	Elected	Sep 2025
David Ellis	Parent Representative	Elected	Sep 2025
Laura McLachlan	Parent Representative	Elected	Sep 2025
Finau Mafi	Parent Representative	Elected	Feb 2024
Amelia Bresanello	Proprietor's Representative	Appointed	Sep 2025
Fr Michael Hishon	Proprietor's Representative	Appointed	Sep 2025
Marcus Augustine	Proprietor's Representative	Appointed	Feb 2024
Siobhan Burke	Staff Representative	Elected	Sep 2025
In Attendance:- Sally McNeilly	BOT Secretary		

# St Bernadette's School (Forbury)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,462,530	1,250,816	1,377,801
Locally Raised Funds	3	98,047	89,105	130,308
Use of Proprietor's Land and Buildings		181,500	153,750	153,750
Interest		26,015	14,000	18,662
<b>Total Revenue</b>		<b>1,768,092</b>	<b>1,507,671</b>	<b>1,680,521</b>
<b>Expense</b>				
Locally Raised Funds	3	75,362	76,121	74,266
Learning Resources	4	1,317,528	1,099,709	1,199,594
Administration	5	103,353	105,755	94,777
Interest		1,153	-	1,285
Property	6	269,259	226,060	238,872
Loss on Disposal of Property, Plant and Equipment		1,680	-	3,452
<b>Total Expense</b>		<b>1,768,335</b>	<b>1,507,645</b>	<b>1,612,246</b>
<b>Net (Deficit)/Surplus for the year</b>		<b>(243)</b>	<b>26</b>	<b>68,275</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(243)</b>	<b>26</b>	<b>68,275</b>

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 Bernadette's School (Forbury)

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		548,399	548,399	452,007
Total comprehensive revenue and expense for the year		(243)	26	68,275
Contribution - Furniture and Equipment Grant		22,314	-	28,117
<b>Equity at 31 December</b>		570,470	548,425	548,399
Accumulated comprehensive revenue and expense		570,470	548,425	548,399
<b>Equity at 31 December</b>		570,470	548,425	548,399

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 Bernadette's School (Forbury)

## Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	327,256	269,556	263,734
Accounts Receivable	8	118,740	89,414	89,414
GST Receivable		8,149	7,863	7,863
Prepayments		10,675	10,502	10,502
Inventories	9	8,311	5,748	5,748
Investments	10	60,859	59,694	59,694
		533,990	442,777	436,955
<b>Current Liabilities</b>				
Accounts Payable	12	164,496	120,956	120,956
Revenue Received in Advance	13	7,735	8,469	8,469
Provision for Cyclical Maintenance	14	9,281	1,284	7,348
Finance Lease Liability	15	6,315	8,116	8,116
Funds held in Trust	16	4,693	1,685	1,685
Funds Held on Behalf of Combined COL Cluster	17	10,499	14,855	14,855
Funds Held on Behalf of the Bilingual Support Worker Cluster	18	10,319	(1,131)	(1,131)
Funds Held on Behalf of the HY Counsellor Cluster	19	30,290	45,416	45,416
		243,628	199,650	205,714
<b>Working Capital Surplus</b>		290,362	243,127	231,241
<b>Non-current Assets</b>				
Investments	10	98,963	93,852	93,852
Property, Plant and Equipment	11	196,754	232,767	240,767
		295,717	326,619	334,619
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	13,239	12,636	8,776
Finance Lease Liability	15	2,370	8,685	8,685
		15,609	21,321	17,461
<b>Net Assets</b>		570,470	548,425	548,399
<b>Equity</b>		570,470	548,425	548,399

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

# St Bernadette's School (Forbury)

## Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		423,867	395,599	412,162
Locally Raised Funds		91,610	89,105	111,541
Goods and Services Tax (net)		(286)	-	(773)
Payments to Employees		(240,939)	(232,459)	(211,208)
Payments to Suppliers		(230,689)	(260,423)	(220,225)
Interest Paid		(1,153)	-	(1,285)
Interest Received		25,980	14,000	18,747
Net cash from Operating Activities		68,390	5,822	108,959
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(11,095)	-	(94,108)
Purchase of Investments		(6,276)	-	(55,336)
Net cash (to) Investing Activities		(17,371)	-	(149,444)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		22,314	-	28,117
Finance Lease Payments		(4,787)	-	(4,899)
Funds Administered on Behalf of Other Parties		(5,024)	-	15,084
Net cash from Financing Activities		12,503	-	38,302
<b>Net increase in cash and cash equivalents</b>		<b>63,522</b>	<b>5,822</b>	<b>(2,183)</b>
Cash and cash equivalents at the beginning of the year	7	263,734	263,734	265,917
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>327,256</b>	<b>269,556</b>	<b>263,734</b>

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

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



# St Bernadette's School (Forbury)

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical Maintenance**

A school recognises its obligation to maintain the Proprietor's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### **Useful lives of property, plant and equipment**

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

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 24b.

#### ***Recognition of grants***

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

### **1.3. Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **1.4. 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.

### **1.5. Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### 1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### 1.7. Accounts Receivable

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

### 1.8. Inventories

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

### 1.9. Investments

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

### 1.10. Property, Plant and Equipment

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

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

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

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

### Finance Leases

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

### Depreciation

Property, plant and equipment, except for library resources, are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and Equipment	5–15 years
Information and Communication Technology	4–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### 1.11. Impairment of property, plant and equipment

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

#### Non cash generating assets

Property, plant, and equipment 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

#### **1.12. Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **1.13. Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **1.14. 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 international students, should the School be unable to provide the services to which they relate.

#### **1.15. 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.

#### **1.16. 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.

#### **1.17. Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves interior and exterior painting of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

### **1.18. Financial Instruments**

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

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

### **1.19. Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **1.20. Budget Figures**

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

### **1.21. Services received in-kind**

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

## 2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	432,424	393,599	414,741
Teachers' Salaries Grants	1,029,122	855,217	958,877
Other Government Grants	984	2,000	4,183
	<u>1,462,530</u>	<u>1,250,816</u>	<u>1,377,801</u>

## 3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations and Bequests	1,534	1,000	20,490
Fees for Extra Curricular Activities	17,777	16,800	16,889
Trading	4,522	3,500	3,450
Fundraising and Community Grants	7,766	6,000	33,537
Other Revenue	66,448	61,805	55,942
	<u>98,047</u>	<u>89,105</u>	<u>130,308</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	18,929	19,800	19,676
Trading	5,531	3,500	3,990
Fundraising and Community Grant Costs	2,637	1,000	2,854
Other Locally Raised Funds Expenditure	48,265	51,821	47,746
	<u>75,362</u>	<u>76,121</u>	<u>74,266</u>
<i>Surplus for the year Locally raised funds</i>	<u>22,685</u>	<u>12,984</u>	<u>56,042</u>

## 4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	56,468	58,223	46,027
Information and Communication Technology	858	1,500	600
Employee Benefits - Salaries	1,185,978	1,003,186	1,092,028
Other Learning Resources	2,516	5,500	2,129
Staff Development	18,280	23,300	8,304
Depreciation	53,428	8,000	50,506
	<u>1,317,528</u>	<u>1,099,709</u>	<u>1,199,594</u>

During the year ended December 2024, the Principal travelled to Ireland at a cost of \$7,701 for professional development, with a strong focus on Special Catholic Character, additional Learning Support Programmes (including aspects of attendance and engagement), and retaining cultural identity through language. The costs were funded by the board.

## 5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,727	4,663	4,504
Board Fees and Expenses	4,613	6,536	6,048
Operating Leases	5,085	9,751	4,297
Legal Fees	383	360	339
Other Administration Expenses	16,628	20,712	18,141
Employee Benefits - Salaries	60,697	56,332	54,555
Insurance	4,519	4,467	3,860
Service Providers, Contractors and Consultancy	2,701	2,934	3,033
	<u>103,353</u>	<u>105,755</u>	<u>94,777</u>

## 6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	6,371	6,052	6,156
Adjustment to the Provision- Other Adjustments	25	-	36
Heat, Light and Water	13,466	12,000	17,921
Rates	9,449	8,500	8,400
Repairs and Maintenance	15,445	8,000	12,555
Use of Land and Buildings	181,500	153,750	153,750
Other Property Expenses	14,203	9,600	12,800
Employee Benefits - Salaries	28,800	28,158	27,254
	<u>269,259</u>	<u>226,060</u>	<u>238,872</u>

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

## 7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	327,256	269,556	263,734
Cash and Cash Equivalents for Statement of Cash Flows	<u>327,256</u>	<u>269,556</u>	<u>263,734</u>

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

Of the \$327,256 Cash and Cash Equivalents, \$285 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$327,256 Cash and Cash Equivalents, \$7,450 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$327,256 Cash and Cash Equivalents, \$4,693 of Funds Held in Trust is held by the School, as disclosed in note 16.

Of the \$327,256 Cash and Cash Equivalents, \$10,499 is held by the School on behalf of the Combined Community of Learning cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the \$327,256 Cash and Cash Equivalents, \$10,319 is held by the School on behalf of the Bilingual Support Worker cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Of the \$327,256 Cash and Cash Equivalents, \$30,290 is held by the School on behalf of the HY Counsellor cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

## 8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	12,578	4,390	4,390
Receivables from the Ministry of Education	5,784	2,057	2,057
Interest Receivable	1,147	1,112	1,112
Teacher Salaries Grant Receivable	99,231	81,855	81,855
	<u>118,740</u>	<u>89,414</u>	<u>89,414</u>
Receivables from Exchange Transactions	13,725	5,502	5,502
Receivables from Non-Exchange Transactions	105,015	83,912	83,912
	<u>118,740</u>	<u>89,414</u>	<u>89,414</u>

## 9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	8,311	5,748	5,748
	<u>8,311</u>	<u>5,748</u>	<u>5,748</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	60,859	59,694	59,694
Non-current Asset			
Long-term Bank Deposits	98,963	93,852	93,852
Total Investments	159,822	153,546	153,546

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Furniture and Equipment	193,193	6,298	-	-	(29,322)	170,169
Information and Communication Technology	23,325	2,807	-	-	(15,125)	11,007
Leased Assets	16,973	-	-	-	(8,033)	8,940
Library Resources	7,276	1,990	(1,680)	-	(948)	6,638
<b>Balance at 31 December 2024</b>	240,767	11,095	(1,680)	-	(53,428)	196,754

The net carrying value of equipment held under a finance lease is \$8,940 (2023: \$16,973)

### Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Furniture and Equipment	390,061	(219,892)	170,169	383,764	(190,571)	193,193
Information and Communication Technology	112,026	(101,019)	11,007	109,219	(85,894)	23,325
Leased Assets	19,886	(10,946)	8,940	26,909	(9,936)	16,973
Library Resources	42,438	(35,800)	6,638	52,590	(45,314)	7,276
<b>Balance at 31 December</b>	564,411	(367,657)	196,754	572,482	(331,715)	240,767

## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	37,429	20,902	20,902
Accruals	8,727	4,504	4,504
Employee Entitlements - Salaries	112,513	95,550	95,550
Employee Entitlements - Leave Accrual	5,827	-	-
	164,496	120,956	120,956
Payables for Exchange Transactions	164,496	120,956	120,956
	164,496	120,956	120,956

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	285	2,770	2,770
Other Revenue in Advance	7,450	5,699	5,699
	7,735	8,469	8,469



#### 14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	16,124	16,124	16,237
Increase to the Provision During the Year	6,371	6,052	6,156
Use of the Provision During the Year	-	(8,256)	(6,305)
Other Adjustments	25	-	36
Provision at the End of the Year	22,520	13,920	16,124
Cyclical Maintenance - Current	9,281	1,284	7,348
Cyclical Maintenance - Non current	13,239	12,636	8,776
	22,520	13,920	16,124

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

#### 15. Finance Lease Liability

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	6,832	9,269	9,269
Later than One Year	2,462	9,294	9,294
Future Finance Charges	(609)	(1,762)	(1,762)
	8,685	16,801	16,801
Represented by:			
Finance lease liability - Current	6,315	8,116	8,116
Finance lease liability - Non current	2,370	8,685	8,685
	8,685	16,801	16,801

#### 16. Funds Held in Trust

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	4,693	1,685	1,685
	4,693	1,685	1,685

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

#### 17. Funds Held on Behalf of Combined COL Cluster

St Bernadette's School (Forbury) was the lead school and holds funds on behalf of the Combined Community of Learning cluster, a group of schools funded by the Ministry of Education to share professional support. These amounts are not revenue or expenditure of the school and

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held at Beginning of the Year	14,855	14,855	4,927
Funds Received from Cluster Members	5,100	-	15,600
Funds Spent on Behalf of the Cluster	(9,456)	-	(5,672)
Funds Held at Year End	10,499	14,855	14,855

## 18. Funds Held on Behalf of the Bilingual Support Worker Cluster

St Bernadette's School (Forbury) was the lead school and holds funds on behalf of the Bilingual Support Worker cluster.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	(1,131)	(1,131)	4,340
Funds Received from Cluster Members	40,200	-	15,000
Funds Spent on Behalf of the Cluster	(28,750)	-	(20,471)
Funds Held at Year End	10,319	(1,131)	(1,131)

## 19. Funds Held on Behalf of the HY Counsellor Cluster

St Bernadette's School (Forbury) was the lead school and holds funds on behalf of the HY Counsellor cluster.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	45,416	45,416	36,929
Funds Received from Cluster Members	60,000	-	72,548
Funds Spent on Behalf of the Cluster	(75,126)	-	(64,061)
Funds Held at Year End	30,290	45,416	45,416

## 20. Related Party Transactions

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

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

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

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

## 21. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,474	3,491
<i>Leadership Team</i>		
Remuneration	366,759	358,935
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	370,233	362,426

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

### Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	1 - 10	3 - 4
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4.00	4.00
	4.00	4.00

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

## 22. Compensation and Other Benefits Upon Leaving

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

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

## 23. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity Settlement Wash Up amounts

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

## 24. Commitments

### (a) Capital Commitments

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

(Capital commitments at 31 December 2023: nil)

### (b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	327,256	269,556	263,734
Receivables	118,740	89,414	89,414
Investments - Term Deposits	159,822	153,546	153,546
Total Financial assets measured at amortised cost	605,818	512,516	506,694

### Financial liabilities measured at amortised cost

Payables	164,496	120,956	120,956
Finance Leases	8,685	16,801	16,801
Total Financial liabilities measured at amortised Cost	173,181	137,757	137,757

## 26. Events After Balance Date

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

## 27. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ST BERNADETTE'S SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of St Bernadette's School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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



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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements 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.

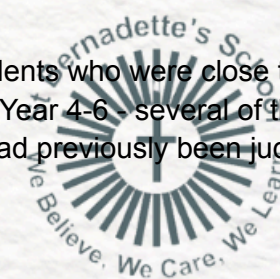
A handwritten signature in blue ink, appearing to read "H Rautjoki".

Heidi Rautjoki  
for Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand



## Statement of variance: progress against targets

Strategic Goal 3.		We Learn- We learn through an authentic, engaging curriculum to improve outcomes for students:																																																						
Annual Target:		<ul style="list-style-type: none"><li>All students will make at least one year's progress in Reading, Writing and Mathematics for one year's schooling.</li><li>75% of Year 2-6 boys will be at or above the expected level in writing by the end of the year.</li></ul>																																																						
Key Actions		What did we achieve?		Evidence			Reasons for Variance																																																	
Develop a Targeted Approach to supporting English Language Learners.		<ul style="list-style-type: none"><li>Increased familiarisation with ELLP</li><li>Collaboration between kaiako and kaiwhina.</li><li>Modelling books being used to support learning.</li><li>Target group of students made good progress.</li><li>Extended knowledge within school and across Kāhui Ako through guided/ self pace professional learning..</li><li>ELL guidelines developed and shared with staff for feedback.</li><li>Processes developed for implementation of guidelines.</li></ul>		<table><thead><tr><th>Year group</th><th>Number of students</th><th>Average gain in words known-Sequence task</th><th>Average gain in words known-ROV</th></tr></thead><tbody><tr><td></td><td>2024</td><td>2024</td><td>2024</td></tr><tr><td>Year 1-2</td><td>39</td><td>17.3</td><td>12.9</td></tr><tr><td>Year 3</td><td>21</td><td>19.0</td><td>12.0</td></tr><tr><td>Year 4</td><td>23</td><td>14.0</td><td>6.0</td></tr><tr><td>Year 5-6</td><td>20</td><td>16.7</td><td>7.9</td></tr><tr><td>Year 7-8</td><td>14</td><td>12.4</td><td>8.7</td></tr><tr><td>Total students</td><td>117</td><td></td><td></td></tr></tbody></table>			Year group	Number of students	Average gain in words known-Sequence task	Average gain in words known-ROV		2024	2024	2024	Year 1-2	39	17.3	12.9	Year 3	21	19.0	12.0	Year 4	23	14.0	6.0	Year 5-6	20	16.7	7.9	Year 7-8	14	12.4	8.7	Total students	117			<p>Work on Te Mātaiaho was temporarily put on hold with a change of government.</p> <p>Change of direction from the new government meant we did not have access to the new curriculum until the 31st of October 2024.</p> <p>3% of students who did not make one year progress for one year of learning.</p> <ul style="list-style-type: none"><li>Additional needs impacted on learning - autism, learning disability, attendance.</li><li>A small number were achieving well above their curriculum expectation at the end of 2024 and progress has slowed slightly but is not of concern.</li></ul>																	
Year group	Number of students	Average gain in words known-Sequence task	Average gain in words known-ROV																																																					
	2024	2024	2024																																																					
Year 1-2	39	17.3	12.9																																																					
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Year 7-8	14	12.4	8.7																																																					
Total students	117																																																							
Build knowledge and understanding of the new refreshed Mathematics and English Curriculum - Te Mātaiaho.		<ul style="list-style-type: none"><li>Increased knowledge of Science of Learning as a result of professional learning.</li><li>Kaiako familiar with, and are using Tāhurangi.</li><li>Structured maths underway in junior classes.</li><li>Observations and coaching improved classroom practice in structured spelling and writing programmes.</li><li>Staff have compared the current English/Maths curriculum to revised versions.</li></ul>		<table><thead><tr><th rowspan="2">Progress</th><th colspan="2">Reading</th><th colspan="2">Writing</th><th colspan="2">Maths</th></tr><tr><th>Expected</th><th>Accelerated</th><th>Expected</th><th>Accelerated</th><th>Expected</th><th>Accelerated</th></tr></thead><tbody><tr><td>All Students</td><td>62%</td><td>35%</td><td>48%</td><td>49%</td><td>69%</td><td>28%</td></tr><tr><td>Total</td><td colspan="2">97%</td><td colspan="2">97%</td><td colspan="2">97%</td></tr></tbody></table>			Progress	Reading		Writing		Maths		Expected	Accelerated	Expected	Accelerated	Expected	Accelerated	All Students	62%	35%	48%	49%	69%	28%	Total	97%		97%		97%																								
Progress	Reading		Writing		Maths																																																			
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All Students	62%	35%	48%	49%	69%	28%																																																		
Total	97%		97%		97%																																																			
Engage in professional learning and coaching to refresh understanding of, and strengthen, Assessment for Learning practices across the school.		<ul style="list-style-type: none"><li>Increased knowledge and use of the Assessment for Learning Framework.</li><li>Key personnel have developed knowledge required to lead the on-going implementation of AFL</li><li>AFL coaching sessions have led to changes in classroom practice</li><li>AFL observations using co-constructed guidelines have ensure consistency across the school and that kaiako are supported</li><li>Class literacy ‘walk throughs’ have contributed to a deeper understanding of what is happening across the kura.</li><li>Kaiako are using student voice to inform their practice.</li></ul>		<table><thead><tr><th rowspan="2">Achievement</th><th colspan="2">Reading</th><th colspan="2">Writing</th><th colspan="2">Maths</th></tr><tr><th>CT</th><th>At/AB</th><th>CT</th><th>At/AB</th><th>CT</th><th>At/AB</th></tr></thead><tbody><tr><td>All Students</td><td>14%</td><td>72%</td><td>33%</td><td>53%</td><td>13%</td><td>81%</td></tr><tr><td>Total</td><td colspan="2">86%</td><td colspan="2">86%</td><td colspan="2">94%</td></tr><tr><td>Gender</td><td colspan="2"></td><td colspan="2"></td><td colspan="2"></td></tr><tr><td>Male</td><td>17%</td><td>64%</td><td>36%</td><td>41%</td><td>21%</td><td>74%</td></tr><tr><td>Female</td><td>12%</td><td>79%</td><td>30%</td><td>62%</td><td>6%</td><td>86%</td></tr></tbody></table>			Achievement	Reading		Writing		Maths		CT	At/AB	CT	At/AB	CT	At/AB	All Students	14%	72%	33%	53%	13%	81%	Total	86%		86%		94%		Gender							Male	17%	64%	36%	41%	21%	74%	Female	12%	79%	30%	62%	6%	86%	<p>41% of boys are at or above 36% close to the expected level. 22% below</p> <p>Of the students who were below: 7 were new additions to St Bernadette’s. 3 had diagnosed additional needs. 54% made accelerated progress as a result of targeted support and effective class teaching. All bar 2 made expected progress.</p>	
Achievement	Reading		Writing		Maths																																																			
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Continue to build staff knowledge and understanding of culturally responsive pedagogical approaches.		<ul style="list-style-type: none"><li>Māori and Pacific Cultural Leads have grown their knowledge through participation in MaC and Pasifika Research Group.</li><li>Māori Cultural Lead has provided professional learning for kaimahi.</li><li>Engagement of families increased through Talanoa and Whānau hui.</li><li>Events planned throughout the year ensured cultural</li></ul>		<p>Set article written by Cherie Chu-Fuluifaga and Martyn Reynolds.</p> <p>Documented feedback from Talanoa and Whānau hui.</p>			<p>Of the students who were close to: 66% were Year 4-6 - several of these students had previously been judged as below.</p>																																																	





	knowledge and experience is alive in our school. <ul style="list-style-type: none"><li>• Language weeks, Polyfest,</li></ul>		55% made accelerated progress as a result of targeted support and effective class teaching.
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**Planning for next year**

1. Explore use of HERO for recording progression and goals. LA meetings timetabled for ELL support and achievement. Support for kaimahi who did not participate in TALL.
2. Implementation of the new curriculum that ensures we are meeting requirements but balancing the well-being of kaiako and tamariki. Revised Core Curriculum reporting and assessment schedule to align with new Curriculum. This group of tamariki to continued to be monitored as a group with EasTTle writing samples to
3. Continue to grow AfL leadership and use of AfL strategies.
4. Feedback from Talanoa and Hui to be prioritised and included as actions in 2025.





# Core Curriculum Report

Reading, Writing, Mathematics

Board Meeting Date:	10th December 2024
Report Author:	Debbie Waldron

We use the Progress and Consistency Tool (PaCT) for Years 2-5 to help us determine whether students are achieving at the expected level and also if they are making at least one year's progress for one year of schooling.

Achievement	Reading		Writing		Maths	
	CT	At/AB	CT	At/AB	CT	At/AB
All Students	14%	72%	33%	53%	13%	81%
Total	86%		86%		94%	
<b>Gender</b>						
Male	17%	64%	36%	41%	21%	74%
Female	12%	79%	30%	62%	6%	86%
<b>Year Level</b>						
2	13%	70%	30%	53%	3%	93%
3	10%	70%	40%	45%	10%	85%
4	31%	65%	38%	57%	19%	81%
5	3%	72%	31%	41%	14%	72%
6	10%	90%	25%	70%	20%	70%
<b>Ethnicity</b>						
Asian	21%	69%	31%	52%	10%	79%
Māori	12%	68%	40%	44%	8%	76%
NZ Euro/Other Euro	4%	82%	28%	58%	8%	90%
Pacific Peoples	35%	59%	47%	47%	41%	59%

Progress	Reading		Writing		Maths	
	Expected	Accelerated	Expected	Accelerated	Expected	Accelerated
All Students	62%	35%	48%	49%	69%	28%
Total	97%		97%		97%	

Mid-End Year Shift	At/Above Expectation			At / Above / Close to		
	Mid	End	Shift	Mid	End	Shift
Reading	59%	72%	13%	80%	84%	4%
Writing	41%	50%	9%	77%	85%	8%
Maths	71%	81%	10%	88%	4%	6%

### **Comment:**

- MELLA ethnicity was not included due to low numbers making these students identifiable.
- We share progress and achievement for parents as graphs on HERO.
- Year 1 teachers make an Overall Teacher Judgement of achievement and progress, based on assessments and observations throughout the year. This is also shared with parents on HERO.
- Staff have reviewed, discussed and moderated the results.
- We continue to have students achieving highly in mathematics and reading.
- There are larger numbers of students achieving close to (33%) or below (14%) in writing. What is pleasing however is that 97% of students are making expected or accelerated progress in writing (and across maths and reading).
- We have had a number of new students and new migrants which has impacted on our results as this has only been their first or second assessment on PaCT. What is also pleasing is that many of these students have made accelerated progress.
- Significant learning support is given to students throughout the year, and has included the TALL programme, small structured literacy groups and in class support.
- Learning Support coordinator provides additional support for staff - assessments, class programmes, resources, informal coaching.

### **Next steps:**

- Introduction of easTTle for analysing one writing sample per term.
- Professional learning and support with Revised English and Mathematics curriculum.
- More goal focused Learning Support programmes and regular monitoring of these.
- Possible application for Literacy Support teacher.
- Review of structured spelling programme across the school and structured literacy in Years 1-3.
- Analysis of mathematics assessment using the New Curriculum.
- Introduction of Numicon and possibly Oxford maths.
- Continued implementation of Assessment for Learning strategies.



## Giving effect to Te Tiriti o Waitangi: 4 Articles of the Treaty

### Upoko 1: Kawanatanga

Regular use of karakia.

Significant funding of professional learning and resources (Reo Māori specialist kaiako, MaC hui).

Self review tool (HAUTŪ) used by Board of Trustees to assess cultural responsiveness of our school.

High expectations and support for Māori learners.

High expectations and support for Kaimahi.

Belong to and participate in Māori Achievement Collaborative (MaC) kaupapa.

Ka Hikitia, Niho Taniwha, Hikairo Schema and other key resources and people used to enhance TToW across the school.

### Upoko 2: Rangatiratanga

Strengths in building relationships with tamariki and their whānau.

Regular reflection on professional standards with a focus on improving practice through coaching.

Participate in professional learning.

Reo Māori valued and integrated throughout the school day.

Kaiako are continually building knowledge around ANZH and ensure it is an integral part of the Local Curriculum.

Ākonga see themselves represented in our environment and curriculum.

Whānau are engaged in the learning process through HERO reporting, interviews, hui, prayer assemblies, school communication.

### Upoko 3: Ōritetanga

Work with Te Rūnanga o Ōtākou to identify ways to develop opportunities for connections.

Facilitate hui that build confidence to lead and build cultural sustainable practices in our kura.

Participate in professional learning for tumuaki and kaiārahi kaiako to build knowledge and understanding of 'Te Whare Tapu o te Ngākau Māori'

### Upoko 4: Ngā Whakapono

Polyfest participation by all.

Mihi Whakatau / Mihi

Build relationships through whānau hui.

Review Kai Tahu Education Strategy

Review of website to ensure imagery and kupu represent the diversity of our community.

Complete NZCER Inclusive Practices survey.

Policy review reflects te Tiriti o Waitangi.

Te Tiriti evident in board processes.







# St Bernadette's School

16 Forbury Road, Dunedin 9012.

Telephone: 455 7408, Facsimile: 455 7408, Mobile 027 352 8019

Email: [office@stbernadettes.school.nz](mailto:office@stbernadettes.school.nz)

Web: [stbernadettes.school.nz](http://stbernadettes.school.nz)

## Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), St Bernadette's School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment.

This policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

St Bernadette's School promotes equal opportunities by applying this framework to all relevant school policies and procedures, particularly those relating to employment.

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

## EEO programme

Our board promotes equal employment opportunities for individuals and groups of people and we are continuing to develop a programme to identify processes that contribute to employment inequality. Policies and procedures relevant to Equal Employment Opportunities are available to all St Bernadette's school staff.

Our EEO programme includes:

- appointing an EEO representative
- consulting with staff to hear any concerns
- complying with all conditions included within employee contracts
- ensuring staff have opportunities to participate in professional learning to support quality teaching and career development.
- programme monitoring through staff meetings and board reports
- regular reviewing of employment and personnel policies and processes.

St Bernadette's School aims to raise awareness of discrimination and bias through our on-going development and review of our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.



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11 April 2025

## Ministry of Education

### Statement of Kiwisport Funding and Usage

For the year ending 31 December 2024, the school received Kiwisport funding from the Ministry of Education totalling \$2,412.04(gst excl).

This funding was spent on:

- Buses to School Athletics Day
- Physical Activity Leaders (PALs) day at the Edgar Centre
- Purchase of new basketballs
- Hire of Queens High School Gym for Miniball practices
- Years 5 & 6 netball tournament entry fee
- Edgar Centre Court hire for school Olympic day

The funding is of great benefit for our students and is greatly appreciated by our school community.

