

OUR LADY OF KAPITI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



Principal:	Viv Conroy
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OUR LADY OF KAPITI SCHOOL

Annual Report - For the year ended 31 December 2022

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OUR LADY OF KAPITI SCHOOL

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.

Isobel Cate
Full Name of Presiding Member

M. Cherry
Signature of Presiding Member

22/09/2023
Date:

Viv Conroy
Full Name of Principal

[Signature]
Signature of Principal

22.09.2023
Date:

OUR LADY OF KAPITI SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,784,893	1,546,637	1,604,458
Locally Raised Funds	3	47,919	10,750	71,277
Use of Land and Buildings Integrated		359,582	360,000	359,582
Interest Earned		2,617	150	255
		<u>2,195,011</u>	<u>1,917,537</u>	<u>2,035,572</u>
Expenses				
Locally Raised Funds	3	39,885	44,316	49,918
Learning Resources	4	1,441,329	1,262,500	1,260,355
Administration	5	175,216	128,920	118,082
Finance Costs		490	-	505
Property	6	498,763	493,865	477,289
		<u>2,155,683</u>	<u>1,929,601</u>	<u>1,906,149</u>
Net Surplus/(Deficit) for the Year		39,328	(12,064)	129,423
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>39,328</u>	<u>(12,064)</u>	<u>129,423</u>

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

OUR LADY OF KAPITI SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January 2022	372,672	372,672	236,201
Total comprehensive revenue and expense for the year	39,328	(12,064)	129,423
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	9,749	-	7,048
Equity at 31 December 2022	421,749	360,608	372,672
Accumulated comprehensive revenue and expense	421,749	360,608	372,672
Equity at 31 December 2022	421,749	360,608	372,672

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.

OUR LADY OF KAPITI SCHOOL

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	410,546	331,902	347,377
Accounts Receivable	8	99,714	30,000	77,557
GST Receivable		7,967	-	4,556
Prepayments		8,070	5,731	5,730
		526,297	367,633	435,220
Current Liabilities				
Accounts Payable	10	131,054	30,000	95,333
Finance Lease Liability	12	3,239	1,500	3,260
		134,293	31,500	98,593
Working Capital Surplus/(Deficit)		392,004	336,133	336,627
Non-current Assets				
Property, Plant and Equipment	9	84,369	69,066	74,076
		84,369	69,066	74,076
Non-current Liabilities				
Provision for Cyclical Maintenance	11	52,500	43,000	35,000
Finance Lease Liability	12	2,124	1,591	3,031
		54,624	44,591	38,031
Net Assets		421,749	360,608	372,672
Equity		421,749	360,608	372,672

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

OUR LADY OF KAPITI SCHOOL

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		637,702	446,637	507,925
Locally Raised Funds		52,100	15,491	66,926
Goods and Services Tax (net)		(3,411)	4,555	(895)
Payments to Employees		(356,565)	(189,706)	(187,984)
Payments to Suppliers		(240,332)	(277,413)	(233,554)
Interest Paid		(489)	-	(505)
Interest Received		2,617	150	255
Net cash from / (to) the Operating Activities		91,622	(286)	152,168
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(33,916)	(11,989)	(34,259)
Net cash (to) / from the Investing Activities		(33,916)	(11,989)	(34,259)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,749	-	7,048
Finance Lease Payments		(4,286)	(3,200)	(3,644)
Net cash (to) / from Financing Activities		5,463	(3,200)	3,404
Net increase/(decrease) in cash and cash equivalents		63,169	(15,475)	121,313
Cash and cash equivalents at the beginning of the year	7	347,377	347,377	226,064
Cash and cash equivalents at the end of the year	7	410,546	331,902	347,377

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

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Our Lady of Kapiti School (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 expenditure 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.

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 9.

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance 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 12. Future operating lease commitments are disclosed in note 16b.

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 but are instead 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.

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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.

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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 (funded by the Board) to buildings owned by the Proprietor or directly by the board 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	8 - 17 years
Information and communication technology	5 - 12 years
Equipment	5 - 12 years
Leased assets	Term of Lease
Library resources	12.5% Diminishing value
Playground	4 - 17 years

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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.

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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.

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

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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.

o) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

p) 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.

q) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

r) 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.

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	618,893	441,637	485,304
Other government grants	18,809	5,000	22,621
Teachers' Salaries Grants	1,147,191	1,100,000	1,096,533
	1,784,893	1,546,637	1,604,458

The school has opted in to the donations scheme for this year. Total amount received was \$35,400 (2021: \$31,200).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Fees for Extra Curricular Activities	18,010	6,250	17,722
Donations & Bequests	12,520	4,000	12,283
Fundraising & Community Grants	9,144	-	38,630
Other revenue	8,110	500	2,139
Trading	135	-	503
	47,919	10,750	71,277
Expenses			
Extra Curricular Activities Costs	38,145	44,316	30,776
Fundraising and Community Grant Costs	1,665	-	18,881
Trading	75	-	261
	39,885	44,316	49,918
<i>Surplus for the year Locally raised funds</i>	8,034	(33,566)	21,359

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	9,650	11,600	10,417
Employee Benefits - Salaries	1,375,324	1,177,000	1,180,272
Equipment Repairs	4,378	12,500	9,553
Information and Communication Technology	12,892	23,000	17,761
Library Resources	798	100	286
Staff Development	11,307	21,300	19,441
Depreciation	26,980	17,000	22,625
	1,441,329	1,262,500	1,260,355

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,937	7,000	6,914
Board of Trustees Expenses	13,842	7,900	5,762
Board of Trustees Fees	4,505	4,000	4,045
Communication	4,791	2,900	2,836
Consumables	11,341	12,000	11,085
Employee Benefits - Salaries	100,978	73,900	67,975
Insurance	4,772	5,700	4,336
Operating Lease	-	3,200	105
Other	25,440	9,620	12,674
Service Providers, Contractors and Consultancy	2,610	2,700	2,350
	175,216	128,920	118,082

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,163	10,200	8,274
Consultancy and Contract Services	36,135	41,000	31,650
Cyclical Maintenance Provision	17,500	8,000	7,000
Employee Benefits - Salaries	40,069	36,750	36,409
Grounds	2,398	1,700	1,861
Heat, Light and Water	11,536	11,500	9,328
Rates	3,197	3,000	3,032
Repairs and Maintenance	19,823	20,900	19,499
Security	360	815	654
Use of Land and Buildings	359,582	360,000	359,582
	498,763	493,865	477,289

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)	\$
Operational Account	68,725	96,902	118,185
Savings Account	304,409	200,000	193,276
Fundraising Account	37,412	35,000	35,916
Net cash and cash equivalents and bank overdraft for Cash Flow	410,546	331,902	347,377

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	560	-	4,741
Teacher Salaries Grant Receivable	99,154	30,000	72,816
	<u>99,714</u>	<u>30,000</u>	<u>77,557</u>
Receivables from Exchange Transactions	560	-	4,741
Receivables from Non-Exchange Transactions	99,154	30,000	72,816
	<u>99,714</u>	<u>30,000</u>	<u>77,557</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Emergency Equipment	202	-	-	-	(119)	83
Equipment	23,430	7,391	-	-	(3,968)	26,853
Furniture and Fittings	19,290	2,750	-	-	(3,528)	18,512
Information Technology	19,213	21,133	-	-	(14,206)	26,140
Leased Assets	5,644	3,358	-	-	(4,086)	4,916
Library Resources	6,297	293	-	-	(809)	5,781
Playground Equipment	-	2,348	-	-	(264)	2,084
Balance at 31 December 2022	<u>74,076</u>	<u>37,273</u>	<u>-</u>	<u>-</u>	<u>(26,980)</u>	<u>84,369</u>

The net carrying value of equipment held under a finance lease is \$4,916 (2021: \$5,644).

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Emergency Equipment	1,192	(1,109)	83	1,192	990	202
Equipment	80,164	(53,311)	26,853	72,773	(49,343)	23,430
Furniture and Fittings	78,461	(59,949)	18,512	75,711	(56,421)	19,290
Information Technology	113,085	(86,945)	26,140	91,952	(72,739)	19,213
Leased Assets	40,784	(35,868)	4,916	37,426	(31,782)	5,644
Library Resources	30,252	(24,471)	5,781	29,960	(23,663)	6,297
Playground Equipment	4,448	(2,364)	2,084	2,100	(2,100)	-
Balance at 31 December	<u>348,386</u>	<u>(264,017)</u>	<u>84,369</u>	<u>311,114</u>	<u>(235,058)</u>	<u>74,076</u>

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

10. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	10,767	-	11,377
Accruals	18,805	-	9,084
Employee Entitlements - salaries	99,154	30,000	72,816
Employee Entitlements - leave accrual	2,328	-	2,056
	131,054	30,000	95,333
Payables for Exchange Transactions	128,726	30,000	94,659
Payables for Non-exchange Transactions - Other	2,328	-	674
	131,054	30,000	95,333

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	35,000	35,000	28,000
Increase to the Provision During the Year	17,500	8,000	7,000
Provision at the End of the Year	52,500	43,000	35,000
Cyclical Maintenance - Non current	52,500	43,000	35,000
	52,500	43,000	35,000

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

12. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	3,574	1,500	3,677
Later than One Year and no Later than Five Years	2,222	1,591	3,235
Future Finance Charges	(433)	-	(621)
	5,363	3,091	6,291
Represented by			
Finance lease liability - Current	3,239	1,500	3,260
Finance lease liability - Non current	2,124	1,591	3,031
	5,363	3,091	6,291

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

13. 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 (Archbishop of Wellington) 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 that are material transactions that have occurred have been disclosed appropriately.

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

14. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,505	4,045
<i>Leadership Team</i>		
Remuneration	140,126	136,220
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	144,631	140,265

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has 3 members on the Finance and Property committee, which meet monthly. 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.

Principals

The total value of remuneration paid or payable to the Principals 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	4 - 5	3 - 4

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

14. Remuneration (cont.)

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2	1
	2	1

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

15. Contingencies

There are no contingent liabilities (except as noted below) 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.

16. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board had not entered into any 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 any contracts (2021: nil).

OUR LADY OF KAPITI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

17. Financial Instruments

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	410,546	331,902	347,377
Receivables	99,714	30,000	77,557
Total Financial Assets Measured at Amortised Cost	510,260	361,902	424,934
Financial liabilities measured at amortised cost			
Payables	131,054	30,000	95,333
Finance Leases	5,363	3,091	6,291
Total Financial Liabilities Measured at Amortised Cost	136,417	33,091	101,624

18. Events After Balance Date

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

19. 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 OUR LADY OF KAPITI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Our Lady of Kapiti School (the School). The Auditor-General has appointed me, Pam Thompson, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on her behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 22 September 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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, 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 is responsible for the other information. Other information has not been received by the auditor at the date of the report is signed. Other information does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink that reads "Pam Thompson".

Pam Thompson,
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

OUR LADY OF KAPITI SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Occupation	Term expired/expires
Isabel Carberry	Presiding Member	Re-appointed Sept 2022	Finance Administrator	September 2025
Viv Conroy	Principal	Appointed July 2018	Principal	
Joan Ashcroft	Staff Rep	Re-elected Sept 2022	Teacher	September 2025
Michael Macauley	Proprietor's Rep	Re-appointed Sept 2022	Professor	September 2025
Gregory Dobson	Parent Rep	Re-elected Sept 2022	Accountant	September 2025
Geoffrey Ness	Parent Rep	Appointed September 2020	Manager	September 2025
Sanele Chadwick	Parent Rep	Elected September 2022		September 2025
Lyndsey Craig	Parent Rep	Elected September 2022		September 2025
Rhea Labagala	Proprietor's Rep	Elected September 2022		September 2025
Nicole O'Grady	Parent Rep	Elected September 2022		September 2025
Ryan Teahan	Parent Rep	Elected September 2022		September 2025
Sofie Brian	Proprietor's Rep	Appointed October 2020	Homemaker	September 2022
Deborah Gedye	Proprietor's Rep	Re-elected May 2019	Technical Analyst	September 2022
Felicia Iman	Parent Rep	Re-appointed May 2019	Self-employed	September 2022
Claire Fromont	Parent Rep	Elected May 2019	Real Estate Agent	September 2022
Nick Barrett	Parent Rep	Re-elected May 2019	Self-employed	September 2022

OUR LADY OF KAPITI SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support student participation in organised sport.

During 2022 we received \$3,494 (2021: \$3,453) Kiwisport funding to:

- increase the number of school-aged children participating in organised sport.
- increase the availability and accessibility of sport opportunities for all school-aged children.
- support children in developing skills that will enable them to participate effectively in sport.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 Our Lady of Kapiti School Board:

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

Our Lady of Kāpiti School

Te Kura o Te Whaea Tapu o Kāpiti



Planning and Reporting - OLOK School Charter Strategic Plan



2023-2024

Our Lady of Kāpiti School is a co-educational state integrated Roman Catholic primary school providing an education based on our Catholic Special Character for children from Year 1 to Year 8.

Our School Vision

To be the school of choice for Catholics living on the Kapiti Coast.

Our Mission Statement

Achieving Excellence by living the Gospel Values in a Catholic educational environment.

Our Core Values/Virtues - *Our school values have been created by staff, students and the school community. The values embody who we are by embracing our Special Character, actions and our expectations.*

F	A	I	T	H
Fun (Rekareka)	Aroha	Integrity (Ngākau pono)	Togetherness (Whanaungatanga)	Hospitality (Manaakitanga)
Joy, Sense of Humour, Laughter, Enjoyment	Love, Respect, Kindness, Caring and showing Empathy for Others,	Honesty, Manners, Compassion, Justice, Fairness, Virtues	Unity, Collaboration, Cooperation, Inclusive, Spiritual, Friendship, Sharing of Ideas/ Knowledge	Welcoming, Friendly, Service to the School, Kind hearted, Helpful

Fun - 1 Kings 1:40 **Aroha** - Luke 10:27 **Integrity** - Proverbs 20:7 **Togetherness** - 1 Peter 3:8 **Hospitality** - Hebrews 13.2

Inclusion and Equity - *At Our Lady of Kāpiti we accept differences and value people as individuals. The strictest confidentiality will be adhered to in accordance with the Privacy Act 1993. We aim to cater for the needs of all children regardless of gender, ethnicity, culture, physical, social and academic abilities.*

Biculturalism - We respect the unique position of Māori as tangata whenua of New Zealand and Te Reo Māori as an official New Zealand language, in accordance with our commitment to the Treaty of Waitangi. We currently foster Māori tikanga and te reo through:

- *Utilising our internal specialist teacher to support our staff in teaching Te Reo Māori to teachers and students*
- *Planning programmes and instruction in Tikanga Māori*
- *Integrating Māori through curriculum areas where appropriate, using resources in the curriculum (especially inquiry, reading, maths, science, social studies, art, music, dance, and PE) that recognise New Zealand's bicultural heritage*
- *Plan visits to marae, local hui and cultural centres, and building a closer relationship with our local iwi*
- *Whole school kapa haka, with opportunities to learn and show leadership through karanga, whaikorero, and poi in a performance group*
- *Inclusion of a whole school haka is performed as part of our Welcome Assembly to our new students, families and staff*
- *Organising Matariki celebrations each year*
- *Singing waiata in assembly, school masses and classroom music time*
- *Students learn their own mihi /pepeha*
- *Students learning prayers and karakia in Maori*
- *Identifying and monitoring our Maori students*
- *Having signage and displays around the school*

Cultural Diversity - New Zealand is a linguistically and culturally diverse nation and students need to acquire knowledge, skills, and attitudes that equip them for life in a multicultural world. Teaching for cultural diversity at Our Lady of Kāpit School involves helping students understand and respect diverse viewpoints, values, customs, and languages. We celebrate New Zealand's growing cultural diversity and ensure that all students feel culturally safe and valued. Cultural diversity is a valuable resource for 21st-century learning. We value a variety of cultures, for example, by:

- *Integrating cultural perspectives through curriculum areas across all levels where appropriate*
- *Embracing and sharing of cultures within our school through language, activities & events*
- *Students learning prayers and songs in other languages*
- *Collect,analyse and track data on our largest ethnicity groups: Māori & Pasifika*



Growing our Faith

Strengthen our Special Character to grow our personal and collective Catholic faith.

We will give our ākonga opportunities to use our FAITH values through their actions and support their Spiritual journey

Growing our Learners

Equip our learners with the skills and attributes to achieve their highest success

We will give our ākonga targeted classroom programmes to raise their achievement in all areas

Growing our School

Be an inclusive school with a caring, safe environment

We will give our ākonga enriched, supported and creative working environments so they have a sense of belonging

Growing our Curriculum

Build on our local integrated curriculum so ākonga can Understand, Know and Do

We will give our ākonga ownership of their learning around an integrated local curriculum

Our Lady of Kāpiti School - Strategic Plan 2022-2024

STRATEGIC GOALS 2022-2024

<i>Growing our Faith</i> <i>Barrier Free Access</i>	<i>Growing our Learners</i> <i>Learners at the Centre</i>	<i>Growing Our School</i> <i>Quality Teaching and Leadership</i>	<i>Growing our Curriculum</i> <i>Barrier Free Access/Learners at the Centre</i>
Strengthen our Special Character so we can grow our personal and collective Catholic faith	Equip our learners with the skills and attributes to achieve their highest success	Be an inclusive school with a caring, safe environment	Build on our local integrated curriculum so ākonga can Understand, Know and Do
2023 <ul style="list-style-type: none"> • We will continue to strengthen our Catholic Special Character by using a Self Review process • We will continue to support our staff through ongoing RE professional development and mentoring • We will continue to give our ākonga opportunities to use our FAITH values through their actions and support their Spiritual journey 	2023 <ul style="list-style-type: none"> • We will continue to create programmes to cater for all the needs of our tamariki through assessment, analysis and moderation • We will have targeted teaching actions that raise achievement in Numeracy and Literacy • We will continue to develop our staffs pedagogical knowledge and practice through observation, professional conversations and development courses 	2023 <ul style="list-style-type: none"> • We will continue to work collaboratively across the school and share skills and practices as coaches and mentors • We will review the different ways that we can utilise our flexible learning spaces to create enriched working environments for all our tamariki • We will continue to actively collect and listen to the voice of our school community around learning, cultural responsibility and our environment, to develop a united vision as we grow as a school 	2023 <ul style="list-style-type: none"> • We will review and update our integrated Religious Education planning to work within our Local Curriculum • We want our students to continue to take ownership of their own learning and be able to share this with others • Our teachers will start to implement the revised Religious and NZ Curriculums
2024 <ul style="list-style-type: none"> • We will use the feedback from ADW Review team to develop our schools Special Character • We will support our staff through ongoing RE professional development and mentoring to develop their practice • We will review how we can develop ideas of giving ākonga different opportunities to use our FAITH values through their actions and to support their Spiritual journey 	2024 <ul style="list-style-type: none"> • We will review how we can create programmes to cater better for the needs of our tamariki through assessment, analysis and moderation • We will continue to have targeted teaching actions that raise achievement in Numeracy and Literacy • We will review how we can develop our staffs pedagogical knowledge and practice through observation, professional conversations and development courses 	2024 <ul style="list-style-type: none"> • We will review how we can work collaboratively across the school and share skills and practices as coaches and mentors. • We will use a variety of ways to utilise our flexible learning spaces to create enriched working environments for all our tamariki. • We will review how we collect and listen to the voice of our school community around learning, cultural responsibility and our environment as we provide a united vision across a growing school 	2024 <ul style="list-style-type: none"> • We will implement our integrated Religious Education planning to work within our Local Curriculum • We will continue to build on how our students take ownership of their own learning and how they share this with others • Our teachers will continue to implement the revised Religious and NZ Curriculums

2023 ANNUAL PLAN

Strategic Goal 1 - Growing our Faith - Barrier Free Access

To continue to create, maintain and strengthen our Special Character so we can grow our personal and collective Catholic faith

Objective	Actions	Resources	Time-Frame	Responsibility	Expected impact	Actual Impact/outcomes
1. We will continue to strengthen our Catholic Special Character by using a Self Review process	To continue to follow our internal evaluation process defining one area in which we will be focusing on for this year. Collect data and use the information gathered and share with the community	RE Catholic Statement	Term 1 2022 All year	Principal Proprietors/ Board DRS Staff	To continue to use the RE Curriculum Document for planning so we are able to review our Catholic Character	
	To learn, share and embed our new RE Curriculum document and our school Catholic Statement	New RE Curriculum document Bridging Document	Throughout the year	Principal DRS Staff	To have consistency across the school in the way that we implement the RE Curriculum	
	To use the feedback and recommendations from our 2021 Catholic Character Review	ADW Review Team Catholic Character Report 2021	Throughout the year	Principal Proprietors/ Board DRS Staff	To review together the recommendations from the report and use these as our next steps	
	The Board of Trustees will continue to review our Catholic Special Character	RE Curriculum Document RE Statement Principal Report DRS Summary	Throughout the year	Principal DRS BOT Proprietors Reps	Through regular proprietors meetings as well as DRS & Principal Reports the Board are kept well informed and will be able to support the staff with the Special Character of the school	
2. We will continue to support our staff through ongoing RE professional development and mentoring	Continue to have an allocated RE PD slot at our staff/team meetings each week. Create time for reflection through Staff retreats/prayer time	Faith Alive Websites Staff ADW	Staff/Team meetings all year	DRS Principal Tagged Teachers	Sharing knowledge & resources. Preparing for feast days Prior knowledge before starting teaching Time for reflection and growth in our own spirituality	

	To continue to develop our 8 term Religious Education planning and integrating this within the concepts of the New Zealand Curriculum	DRS Principal Staff RE Curriculum Catholic Social Teaching Principles	Throughout the year		For the children to share their classroom learning with friends and family To enrich our classroom environments with the students work in RE Curriculum/Values/Charism/Themes To try to incorporate RE themes throughout every part of the school day	
	Continue to participate in ADW Cluster Meetings as well as attending the ADW RE Curriculum development meetings. New staff to work through the papers for Foundation Level and complete the "Teachers New to Catholic Schools" course.	ADW Outside Facilitator	Throughout the year	Principal Proprietors/ Board DRS Staff	Connection with staff from other local Catholic schools Discussing programmes and practice Personal growth around their own spirituality New to Catholic Schools PLD	
Objective	Actions	Resources	Time-Frame	Responsibility	Expected impact	Actual Impact/outcomes
3. We will continue to give our ākonga opportunities to use our FAITH values through their actions and to support their Spiritual journey	Give our ākonga opportunities to express their personal and collective faith through the use of student-led classroom prayer sessions, school Liturgies and Special Character events.	FaithAlive Prayer resources Tagged Teachers	Throughout the year	DRS Classroom Teachers Tagged Teacher mentors Fr Raymond	To immerse our students in a Faith based environment giving them opportunities to grow and learn in their own personal Spiritual journey in a variety of ways	
	Facilitate opportunities for older students to develop relationships with younger ones, in order to model a Catholic Christian way of life for them.	Students RE/Prayer resources Staff	Throughout the year within the current CPF	DRS Classroom Teachers	To continue to plan and monitor ways for the Senior students to be role models to the younger students around our Catholic faith and our values	
	Provide opportunities to encounter God through reading of Scripture, different forms of personal prayer at home and at	Students Whānau Classroom Teachers Prayer Kete	Throughout the year	DRS Tagged Teachers Literacy Group Fr Raymond	To plan opportunities for our students to encounter God in a variety of ways and to work on sharing this at home with whānau	

	school, as well as through Liturgies and Masses					
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Strategic Goal 2 - Growing our Learners - Learners at the centre

To equip our learners with the skills and attributes to achieve success

Objective	Actions	Resources	Time-Frame	Responsibility	Expected Impact	Actual impact/outcome
1. We will continue to create programmes to cater for all the needs of our tamariki through assessment, analysis and moderation	Continue to build teacher knowledge of assessment, to have consistency when administering a variety of assessment tools that can be used to gather data	JAM, PAT, easTTLe Writing, STAR, Running Records, Learning Progression Framework Moderation Introduce LOMAS	Throughout the year Priority Learners each term Term 2 & 4 Overall Teacher Judgements	Principal Team Leaders Classroom Teachers	Clear school wide assessment schedule Moderation within teams/across syndicates To provide PLD around assessment tools from easTTLe, NZCER, MOE facilitator and staff knowledge To provide classroom programmes that cater for the needs of all our learners	
2. We will have targeted teaching actions that raise achievement in Numeracy and Literacy	Regular staff meetings on moderation, Learning Progressions, robust and valid OTJ Judgements	Staff Progressions PD Facilitator Schoolwide data	Termly Term 2 & 4	Principal Team Leaders PLD facilitator	To continue to have strong, regular learning conversations about our students	
	Review and share overall clean data with staff and Board of Trustees	eTap NZCER	Throughout the year	Principal	To be able to monitor and track different groups or cohorts of students across the year and share their progress throughout the year. Separate data for Target Students to watch progress and shifts.	
	Tracking progress of Priority & Targeted learners regularly on Google Docs and discuss practices	Staff IEP's Mini IEP's	Team Meetings Termly evaluation	Team Leaders Classroom Teachers	To have in depth professional conversations about students learning and progress with support from colleagues To build a strong home/school relationship to support our Targeted learner To provide Learning Support in classrooms	

					To create subgroups of Target children to help with tracking their progress over time.	
3.. We will continue to develop our staffs pedagogical knowledge and practice through observation, professional conversations and development courses	Participate in PLD around Literacy & Numeracy as well as any NZ Curriculum workshops	PLD Facilitator MOE	Throughout the year	Principal Senior Teachers Classroom teachers	To provide ongoing PLD for staff to enable them to grow their pedagogy around the NZ Curriculum including the Curriculum refresh To support the implementation of the NZ Aotearoa Histories Curriculum from outside PLD providers	
	Using staff GOT goals - look for PLD opportunities to grow knowledge	Outside agencies PLD Facilitator	Throughout the year	Principal Team Leaders Staff	To continue to support our staffs pedagogical goals through PD observations, coaching, mentoring and feedback	

Strategic Goal 3 - Growing Our School - Quality Teaching and Leadership

Actively work together to be an inclusive school in a caring, safe environment

Objective	Actions	Resources	Time-Frame	Responsibility	Expected impact	Actual Impact/outcomes
1. We will continue to work collaboratively across the school and share skills and practices as coaches and mentors	Teams to continue to plan classroom programmes together and collaborative activities between classrooms and syndicates	Planning templates Google Docs	Throughout the year	Team Leaders Classroom Teachers	To work together to plan so that there is a chance to share strengths, ideas and resources. To build connections between classes and utilise each others strengths to benefit the learners	
	Share successes or learning concerns as part of Team meetings Support our PCTs	Staff Student evidence	Throughout the year	Team Leaders Classroom Teachers	To continue to build depth through professional discussions about learning and utilise the support of colleagues Tutor teachers to meet with PCT's regularly for support as a coach and mentor	
	To review and develop our Curriculum Document together.	Staff Google Drive	Throughout the year	Principal Staff	To have consistent expectations of practice throughout the school and to help with the induction of new staff members.	
2. We will continue to use different ways to utilise our flexible learning spaces to create enriched working environments for all our tamariki	To always be thinking about the best way to use our teaching spaces	Staff Buildings	Throughout the year	Team Leaders Classroom Teachers Support Staff	To develop our ideas and look at ways to utilise our flexible learning spaces to benefit the teaching and the learners to utilise teachers strengths	
	Use collaboratively planned activities between classes where all spaces in a block can be utilised at once	Staff Buildings	Throughout the year	Team Leaders Classroom Teachers	To utilise shared space with another class and explore ways to enhance learning with a range of ages and abilities	

3. We will actively collect and listen to the voice of our school community around learning, cultural responsibility and our environment to develop a united vision as we grow as a school	To consult with our various parent groups to build a partnership between home/school through a hui, meet and greet, cultural events and their learning	Parents/ Whānau Iwi Elders from the parish Community groups	Throughout the year	Principal Māori Unit Holder Classroom Teachers Board	To engage our community by sharing and celebrating our children's cultures and being responsive to the needs of our students	
	To collect student voice around their learning, well being and the school environment	Google Survey Shared Google Docs Students	Throughout the year	Principal Staff Board Student Council	To use the information collected from the students to help guide our decision making, adapt programmes to the needs of our ākonga and their learning environment.	
	For the Board and Staff to work on updating our school vision and incorporating the voice of our whānau and tamariki.	Derek Wenmouth independent facilitator	Term 2 and 3	Principal Board Staff Whānau Students	To work together to create a vision that encapsulates Our Lady of Kāpiti School.	

Strategic Goal 4 - Growing our Curriculum - Barrier Free Access

Continue to build our local integrated curriculum so ākonga can Understand, Know and Do

Objective	Actions	Resources	Time-Frame	Responsibility	Expected impact	Actual Impact/ outcomes
1. We will review and update our integrated Religious Education planning to work within our Local Curriculum.	Continue to create a local curriculum that has NZ Curriculum coverage linked with our RE 8 Term Curriculum	PLD facilitator ADW support Staff OLOK Curriculum Tracking Sheet	Throughout the year	Principal Staff PLD Facilitator	To make sure that the students have coverage across all curriculums that it is responsive to the children's needs	
	Start to consult with our Families/Whānau community about our Local Curriculum as it develops	Parent Community	Twice a year	Principal BOT	To get feedback on our Local Curriculum development from our community and put ideas into action	
2. We want our students to build ownership of their own learning and be able to share this with others	Create a self assessment/student matrix in Literacy & Numeracy	Matrix sheets for Reading, Writing & Maths PLD Facilitator	Throughout the year	Principal Team Leaders Classroom Teachers PLD Facilitator	To give the students a criteria of what is expected and their next steps so that they can track their learning	
	Plan ways in which children are able to share their learning to a buddy, group, class, school or family	i.e. Passion projects Google Classroom Class Dojo	Throughout the year	Classroom Teachers	To provide opportunities for students to share their learning with others at parent interviews, open evenings, digital media, at assemblies or at home	
3. Our teachers will develop their new understanding of the revised Religious and NZ Curriculums.	To discuss the implementation and integration of the Aotearoa New Zealand Histories Curriculum into our integrated local Curriculum	TKI MoE PLD Curriculum Document	Throughout the year	Principal Senior Leadership Local Iwi	To increase our knowledge of national and local histories To build a stronger partnership between whānau, kura and iwi To review our Social Sciences teaching and learning	
	To develop our understanding of the revised Aotearoa RE Curriculum - To Tātou Whakapono - as it is released in Year levels.	RE Curriculum ADW PLD	Throughout the year	Principal DRS Classroom Teachers ADW Facilitators	To plan how we integrate the newly revised RE Curriculum in stages into our 8 Term RE Planning.	

	To continue to embed the Structured Literacy programme in Years 0-3	Little Language Learners books PLD facilitator	Throughout the year	Nagle Classroom teachers AP	To create data through our SMS so that we can track the progress of the students in Years 0-3 and compare data from SEA to 6 year net.	
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Our Lady of Kāpiti School Target Goals for 2023

School Strategic Learning Goal:
Growing Our Learners

Raising student achievement for all children using effective assessment and teaching practice.

School Annual Learning Target :

To identify targeted teaching actions that raise achievement in Writing

Baseline data and Target (Dept. or Syndicate etc)

In Writing:

Boys Target Group = 36 children working below the expected level at the end of 2022.

24 - NZ European, 1 - NZ Māori, 3 Pacifica, 3 - Filipino, 3 - Indian, 2 Other European

1 student is ELL, 1 student has High Health Needs, 3 students need behaviour support, 2 students have support with Speech Language

12 = Year 3, 3 = Year 4, 9 = Year 5, 6 = Year 6, 2 = Year 7, 4 = Year 8

Specific Actions:

- Interest based writing
- Confidence building
- In class - Learning Support
- Individual goals with Deliberate Acts of Teaching
- Spelling and Vocab focus
- Small group with learning support
- Staff PLD on Effective Practice
- Student ownership of their learning

Key Improvement Strategies

- Ensure that all assessments are administered consistently and the results are moderated within a team. Regular collection of data is inputted into our School Management System.
- Staff participate in Professional Development with our Ministry of Education facilitator around Effective Practice in Literacy.
- Co-Planning within Syndicates.
- Observations of practice through our GOT - Growing Our Team programme.
- Resources to be bought to help support programmes.
- RTLB referrals for group support to be made for our target students in Literacy.
- Professional conversations to continue in Staff and Team Meetings to share ideas, knowledge and resources.
- Target Pupil Plans to continue with individual/group termly goals. Clear guidelines and expectations are given to make sure that these are updated and reviewed regularly throughout the year by Senior Leadership.
- Target Students highlighted in planning to help focus on the needs of the students.
- With support from our MoE facilitator we will write our expectations of the Writing Curriculum at Our Lady of Kāpiti School.
- Children have access to online resources/programmes to support their learning.
- Board to look at extra funding to support in-class learning.

Monitoring:

- Regular goal setting for targeted students on the classroom Target Pupil Plans. These are discussed at Team/Staff Meetings.
- Moderation of assessment for consistency.
- Analysis of data, discussion and planning around the needs of the targeted students.

Resourcing:

- *RTLB Group and individual referrals, Empowerment of teacher professional learning through RTLB facilitators*
- *Online resources ie. Stepsweb*
- *MoE PLD Facilitator - Effective Practice in Literacy*
- *Equipment to continue to be purchased that could benefit our Writing programmes*
- *Staff to attend Teacher Professional Learning courses that become available throughout the year*

Our Lady of Kāpiti School Targets 2022

Achieving Excellence	
<i>Raising student achievement for all children using effective assessment and teaching practice</i>	
To identify targeted teaching actions that raise achievement in Writing	
<p><u>Specific Targets:</u></p> <p>In Writing:</p> <p>Junior Target Group = 14 children in Yr 4 were working below the expected level at the end of 2021. 9 students are boys and 5 students are girls. 8 - NZ European, 2 - Pasifika, 2 - African, 1 - NZ Māori, 1 - Asian 1 student is ELL, 1 student has high absences, 1 student diagnosed with ADD, 2 students have a physical disability and 1 student has ongoing health concerns</p> <p>Senior Target Groups = 10 children in Y5 were working below the expected level at the end of 2021.. 5 students are boys and 5 students are girls. 7 - NZ European, 2 - Asian, 1 - Pasifika 1 student is ELL, 1 student has high absences, 1 student diagnosed with ADD, 1 student has Dyslexia and 1 student has High Health Needs (HHN)</p> <p>Senior Target Groups = 7 children in Y8 are working below the expected level at the end of 2021. 4 students are boys and 3 students are girls. 6 - NZ European, 1 - Asian</p>	
Specific Actions	
<ul style="list-style-type: none">● Interest based writing● Spelling and Vocab focus● Confidence building● Small group with learning support● In class - Learning Support● Staff PLD on Effective Practice● Individual goals with Deliberate Acts of Teaching	

Analysis of Variance on 2022 Targets - Writing

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> In our Writing target groups: We had some supported learning in class, writing groups, confidence building to take risks, Spelling and Vocab focus, interest/topic based writing, variety of genre, PLD continued for teachers. 	<p>In our Year 4 Target Writing group, all students made progress. 6 students made sufficient progress and 7 made accelerated progress. 4 students are now working at the right level for their age. Although there has been a learning shift of up to 2 levels, 9 students are still working below in Writing. 1 child left the school in 2022.</p> <p>In our Year 5 Target Writing group, all students made progress. 4 students made sufficient progress and 6 students made accelerated progress. Although there has been a learning shift from 1-3 levels, all 10 students are still working below.</p> <p>In our Year 8 Target Writing group, all students made progress. 4 students made sufficient progress and 3 made accelerated progress. 2 students are now working at the right level for their age. Although there has been a learning shift from 1-3 levels, 5 students are still working below in Writing.</p>	<p>All Target students are tracked on our Target Pupil Plans. There was some learning support placed in classrooms and deliberate actions by the teachers on a daily basis.</p> <p>Absences limited some students' progress.</p> <p>Behaviour, attitude and motivation played a part as some students did not always participate or engage in class/group sessions.</p> <p>Teachers should be proud of the shift of these students. Considering the diversity and learning needs of these students, all students have all made significant progress.</p>	<p>In 2022 we focused on one curriculum area and put PLD hours and support into it. Having less targets helped us to focus on what needed to be achieved and this has been easier to monitor and track throughout the year.</p> <p>We will continue to have individual education plans, target pupil documents with goals, as well as applying for in-class learning support when applicable.</p> <p>These students need to be monitored through our Target Pupil Plans.</p> <p>We purposefully created lower numbers in the Junior rooms by adding in another classroom. This will hopefully make a difference to the children who are struggling with their learning and behaviour.</p> <p>We will approach the Board to fund extra learning support as this has made a difference in the classrooms in 2022.</p>

Planning for 2023:

- Review and adjust the Assessment Timetable. Make sure that all tests are administered consistently and the results are moderated within a team. Ensure that the data is collected and inputted into our School Management System regularly throughout the year with the Senior Leadership/Leader of Student Achievement to monitor this.
- Staff to participate in Professional Development with a private facilitator around Effective Practice in Literacy.
- Co-Planning within Syndicates.
- Observations of practice through our GOT - Growing Our Team programme.
- Resources to be bought to help support programmes.
- RTLB referrals for group support through staff professional development to empower our teachers to be able to continue to support our target students in Literacy and Maths.
- Professional conversations to continue in Staff and Team Meetings to share ideas, knowledge and resources.
- Target Pupil Plans to be streamlined. All target students have goals, notes and deliberate acts of teaching for individuals and groups. Goals are to be regularly updated to provide deliberate acts of teaching for the individuals/groups.
- Target Students highlighted in planning to help focus on the needs of the students.
- Target Student subgroups are created from Year 3 and above in Reading, Writing and Maths. This is so it is easier to track, analyse data and report back to the Board around their progress.
- Children have access to online resources/programmes to support their learning.
- Board to look at funding more hours for our supported in-class learning.