

# ST JOHN'S COLLEGE (HASTINGS)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 226

**Principal:** George Rogers

**School Address:** 410 Jervois Street

**School Postal Address:** P O Box 14008, Mayfair, Hastings, 4159

**School Phone:** 06 878 6853

**School Email:** avignolini@stjohns.school.nz

**Accountant / Service Provider:**

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# ST JOHN'S COLLEGE (HASTINGS)

Annual Report - For the year ended 31 December 2022

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# St John's College (Hastings)

## 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.

TESSA E BARRETT

Full Name of Presiding Member

Grant Rogers (George)

Full Name of Principal

*Tessa E Barrett*

Signature of Presiding Member

*Grant Rogers*

Signature of Principal

25 May 2023

Date:

25 May 2023

Date:

# St John's College (Hastings)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	4,524,723	4,004,434	4,226,311
Locally Raised Funds	3	435,017	260,410	429,806
Use of Proprietor's Land and Buildings		583,001	932,801	583,001
Interest Income		10,537	3,500	3,156
Gain on Sale of Property, Plant and Equipment		-	-	4,300
		5,553,278	5,201,145	5,246,574
<b>Expenses</b>				
Locally Raised Funds	3	342,932	206,149	339,376
Learning Resources	4	3,871,924	3,504,798	3,677,596
Administration	5	385,697	277,600	278,287
Finance		3,609	3,234	3,690
Property	6	890,189	1,282,371	941,805
Other Expenses	7	5,646	-	7,656
Loss on Disposal of Property, Plant and Equipment	12	-	-	186
		5,499,997	5,274,152	5,248,596
<b>Net Surplus / (Deficit) for the year</b>		53,281	(73,007)	(2,022)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		53,281	(73,007)	(2,022)

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 John's College (Hastings)

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		997,893	911,304	949,797
Total comprehensive revenue and expense for the year		53,281	(73,007)	(2,022)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		18,877	12,000	14,854
Capital Equipment Grant		35,040	-	35,264
<b>Equity at 31 December</b>		1,105,091	850,297	997,893
Accumulated comprehensive revenue and expense		1,105,091	850,297	997,893
<b>Equity at 31 December</b>		1,105,091	850,297	997,893

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 John's College (Hastings)

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	317,447	130,415	234,610
Accounts Receivable	9	277,630	308,032	280,911
GST Receivable		12,017	14,157	24,531
Prepayments		6,186	6,116	6,050
Inventories	10	65,760	48,444	43,528
Investments	11	331,021	331,021	306,021
		1,010,061	838,185	895,651
<b>Current Liabilities</b>				
Accounts Payable	14	336,026	362,307	347,358
Revenue Received in Advance	15	99,577	61,687	62,139
Provision for Cyclical Maintenance	16	46,440	75,014	122,126
Finance Lease Liability	17	21,684	16,116	19,849
		503,727	515,124	551,472
<b>Working Capital Surplus/(Deficit)</b>		506,334	323,061	344,179
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	485,701	324,010	490,167
Equitable Leasehold Interest	13	344,841	356,133	350,487
		830,542	680,143	840,654
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	208,464	118,014	151,258
Finance Lease Liability	17	23,321	34,893	35,682
		231,785	152,907	186,940
<b>Net Assets</b>		1,105,091	850,297	997,893
<b>Equity</b>		1,105,091	850,297	997,893

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

**St John's College (Hastings)**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,315,942	1,133,110	1,153,008
Locally Raised Funds		467,358	264,210	477,788
Goods and Services Tax (net)		12,514	-	(10,374)
Payments to Employees		(611,846)	(523,568)	(549,395)
Payments to Suppliers		(989,205)	(857,193)	(933,001)
Interest Paid		(3,609)	(3,234)	(3,690)
Interest Received		4,311	3,500	5,311
Net cash from/(to) Operating Activities		195,465	16,825	139,647
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	4,400
Purchase of Property Plant & Equipment (and Intangibles)		(92,781)	(14,582)	(75,721)
Purchase of Investments		(25,000)	-	(275,000)
Proceeds from Sale of Investments		-	-	300,000
Net cash from/(to) Investing Activities		(117,781)	(14,582)	(46,321)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		18,877	12,000	14,854
Finance Lease Payments		(13,724)	(23,083)	(12,825)
Net cash from/(to) Financing Activities		5,153	(11,083)	2,029
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>82,837</b>	<b>(8,840)</b>	<b>95,355</b>
Cash and cash equivalents at the beginning of the year	8	234,610	139,255	139,255
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>317,447</b>	<b>130,415</b>	<b>234,610</b>

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

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

# St John's College (Hastings)

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

###### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 22b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	3-50 years
Information and Communication Technology	4 years
Motor Vehicles	8 years
Textbooks	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

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

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

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

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

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

#### **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

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

**t) Financial Instruments**

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

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

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

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,289,232	1,084,351	1,120,102
Teachers' Salaries Grants	3,191,102	2,920,083	3,061,026
Other Government Grants	44,389	-	45,183
	<b>4,524,723</b>	<b>4,004,434</b>	<b>4,226,311</b>

The school has opted in to the donations scheme for this year. Total amount received was \$60,900.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	33,037	23,000	33,428
Fees for Extra Curricular Activities	105,260	35,510	108,268
Trading	175,554	147,000	173,818
Fundraising & Community Grants	72,518	35,000	85,891
Other Revenue	48,648	19,900	28,401
	<b>435,017</b>	<b>260,410</b>	<b>429,806</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	174,957	65,474	178,222
Trading	164,353	139,000	157,002
Fundraising & Community Grant Costs	3,556	-	1,096
International Students - Other Expenses	66	1,675	3,056
	<b>342,932</b>	<b>206,149</b>	<b>339,376</b>
<i>Surplus for the year Locally raised funds</i>	<b>92,085</b>	<b>54,261</b>	<b>90,430</b>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	221,784	146,261	180,372
Library Resources	1,532	2,090	2,249
Employee Benefits - Salaries	3,437,914	3,160,055	3,290,996
Staff Development	7,563	7,000	6,353
Depreciation	135,553	104,553	115,839
Information & Communication	55,120	64,865	66,324
Star	12,958	19,974	15,270
Esol	(500)	-	193
	<b>3,871,924</b>	<b>3,504,798</b>	<b>3,677,596</b>

## 5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,758	8,758	8,503
Board Fees	8,146	9,900	11,292
Board Expenses	23,160	9,200	5,657
Communication	5,751	4,500	4,109
Consumables	(2,841)	2,500	(4,775)
Operating Lease	2,255	-	362
Other	61,903	61,760	67,980
Employee Benefits - Salaries	246,387	155,982	156,337
Insurance	12,678	5,500	9,862
Service Providers, Contractors and Consultancy	19,500	19,500	18,960
	<b>385,697</b>	<b>277,600</b>	<b>278,287</b>

## 6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	14,873	12,500	15,116
Cyclical Maintenance Provision	(10,070)	43,959	47,803
Grounds	26,203	28,361	23,808
Heat, Light and Water	50,402	54,800	48,150
Rates	5,441	6,096	5,198
Repairs and Maintenance	47,356	35,200	43,905
Use of Land and Buildings	583,001	932,801	583,001
Security	6,131	4,000	9,222
Employee Benefits - Salaries	112,133	114,654	113,159
Consultancy & Contract Services	54,719	50,000	52,443
	<b>890,189</b>	<b>1,282,371</b>	<b>941,805</b>

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

## 7. Other Expenses

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	-	-	2,010
Amortisation of Equitable Lease	5,646	-	5,646
	<b>5,646</b>	<b>-</b>	<b>7,656</b>

## 8. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	317,447	130,415	234,610
Cash and cash equivalents for Statement of Cash Flows	<b>317,447</b>	<b>130,415</b>	<b>234,610</b>

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



## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	8,104	61,978	3,007
Receivables from the Ministry of Education	-	-	386
Banking Staffing Underuse	281	-	11,775
Interest Receivable	6,226	2,155	-
Teacher Salaries Grant Receivable	263,019	243,899	265,743
	<u>277,630</u>	<u>308,032</u>	<u>280,911</u>
Receivables from Exchange Transactions	14,330	64,133	3,393
Receivables from Non-Exchange Transactions	263,300	243,899	277,518
	<u>277,630</u>	<u>308,032</u>	<u>280,911</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Tsta Stationery	3,857	1,610	2,850
Ttuc Tuckshop	257	294	92
Tksh Kukiri Shop Uniform	61,646	46,540	40,586
	<u>65,760</u>	<u>48,444</u>	<u>43,528</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	331,021	331,021	306,021
Total Investments	<u>331,021</u>	<u>331,021</u>	<u>306,021</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	1,308	-	-	-	(134)	1,174
Furniture and Equipment	285,448	73,952	-	-	(64,028)	295,372
Information and Communication Technology	101,015	44,870	-	-	(37,984)	107,901
Motor Vehicles	34,141	-	-	-	(8,168)	25,973
Textbooks	320	-	-	-	(273)	47
Leased Assets	53,538	9,431	-	-	(21,269)	41,700
Library Resources	14,397	2,834	-	-	(3,697)	13,534
<b>Balance at 31 December 2022</b>	<b>490,167</b>	<b>131,087</b>	<b>-</b>	<b>-</b>	<b>(135,553)</b>	<b>485,701</b>

The net carrying value of equipment held under a finance lease is \$41,700 (2021: \$53,538)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,339	(165)	1,174	1,339	(31)	1,308
Furniture and Equipment	1,049,894	(754,522)	295,372	975,943	(690,495)	285,448
Information and Communication Technology	383,432	(275,531)	107,901	338,562	(237,547)	101,015
Motor Vehicles	115,413	(89,440)	25,973	115,413	(81,272)	34,141
Textbooks	54,150	(54,103)	47	54,150	(53,830)	320
Leased Assets	84,220	(42,520)	41,700	134,646	(81,108)	53,538
Library Resources	119,525	(105,991)	13,534	116,690	(102,293)	14,397
<b>Balance at 31 December</b>	<b>1,807,973</b>	<b>(1,322,272)</b>	<b>485,701</b>	<b>1,736,743</b>	<b>(1,246,576)</b>	<b>490,167</b>

## 13. Equitable Leasehold Interest

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

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

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

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Caretakers House & Extra Bedroom	36,906	40,198	38,552
Carving Whare & Changing Rooms	55,501	58,865	57,183
Technology / Workshop	57,936	62,572	60,254
Land	194,498	194,498	194,498
	<b>344,841</b>	<b>356,133</b>	<b>350,487</b>

#### 14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	25,228	57,921	42,420
Accruals	5,839	7,730	5,669
Banking Staffing Overuse	-	16,842	-
Employee Entitlements - Salaries	266,515	243,899	265,743
Employee Entitlements - Leave Accrual	38,444	35,915	33,526
	<b>336,026</b>	<b>362,307</b>	<b>347,358</b>
Payables for Exchange Transactions	336,026	362,307	347,358
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>336,026</b>	<b>362,307</b>	<b>347,358</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Students Fees Received in Advance	77,278	58,715	56,893
Catholic Board Dues	1,808	1,122	-
Revenue Received in Advance	3,232	1,850	1,850
Kamar Clearing Account	-	-	41
Revenue In Advance	17,259	-	3,355
	<b>99,577</b>	<b>61,687</b>	<b>62,139</b>

#### 16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	273,384	149,069	236,794
Increase to the Provision During the Year	42,379	43,959	43,242
Use of the Provision During the Year	-	-	(11,213)
Other Adjustments	(60,859)	-	4,561
Provision at the End of the Year	<b>254,904</b>	<b>193,028</b>	<b>273,384</b>
Cyclical Maintenance - Current	46,440	75,014	122,126
Cyclical Maintenance - Non current	208,464	118,014	151,258
	<b>254,904</b>	<b>193,028</b>	<b>273,384</b>

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

## 17. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	24,701	16,116	23,083
Later than One Year and no Later than Five Years	26,658	34,893	40,885
Future Finance Charges	(6,354)	-	(8,437)
	<u>45,005</u>	<u>51,009</u>	<u>55,531</u>
<b>Represented by</b>			
Finance lease liability - Current	21,684	16,116	19,849
Finance lease liability - Non current	23,321	34,893	35,682
	<u>45,005</u>	<u>51,009</u>	<u>55,531</u>

## 18. Related Party Transactions

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

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

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

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

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$20,186 (2021: \$32,895). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$1,808 (2021: \$0).

Jay Campbell, Parent Representative, is a member of St Johns College Hastings Charitable Trust, which the school spent \$4,000 for rugby coaching services and received \$292 for hockey fundraising. (2021: \$4,774)

Duncan Hope, Parent Representative, is CEO of Furnware. The school purchased art room chairs to the value of \$4,056. (2021: Nil)

Tessa Barret, Presiding Member, is a Director and Majority Shareholder of Cloud Amin Limited who provided services relating to the new Principal Appointment to the value of \$5,000. (2021: Nil)



## 19. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	8,146	11,292
<i>Leadership Team</i>		
Remuneration	702,688	613,028
Full-time equivalent members	5.96	5.85
Total key management personnel remuneration	<b>710,834</b>	<b>624,320</b>

There are 11 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 members) that met 8 and 4 times 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 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	60 - 70	140 - 150
Benefits and Other Emoluments	1 - 2	4 - 5
Termination Benefits	-	-

### Principal 2

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

Salary and Other Payments	30 - 40	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-

### Principal 3

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

Salary and Other Payments	80 - 90	-
Benefits and Other Emoluments	2 - 3	-
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	9.00	7.00
110 - 120	1.00	1.00
120 - 130	2.00	2.00
	<b>12.00</b>	<b>10.00</b>

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

## 20. Compensation and Other Benefits Upon Leaving

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

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

## 21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### 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.

## 22. Commitments

### (a) Capital Commitments

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

### (b) Operating Commitments

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

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	317,447	130,415	234,610
Receivables	277,630	308,032	280,911
Investments - Term Deposits	331,021	331,021	306,021
Total Financial assets measured at amortised cost	926,098	769,468	821,542

### Financial liabilities measured at amortised cost

Payables	336,026	362,307	347,358
Finance Leases	45,005	51,009	55,531
Total Financial Liabilities Measured at Amortised Cost	381,031	413,316	402,889

## 24. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Napier region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

## 25. Comparatives

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

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF ST JOHN'S COLLEGE (HASTINGS) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of St John's College (Hastings) (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants 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 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 25 May 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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.

*David Fraser*

**David Fraser**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

## St John's College (Hastings)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Tessa Barrett	Presiding Member	Elected	Sep 2025
Robert Ferreira	Principal	ex Officio	Apr 2022
George Rogers	Principal	ex Officio	
William Kersten	Acting Principal	Appointed	Jul 2022
Jay Campbell	Parent Representative	Elected	Sep 2025
David Russell	Parent Representative	Elected	Sep 2022
Tony Kuklinski	Parent Representative	Elected	Sep 2025
Lilly Bartlett	Parent Representative	Elected	Sep 2025
Rodina Duncan	Parent Representative	Elected	Sep 2025
Duncan Hope	Parent Representative	Elected	Sep 2025
Simon Thomson	Staff Representative	Elected	Sep 2025
Luke Homan	Proprietors Representative	Appointed	Sep 2025
Donna Te Amo	Proprietors Representative	Appointed	Sep 2025
Sunny Joseph	Proprietors Representative	Appointed	Sep 2025
Connor Frith	Student Representative	Elected	Sep 2022
Mikko Capio	Student Representative	Elected	Oct 2023

## **St John's College (Hastings)**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$10,313 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the St John's College (Hastings) Board:

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

# Analysis of Variance:

Academic:

**Analysis of Variance:** We partook in one pilot course last year (11BUS) and have another happening this year (11TeReo) as well. We are into writing the new social studies/history courses, planning for other subjects, and greater participation in digital assessment is on the table. NZQA have been in communication with us about it and wish to provide assistance if possible; as we are a school not yet far along that track. We need greater tech support during assessment periods, more reliable connectivity and a certain supply of laptops, chargers and online programme permissions for our growing senior numbers.

**\*1**

## **The academic support system for students in 2023**

**HODs:** All students will have a **year planner** of standards, checkpoints and due dates for internals and practise external exam tests. Marking, moderating and entering of **grades** should be done within a three week period following an assessment. It is poor practise to load grades right before reports in term three or hold off final assessment and moderation for when there is more than one standard to mark and moderate. It also makes it difficult to track the students' progress. The **external practise tests** done under exam conditions in class may be used for UEGs and recorded in Set A. Year planners and course outlines are to have a copy stored in **T Drive HOD folder** so Academic Dean, Deans and Head of Curriculum can refer to them as necessary. The courses should be between **16-22 credits**. All standards should be entered in **KAMAR and double green ticked** as early as possible in February so we know what students are doing. Please don't load extra possible standards on to the student's entries, as that is confusing for tracking and knowing what workload and credits the student really has. A summative or formative assessment of some sort should be done within the first four weeks for all classes. There is a **progress grade report** for all students in term 1. See KAMAR > Teachers > event planner for **reporting cycle**.

All **students sign up to a full course** for the year (adjusted to suit individual needs in some cases) in February and it will only be modified with permission from HOD and Head of Curriculum. The teachers must not be under pressure to teach **unnecessary extra internals** where externals should be part of a solid course of learning. **Externals** must be attempted where they form an important part of a course in preparation for the next year of study. **Internals** must be **completed before the end of Term 3** in virtually all cases. Students must have time to fully concentrate on their preparation for externals/visual arts boards. It is considered **poor practise** to **withdraw/add students to externals** after the Aug/Sept deadline at NZQA. It is negatively noted by NZQA when **grades are added after November 1** file send and especially if they go on after Dec 1. We get a report with all these things including external/internal grade comparisons, grades from year to year etc and our **MNA review** is coming up. We need to improve our practises. This also includes settling the **external moderation plan in February** and avoiding poor **internal moderation practise** at all costs. We have been flagged for a pattern of concern in a couple of regards, for the first time last year.

## **Tracking student progress:**

The minute a student **does not adequately meet a checkpoint** due to lack of effort, **HOD/TIC** email the **Head of Curriculum** with details. An email will be sent home and Saturday catch up arranged. This will be supervised by **SLT** as part of the Saturday pastoral and academic student

accountability programme. The same applies to final **deadlines** where the poor result is linked to lack of effort. This should resolve many problems and minimise issues later.

**Academic Dean:** tracks data (attendance, rate of NAs, credits, UE, Lit and Num) of all L1-3 students and supports students by keeping them aware of their progress and encourages them to see their teachers for solutions and help when plan B is necessary. No criticism or discipline and no phoning home.

**Academic Dean reports concerns**, in the first instance, onto **KAMAR** for **Deans and HODs** to note. **If the issue or concern persists, a second step** is for the **Academic Dean to email Deans cc. Head of Curriculum**, with specific details who deal with personal issues and difficulties and ring home to keep families informed regarding academic concerns. The **Deans reply** by email within a week that issues are being followed up. No details required. If that communication is not complete, it will be recorded as not addressed and **Head of Curriculum** will see the HOD and Dean to follow up. The Deans may ask the Academic Dean for additional academic details and stats at any time. **House class teachers** may be included in the support network for senior students at the discretion of the Deans.

**Our students respond well to close tracking and attention as proven by results 2014-2021.** We can all work together and do our bit without undue workload falling on any one person in responsibility.

### **Classroom Teaching and Learning Environment for best outcomes:**

**Please confidently lead in the classroom and project professional leadership.**

- The room should reflect a tone of orderliness and focus. All students should feel safe, comfortable to contribute to class discussions, **able to concentrate and learn effectively.**
- There should be a **clear objective** to the lesson on the board or discussed at the beginning of the lesson and recapped at the end.
- **Be on time to class. Period one starts with a prayer and notices** then **all lessons have a uniform check and laptop/resources** check. **Paper copies** of tasks are to be on hand for anyone without laptop. Minor matters like no pen or paper are followed up (such as an email home cc. Dean if there is a pattern) but it should not result in students being sent to the office for resources during class. **Students should not be standing outside** classrooms or out of the classroom in general. Note toilet breaks and times. That information may be required by Deans. Place the correct **code for Late on KAMAR** for anyone late, and follow Pastoral team instructions for how to deal with those students who have a pattern of coming without resources, or who are wearing incorrect uniform. Please see your dean for guidance as necessary.
- The students must see that we are organised and enthusiastic about our subject. We need to **project professional pride** in what we do: how we look, speak and act. That means **supporting each other in maintaining the same standards** – thus minimising pastoral and academic issues that the Deans, HODs and SLT end up dealing with.

### **General matters:**

- **Emails** must be read and used regularly in a professional manner. They are not to be used in class in general; especially not for text-style conversations during class. Emails should not require an immediate reply. If messages need to be urgently conveyed to another teacher or student during class time, then a student should be sent to the teacher(s) with a note. We should not be required to check emails during class. Neither are they vehicles for expressing frustration as a first response to a grievance. An email of complaint must start with how the issue has been discussed, how Deans or HODs have been used to help; and it must address issues not value judgements about the people involved.
- It is our responsibility to be proficient in the **computer programmes** used at SJC. We use M365 including OneDrive, OneNote and Teams for homework, coursework and communication. We use KAMAR (familiarise yourself with event planner for the reporting cycle etc, and processes for reporting, student details, attendance...) which is administered by Michael Oliver and Kathryn Clews, U-subject drive for subject resources, T-staff drive for documents including leave forms and HOD department material. Please note that the H-network drive is going to be wound down this year.
- On the **T-staff drive** you will find forms including those for Teacher Registration reimbursement (Registration is led by Tracy and the process is explained in the Teacher Handbook), leave of absence request form (for all leave other than sick leave which goes to George, via Deb his PA), PD leave request, EOTC application forms including a simple new form for low-risk daily trips off-site (to Pete), general reimbursement, repairs and maintenance requests (to Deb). If you prefer, see Tracy who has paper copies on yellow plastics sleeves in a tray in her office.
- The **Teacher Handbook** is a legal document that includes our pastoral and curriculum responsibilities, processes and procedures. It is digitally available on T-drive and is a “live” document that is kept updated. It is SLT responsibility to keep you abreast with changes. An example of this is the updates to curriculum policies and appraisal guidelines currently being done. I will notify staff when updates have been completed and the changes will be discussed.
- Teachers should know how to **access published school policies**. A lot of schools use schooldocs to manage their policies as they keep abreast of legislative changes. The Board review set policies each term as advised by schooldocs. Here is the link: <https://www.schooldocs.co.nz/> When you open the link on the top right hand corner is a box to search for our school.  
Username      stjohns  
Password      marist

### **HOD meetings template for Department meetings:**

General business

Personal inquiry

Readings or podcasts

PD opportunities online (Teacher’s Council)

Cultural Capabilities: initiatives/progress

Health and Safety

**The minutes are to be loaded in T Drive HOD folder as part of good schoolwide professional practise.**

Note: The PD cycle will include sharing PGC resources and ideas by Departments.



## Pastoral Care: Analysis of Variance from 2022



### Goal 1

#### **Develop a Horizontal Pastoral care system**

##### **What we did**

- Introduce the opportunity for senior staff to give age specific messaging to supplement our House Class time programme
- All 4 SLT plus the specialist classroom teacher all delivered two sessions to each year group over the year through a variety of lenses ranging from; career planning, budgeting, growth mindset, health & wellbeing.

##### **Results**

- Students really enjoyed these messaging and made this known in the student survey. There were a lot of parents who emailed in support of the programme. Other school were interested in replicating a similar programme.

##### **Success indicators**

- Student engagement in the HP sessions
- Student/Parent feedback
- Students making better choices and improved awareness.

### Goal 2

#### ***Whole school approach “to improve consistency in Pastoral Care”***

##### **What we did**

1. Building positive, consistent messages to students during house times. **Structured House class time.**
2. Weekly attendance report to HC teachers and Deans about attendance. Conversations with students and followed up at home if necessary.
3. Timely intervention by Deans.
4. Weekly Notes and Positive Affirmation
5. Consistent responses to behaviour from staff
6. Teacher attendance register tracked daily by PCo from term 4

##### **Results**

Relationship building is a strong area of the school. Some staff are still reluctant to engage in HC time – some amendments to programme have been made for 2023.

Attendance was affected by covid again in term 1, further strategies need to be put in place to ensure that at risk students are closely tracked and supported.

Success indicators:

- House teachers more involved with their house classes.
- Subject teacher Attendance completion rate improved.
- Increase in the number of students getting Honours on Weekly Notes.
- Decrease in students being sent out of class and to the Deans.
- Increase on Weekly Notes and inclusion of 'perfect 5's'.
- Year 9 bbq were effective in immediately building relationships with our community.

### **GOAL 3**

*Use of Mentoring program to identify and support students.*

#### **What we did**

1. Year 9/13 paired Kaiarahi Program from day 1 of 2022
2. Prefects to head up student support networks ie homework club, diversity club
3. Pasifika mentor (John Foster)

#### **Results**

Kaiarahi Achieved but will need to be refined – not all year 13s are effective Kaiarahi. Tuakana-Teina Not Achieved Travelers Not Achieved. (Covid-19 impact).

Success indicators:

- Kaiarahi was implemented to year 13 and provided for all year 9 students.
- Travelers was not run this year – revisit for 2023?
- Prefect engagement could go further. Will look into connecting them with sports teams in 2023.
- Pasifika mentor provided a vital connection with out PI students. Regularly meetings with students and feedback to staff helped Deans provide care. Greater feeling of connection amongst the Pasifika group.

### **GOAL 4**

*Develop a St. John's Man*

### **What we did**

1. Target student verbal communication ie bullying and or phobic behaviours
2. Bring attention regularly to SJC values & habits
3. Target Lateness (detentions and home contact)
4. Develop pride in the school uniform and property
5. Student Voice

### **Results**

Goal achieved.

Success indicators:

- Decrease in the entries on Kamar.
- Increase in positive affirmations given out in assembly and on FB
- Pastoral Care PD was delivered to staff on day 1, effective systems and procedures to follow. Helpful resource and could be reflected in the drop of Kamar entries. Needs updating to reflect the increased use of HODs in behaviour management
- Decrease in the number of Discipline entries on Kamar.
- Attendance was comparatively good but can still be more targeted in our response.
- Student Council provided good feedback to SLT.

## **Special Character: Analysis of Variance**

### **Special Focus Areas 2022**

#### **GOAL 1**

*To Encounter Christ. - Re-Introduce the “St John’s Man” Program*

##### **What we did**

- Unable to get this off the ground due to covid in term 1

##### **Result**

Goal Not achieved. Rolled over to 2023

#### **GOAL 2**

*To Encounter Christ - Students and staff are taught the sign of the cross, the “Our Father” and the “Hail Mary” in Te Reo*

##### **What we did**

- All prayer begins and ends with the sign of the cross. One of these is in Te Reo and one in English.
- Students are taught the Awe Mere in VET classes.

##### **Result**

Goal partially achieved.

All students can make the sign of the cross in Te Reo. Staff and students can say the Awe Mere but need the words. Still do not know the prayer by heart.

Will continue in 2023. All staff and students will learn the Awe Mere by heart in 2023

### **GOAL 3**

*To Grow in knowledge of Christ - Introduce a Relationships and Sexuality program for Year 11 and Year 12 students. To be run in Term 4*

#### **What we did**

- Two teachers sent on “Having Life to the Full” PD course.
- Y11 unit plan for Relationships and Sexuality course developed.

#### **Result**

Goal partially achieved. Y9 and Y10 Relationships and Sexuality courses ran.

All VET staff, bar one, have been on the “Having Life to the Full” PD.

Y11 course developed

Y11 course will be delivered in 2023 and a Y12 course developed.

## **Arts and Culture – Analysis of Variance**

### **Background**

The idea of an Arts Institute was proposed at the end of 2018 and briefly discussed at the beginning of 2019. This involved Don Dickson, Linda Balfour (HoD English at the time) and myself. I was aware of these intentions at my interview at the end of 2017. Arts hadn't had the same input and attention as Sport so it was certainly a draw card for me to know that and that the Principal was pro-actively supportive of this development and that I can utilise my background to assist burgeoning this aspect of the school.

It was stated to HoDs that there would be no creation of a lead teacher of this area, just communicate with each other and to "just continue what we were doing."

There was a request for time and funding to support higher level opportunities for institute students. It was stated that time would not be allotted to the Arts (hoping to have parity with existing Sports Institutes), though funds would be made available and to submit requests. There was no discussion around having to raise our own funds as I believe some sports do. HoDs stated that students involved at this level in each Arts discipline are much lower than in sports making these opportunities expensive if students had to pay for the privilege. A Music and Drama Institute budget was each year submitted though alas no funds were made available nor the budgets acknowledged.

### **Actions (General)**

Students were duly identified and recognised in an Assembly early in 2019. That was the last time they were awarded.

### **ARTS Institute – Progress**

Arts Coordinator – Unfortunately, Mrs Kathy Clark (also an Itinerant Music Teacher) resigned from both posts at the end of 2022 due to health. We placed an advertisement at the start of 2023 with one respondent who could only offer part of the role and cannot regularly visit the College. I am currently considering how this might work but ideally we would like to appoint someone who can fulfil the whole job description.

The statement in the document starting 'Allied to the above...' and that sports is developmental and the Arts elitist is not accepted by Arts staff. Arts disciplines are completely developmental and have allowances and programmes to suit a range of willing participants.

### **Success Indicators (General)**

We regularly asked for an Arts Institute Assembly but none came to fruition. This was, for example, Year 9s in the PAC for the last half hour of period 5 on a Friday near the end of term.

### **Music Institute – Progress**

The desire to run a special band for the identified students in the Music Institute as part of the timetable was denied. We created a joint band with SHC then in 2022, formed a Rock-Band Band and Choir with SHC with 25+ members. This was highly successful with performances in the community and at each school. This was extra to the normal groups, music had to be specially written and resources out of standard departmental budgets.

For a couple of terms, Music ran a Junior Music Institute period 5 on a Thursday when the itinerant teacher was timetabled to be at SJC that day, supported by myself. This was somewhat successful though there were often hindrances to using the PAC and our instrumental set up over there, so often had to be in the Music room concurrent with a normal full music class.

### **Performance Arts Institute – Progress**

The desire and plan to run a drama group for the identified students in the Performing Arts Institute was encouraged by the Principal but no allowances in my timetable nor financial support was given to hire a visiting specialist. Of course, both schools continued to stage major productions every other year but the idea of developing actors through smaller drama and productions in the off year did not transpire. Actors and theatre technicians were and continue to be connected with Theatre HB and particular Toitoti which runs an Ambassadors' Programme which St. John's had a favourable representation.

Though not a co-curricular institute as such, Drama was supposed to be a part of the Strategic Plan with Annual Goals. To complement the picture being conveyed here, it is worthy to state that Mr Melloy gladly accepted to introduce Drama as a minor part of the Year 9 Music Option delivery. We have comprehensive schemes and lesson plans in place corresponding to the National Curriculum. Though no academic nor extra-curricular Drama was being taught elsewhere, such as in the English Department, thus no overlap, that this worked very well up until the instruction mid-2021 to stop teaching the Drama component of Music and to submit a formal request to incorporate Drama into the Year 9 Options. Due diligence was carried but was deemed not to fit with current option/rotations and would make the only available, experiences drama specialist – myself – over timetable.

### **Summary**

- There has been disappointment that the picture originally painted was not followed through.
- There was a desire to celebrate or sell the fact that SJC has these Arts institutes but in reality nothing had changed.
- The practice of the Institutes existed, just not in name.
- Some boys felt a stigma attached to being identified for the institute.
- Some boys were disappointed nothing new had happened for them.
- There is so much more we would have liked to do with these students given the resources.
- If the school receives funding for Talented and Gifted, the Arts have not benefited from it.
- We might as well have just awarded badges to skilled students who have shown consistency, proficiency and service to the Arts.
- The Arts disciplines continue to identify top students in their respective fields and avail ourselves to support their growth, such as always being open at lunchtimes and working with students, debating teams, music groups and the Production.