



## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:

4135

Principal:

Averil Worner

School Address:

35 Cholmondeley Avenue, Opawa, Christchurch, 8023

School Phone:

03 332 7339

School Email:

[office@saintmarks.school.nz](mailto:office@saintmarks.school.nz)

# ST MARK'S SCHOOL (CHRISTCHURCH)

Annual Report - For the year ended 31 December 2022

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# St Mark's School (Christchurch)

## 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.

Claire Bourne

Full Name of Presiding Member

DocuSigned by:  
*clb*  
34DE31C0FAF446E

Signature of Presiding Member

30 May 2023

Date:

Averil worner

Full Name of Principal

DocuSigned by:  
*Averil Worner*  
57C8CE00E14F9

Signature of Principal

30 May 2023

Date:

## St Mark's School (Christchurch) Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Clare Pattison	Proprietors Representative Presiding Member	Appointed	May 2022 Sep 2025
Averil Worner	Principal	ex Officio	
Mike Percasky	Parent Representative	Elected	Sep 2022
Brad Flavall	Parent Representative	Elected	Sep 2025
Claire Bourne	Parent Representative	Elected	Aug 2025
Rachel Stracey	Parent Representative	Co-opted Member	Sep 2022
Kavita Lallu	Parent Representative	Co-opted Member	Sep 2025
Rosa Bellolio Roth	Proprietors Representative	Appointed	Sep 2025
Adrian Rennie	Staff Representative	Elected	Aug 2025
Paul Daly	Parent Representative	Elected	Nov 2025
Jake Walker	Parent Representative	Elected	Nov 2025
Lauren Ball	Presiding Member	Appointed	May 2022

**St Mark's School (Christchurch)**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,795,483	1,398,297	1,616,955
Locally Raised Funds	3	165,220	197,060	140,448
Use of Proprietor's Land and Buildings		397,000	620,000	397,000
Interest Income		6,263	2,400	2,389
		<u>2,363,966</u>	<u>2,217,757</u>	<u>2,156,792</u>
<b>Expenses</b>				
Locally Raised Funds	3	45,256	14,645	27,082
Learning Resources	4	1,574,381	1,263,640	1,501,348
Administration	5	163,333	149,018	131,075
Finance		3,092	2,000	2,060
Property	6	511,841	739,446	575,837
Loss on Disposal of Property, Plant and Equipment		570	-	314
		<u>2,298,473</u>	<u>2,168,749</u>	<u>2,237,716</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>65,493</b>	<b>49,008</b>	<b>(80,924)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>65,493</b></u>	<u><b>49,008</b></u>	<u><b>(80,924)</b></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.

**St Mark's School (Christchurch)**  
**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>		298,950	298,950	372,013
Total comprehensive revenue and expense for the year		65,493	49,008	(80,924)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,625	7,500	7,861
<b>Equity at 31 December</b>		374,068	355,458	298,950
Accumulated comprehensive revenue and expense		374,068	355,458	298,950
<b>Equity at 31 December</b>		374,068	355,458	298,950

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

# St Mark's School (Christchurch)

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	80,771	64,942	43,434
Accounts Receivable	8	171,787	100,690	100,690
GST Receivable		5,543	9,287	9,287
Prepayments		14,525	10,402	10,402
Investments	9	209,511	205,812	205,812
		<u>482,137</u>	<u>391,133</u>	<u>360,625</u>
<b>Current Liabilities</b>				
Accounts Payable	11	132,288	119,473	119,473
Revenue Received in Advance	12	2,563	1,268	1,268
Provision for Cyclical Maintenance	13	14,186	12,875	-
Finance Lease Liability	14	19,714	13,509	13,509
Funds held in Trust	15	20,885	20,885	20,885
		<u>189,636</u>	<u>168,010</u>	<u>155,135</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>292,499</b>	<b>223,123</b>	<b>214,490</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	195,586	239,408	184,408
		<u>195,586</u>	<u>239,408</u>	<u>184,408</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	83,241	87,783	80,658
Finance Lease Liability	14	30,776	19,290	19,290
		<u>114,017</u>	<u>107,073</u>	<u>99,948</u>
<b>Net Assets</b>		<u><b>374,068</b></u>	<u><b>355,458</b></u>	<u><b>298,950</b></u>
<b>Equity</b>		<u><b>374,068</b></u>	<u><b>355,458</b></u>	<u><b>298,950</b></u>

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

# St Mark's School (Christchurch)

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		450,266	404,297	400,692
Locally Raised Funds		160,845	197,060	161,855
Goods and Services Tax (net)		3,744	-	(1,781)
Payments to Employees		(290,557)	(262,750)	(239,740)
Payments to Suppliers		(269,379)	(251,999)	(247,149)
Interest Received		4,429	2,400	2,609
Net cash from/(to) Operating Activities		59,348	89,008	76,486
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(8,549)	(75,000)	(3,331)
Purchase of Investments		(3,699)	-	(28,992)
Net cash (to)/from Investing Activities		(12,248)	(75,000)	(32,323)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		9,625	7,500	7,861
Finance Lease Payments		(19,388)	-	(25,512)
Net cash (to)/from Financing Activities		(9,763)	7,500	(17,651)
<b>Net increase/(decrease) in cash and cash equivalents</b>				
		37,337	21,508	26,512
Cash and cash equivalents at the beginning of the year	7	43,434	43,434	16,922
<b>Cash and cash equivalents at the end of the year</b>	7	<b>80,771</b>	<b>64,942</b>	<b>43,434</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 Mark's School (Christchurch)

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 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 whole dollar.

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical Maintenance*

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.



### ***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 14. Future operating lease commitments are disclosed in note 20b.

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

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

### **1.3. Revenue Recognition**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **1.4. Operating Lease Payments**

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

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

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

### **1.6. Cash and Cash Equivalents**

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

### 1.7. Accounts Receivable

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

### 1.8. 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.

### 1.9. 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 Statement of Comprehensive Revenue and Expense 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	10.0% Diminishing Value
Information and communication technology	20.0% Diminishing Value
Leased assets held under a Finance Lease	12.5% Diminishing Value
Motor vehicles	33.3% Diminishing Value
Library resources	Term of Lease

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

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

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

#### **1.11. Accounts Payable**

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

#### **1.12. Employee Entitlements**

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

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

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

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

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

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

#### **1.14. Funds Held in Trust**

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

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

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

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

#### **1.16. 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as financial assets at fair value through other comprehensive revenue and expense 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 investments' 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 the Statement of Comprehensive Revenue and Expense 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 the Statement of Comprehensive Revenue and Expense.

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 the Statement of Comprehensive Revenue and Expense.



#### **1.17. 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.

#### **1.18. 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 not operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **1.19. Budget Figures**

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

#### **1.20. 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	478,648	404,287	404,689
Teachers' Salaries Grants	1,316,835	904,000	1,212,266
	<u>1,795,483</u>	<u>1,308,287</u>	<u>1,616,955</u>

## 3. Locality 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	142,938	179,925	108,194
Curriculum related Activities Purchase of goods and services	201	900	3,226
Fees for Extra Curricular Activities	6,283	10,675	6,063
Trading	1,628	1,680	1,382
Fundraising & Community Grants	-	-	500
Other Revenue	14,170	3,880	20,283
	<u>165,220</u>	<u>197,060</u>	<u>140,448</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,869	10,965	8,660
Trading	1,655	1,680	1,019
Fundraising & Community Grant Costs	31,230	-	-
Other Locally Raised Funds Expenditure	5,502	2,000	17,394
	<u>45,256</u>	<u>14,645</u>	<u>27,082</u>
<b>Surplus / (Deficit) for the year Locally raised funds</b>	<u>119,964</u>	<u>182,415</u>	<u>113,366</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	73,831	74,816	83,222
Information and Communication Technology	8,796	8,124	9,447
Library Resources	144	400	529
Employee Benefits - Salaries	1,453,471	1,157,300	1,358,726
Staff Development	1,044	3,000	2,026
Depreciation	37,093	20,000	47,398
	<u>1,574,381</u>	<u>1,263,640</u>	<u>1,501,348</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,775	5,755	5,500
Board Fees	1,290	1,300	385
Board Expenses	8,358	4,900	6,401
Communication	2,874	2,500	3,364
Consumables	16,364	11,862	11,713
Operating Lease	-	27,100	-
Legal Fees	2,893	-	1,497
Other	18,886	14,296	19,682
Employee Benefits - Salaries	98,737	73,850	74,865
Insurance	2,395	2,255	2,434
Service Providers, Contractors and Consultancy	5,560	5,200	5,234
	<u>183,333</u>	<u>149,018</u>	<u>151,075</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	3,804	3,800	3,705
Consultancy and Contract Services	40,121	39,900	38,153
Cyclical Maintenance Provision	16,771	20,000	80,658
Grounds	1,720	2,000	1,858
Heat, Light and Water	18,352	18,000	16,912
Repairs and Maintenance	7,981	7,590	11,223
Use of Land and Buildings	397,000	620,000	397,000
Security	2,108	2,550	2,551
Employee Benefits - Salaries	23,984	25,600	23,779
	<u>511,841</u>	<u>739,446</u>	<u>575,837</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	80,771	64,942	43,434
Cash and Cash Equivalents for Statement of Cash Flows	<u>80,771</u>	<u>64,942</u>	<u>43,434</u>

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

Of the \$80,771 Cash and Cash Equivalents, \$0,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	5,608	28	28
Receivables from the Ministry of Education	21,595	-	-
Interest Receivable	2,446	612	612
Banking Staffing Underuse	33,659	-	-
Teacher Salaries Grant Receivable	108,389	100,050	100,050
	<u>171,787</u>	<u>100,690</u>	<u>100,690</u>
Receivables from Exchange Transactions	8,144	640	640
Receivables from Non-Exchange Transactions	163,643	100,050	100,050
	<u>171,787</u>	<u>100,690</u>	<u>100,690</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short term Bank Deposits	209,511	205,812	205,812
Total Investments	<u>209,511</u>	<u>205,812</u>	<u>205,812</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Furniture and Equipment	57,588	10,025	(402)	-	(8,200)	51,011
Information and Communication Technology	15,900	-	-	-	(3,161)	12,739
Motor Vehicles	70,655	724	-	-	(7,139)	64,239
Leased Assets	31,938	37,837	-	-	(19,541)	50,234
Library Resources	8,327	256	(168)	-	(1,052)	7,363
Balance at 31 December 2022	<u>184,408</u>	<u>46,841</u>	<u>(570)</u>	<u>-</u>	<u>(37,093)</u>	<u>195,586</u>

The net carrying value of equipment held under a finance lease is \$50,294 (2021: \$31,938)



**Restrictions**

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Furniture and Equipment	142,407	(81,396)	61,011	136,181	(78,593)	57,588
Information and Communication Technology	93,803	(81,064)	12,739	93,803	(77,903)	15,900
Motor Vehicles	93,302	(28,063)	64,239	92,580	(21,925)	70,655
Leased Assets	76,094	(25,860)	50,234	72,250	(40,312)	31,938
Library Resources	39,983	(32,620)	7,363	40,543	(32,216)	8,327
<b>Balance at 31 December</b>	<b>445,589</b>	<b>(250,003)</b>	<b>195,586</b>	<b>435,357</b>	<b>(250,949)</b>	<b>184,408</b>

**11. Accounts Payable**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	8,721	7,166	7,166
Accruals	5,127	4,685	4,565
Employee Entitlements - Salaries	115,231	105,326	105,326
Employee Entitlements - Leave Accrual	3,209	2,316	2,316
	<u>132,288</u>	<u>119,473</u>	<u>119,473</u>
Payables for Exchange Transactions	132,288	119,473	119,473
	<u>132,288</u>	<u>119,473</u>	<u>119,473</u>

The carrying value of payables approximates their fair value.

**12. Revenue Received In Advance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	-	-	-
Other Revenue in Advance	2,563	1,268	1,268
	<u>2,563</u>	<u>1,268</u>	<u>1,268</u>

**13. Provision for Cyclical Maintenance**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	80,658	80,658	-
Increase to the Provision During the Year	16,771	20,000	80,658
Provision at the End of the Year	<u>97,429</u>	<u>100,658</u>	<u>80,658</u>
Cyclical Maintenance - Current	14,188	12,875	-
Cyclical Maintenance - Non current	<u>83,241</u>	<u>87,783</u>	<u>80,658</u>
	<u>97,429</u>	<u>100,658</u>	<u>80,658</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent (1) Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.



#### 14. 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	22,231	15,183	15,483
Later than One Year and no Later than Five Years	32,756	21,557	21,557
Future Finance Charges	(1,500)	(1,241)	(1,241)
	<u>50,480</u>	<u>32,799</u>	<u>32,790</u>
<b>Represented by:</b>			
Finance lease liability - Current	19,714	13,509	13,509
Finance lease liability - Non current	30,776	19,290	19,290
	<u>50,490</u>	<u>32,799</u>	<u>32,799</u>

#### 15. Funds Held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	20,885	20,885	20,885
	<u>20,885</u>	<u>20,885</u>	<u>20,885</u>

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

#### 16. 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 (St Mark's School Board of Proprietors) is a related party of the Board because the Proprietor appoints representatives to the Board, giving the Proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the Proprietor collects 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 Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

#### 17. Remuneration

##### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principal.

	2022 Actual	2021 Actual
	\$	\$
<b>Board Members</b>		
Remuneration	1,290	385
<b>Leadership Team</b>		
Remuneration	364,102	353,690
Full-time equivalent members	3.00	3.00
<b>Total key management personnel remuneration:</b>	<u>365,392</u>	<u>354,064</u>

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

*Principal*

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

*Other Employees*

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	4.00
	<u>4.00</u>	<u>4.00</u>

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

**18. Compensation and Other Benefits Upon Leaving**

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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	-	-

**19. 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.

**Teacher Aide & Support Staff Settlement Wash Up**

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

**20. Commitments**

**(a) Capital Commitments**

As at 31 December 2022 the Board has 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 operating contracts.

(Operating commitments at 31 December 2021: nil)

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	80,771	64,942	43,434
Receivables	171,787	100,690	100,690
Investments - Term Deposits	209,541	205,812	205,812
Total Financial assets measured at amortised cost	<u>462,069</u>	<u>371,444</u>	<u>349,936</u>

### Financial liabilities measured at amortised cost

Payables	132,288	119,473	119,473
Finance Leases	50,490	32,799	32,799
Total Financial liabilities measured at amortised Cost	<u>182,778</u>	<u>152,272</u>	<u>152,272</u>

## 22. Events Affect Balance Date

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

## 23. Comparatives

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

# Statement of Variance Reporting



<b>School Name:</b>	St Mark's School	<b>School Number:</b> 4135
<b>Strategic Aim:</b>	Develop future focussed thinkers and learners through Collaboration and Ako in the pursuit of Equity and Excellence. Identify and grow every student's God given talents and gifts.	
<b>Annual Aim:</b>	Every learner's needs are met through collaboration and agency. Through Kaitiakitanga we feel especially empowered and connected.	
<b>Target:</b>	<p><b>Student Achievement Target: Writing - Targeted Multiple Literacy Approaches</b></p> <p>To improve progress and raise achievement with a particular focus on target students in Year 6/7/8 achieving below the expected curriculum level for their age. At the end of 2022, approximately 12 students in Year 3-4, and 15 students in Year 6-8 were below their expected curriculum level for age. In 2023, we expect to maintain and continue these gains by further reducing the number of "at risk" students by a further 1% - 2% as in previous years.</p>	
<b>Baseline Data:</b>	<p>Analysis of School-Wide assessment data in December 2022 identified a small positive change in progress and achievement in Writing at all year levels from mid-year 2022 data overall. Writing data across the school at the end of 2022 still indicated that there were still a number of students who were not meeting their expected age levels in all aspects of writing assessment. It should be noted that there were many students within this target group who, after review of overall teacher judgments based on formative and summative assessments, had actually made progress but still had to be assessed as "below expected level". Elements of their writing had shown improvement. Whilst the number is relatively small, the students within these percentages are represented as at risk for meeting the expected curriculum level for age. Many of these students are also represented in other learning areas as at risk. The impact of Covid-19 on achievement is yet to be fully realised.</p> <p>The largest group of students at risk in Writing were Year 6-8 students - 15 students in total.</p>	

# Statement of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Staff used the PACT Tool with end of year data providing longitudinal data for 2023 in comparison with 2022.</p> <p>Targeted students offered personalised programmes based on need in consultation with whānau.</p> <p>STEPS spelling programme initiated to target students in need of those skills.</p> <p>Use of e-asTTle assessment tools that identify gaps and next steps - in line with Kahui Ako focus.</p> <p>Continued focus on story telling initiative.</p> <p>Staff moderation of writing to gain a shared understanding of expected elements of writing at different curriculum levels.</p>	<p>There were small gains for groups and individual students across the school within curriculum levels.</p> <p>Staff bore down on particular student needs via the Professional Growth Cycle process. Teaching strategies became highly responsive to need.</p> <p>Online STEPS programme was trialed and found to be transformative for students struggling with accuracy of spelling.</p> <p>Summative and formative data was collected, particularly at mid and end of year.</p> <p>Support staff efforts were focused on individual need and facilitated student progress.</p>	<p>Student familiarity with the process of story telling has facilitated heightened success with writing. Students have grown in capability (not just at risk students).</p> <p>Inquiring into best practice by staff is having a positive impact on quality of programmes and individual programme design.</p> <p>Moderation of writing greatly informed and energised for staff the support and progress of at risk students.</p>	<p>Better Start Literacy staff development in the junior school.</p> <p>A school wide localised curriculum design achieved through community consultation will enable an articulation of a whānau linked partnership to growing writing skills.</p> <p>A continued focus on strategy development and best practice when teaching writing.</p> <p>Further development of moderation practices to achieve clarity for staff around identifying at risk students and important next steps.</p>



## Planning for next year:

- Story telling PLD and Writing Curriculum development for all staff.
- Targeted staffing to reflect need and differentiated programmes - precision teaching and whānau centred programmes.
- Alignment of Professional Growth Cycle targets to monitor, track and report progress. This process applies a highly reflective, transparent and responsive approach to developing skills of at risk students.
- STEPS Programme reviewed / expanded to include more at risk students specifically targeting spelling skills in support of writing.
- Early engagement with Aoteroa New Zealand Histories Curriculum as a way of creating local stories and narratives.

<b>School Name:</b>	St Mark's School	<b>School Number:</b> 4135
<b>Strategic Aim:</b>	<p>Develop future focussed thinkers and learners through Collaboration and Ako and the pursuit of Equity and Excellence.</p> <p>Identify and grow every student's God given gifts and talents.</p> <p>Through <i>Kaitiakitanga</i> we feel especially empowered and connected.</p>	
<b>Annual Aim:</b>	<p>To raise student achievement and accelerate student learning in Mathematics using a specialist maths program and professional learning focus in 2023 to maintaining gains made from professional development.</p>	
<b>Target:</b>	<p><b>Student Achievement Target Two: Mathematics – Collective and Targeted Practices.</b></p> <p>To improve progress and raise achievement with a particular focus on target students in year 1-8 achieving below the expected curriculum level for their age.</p> <p>At the end of 2022, 11% of students (n=27) were below their expected curriculum level and these students were spread across years 3 – 8. This is an improvement from 14% in Term 1 2022.</p> <p>It is our expectation that we can further reduce the number of “at risk” students by 1% - 2% with targeted programs and focussed individual programs supported by high quality professional development delivered through our Kahui Ako and The Learner First..</p> <p>This will allow the plan from 2022 unable to be completed to be more fully implemented in 2023.</p>	
<b>Baseline Data:</b>	<p>Analysis of school-wide assessment data in December 2022 showed small and significant changes in progress and achievement in Mathematics across the school from Term 1 to Term 4. Mathematics data indicated that there were differences in the way teachers were using data to inform their OTJ's due to online learning and interrupted programs in 2022. Through improved data literacy and moderation of e-asTTle programs through our Kahui Ako we expect to document our assessment for learning practices along with a draft of our local curriculum for trial.</p> <p>In addition, staff are working collaboratively to identify common practices in mathematics through PLD in a cluster of schools accessing The Learner First. All staff continue to assess their practice and pedagogies through practice analysis.</p>	



# Analysis of Variance Reporting

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Staff continue to use the PACT tool with end of year data providing a longitudinal data for 2022 and available for comparison with 2021.</p> <p>Targeted students offered personalised programs based on need including Te Kura for our gifted and talented ākonga.</p> <p>Mathematics and Statistics PLD started through The Learner First in association with the Sacred Heart Cluster.</p> <p>Programs balancing reinforcement of concepts and introduction of new concepts will vary from set weekly programs</p> <p>Mathematics data from e-asTTle analysed within the Kahui Ako, personalised for our school and targeted PLD around trends offered</p> <p>Staff member in AST role working as a specialist across school in mathematics – Covid 19 interrupted. This specialisation and non-streaming model is key as we evaluate teacher impact.</p>	<p>There were small incremental gains within curriculum levels, year groups and across the school for individuals – affected and interrupted by Covid-19.</p> <p>Staff practice analysis contributing to identifying evidence of teacher impact.</p> <p>Both summative and formative data were gathered at regular intervals - mid-year and end of year – to make shorter term comparisons.</p> <p>Additional Support staff used to support ākonga with particular strategies.</p> <p>AST/Mathematics specialist teacher identified key content – e.g. algebra, that showed gaps in teacher knowledge as a result of e-asTTle results and provide PD to address this.</p>	<p>Mathematics at St Mark's school continues to develop intentionally with a developmental focus for local curriculum delivery.</p> <p>Practice analysis and video analysis record aspects of impact – this is embedding a common model of teaching and learning pedagogies.</p> <p>Staff worked with other kaiako across our Kahui Ako to achieve collaborative understandings of best practice.</p> <p>Maths hui offered through the Kahui Ako continue to provide a forum for discussing practice and pedagogy.</p>	<p>A school wide localised curriculum: consultation with community will enable an articulation of a whānau linked partnership to growing our mathematical community.</p> <p>Link aspects of the new Board of Trustees strategic plan to mathematics and statistics and learning.</p> <p>Continued PLD in 2023 with The Learner First to embed the learnings of the last 2 years.</p> <p>Partnering with other schools in the Kahui Ako to build a problem solving collaborative approach, shared practice and challenge – all have agreed to use a common assessment tool in Mathematics.</p> <p>Develop a "common practice model" for the delivery of mathematics and statistics. To including answering the following questions:</p> <ul style="list-style-type: none"> <li>• How do ākonga learn?</li> <li>• What do ākonga know of how they learn best?</li> <li>• What is our impact on learning?</li> <li>• What do we do that makes learning happen?</li> </ul>



### Planning for 2023

- Evaluate the effectiveness of precision teaching in Mathematics and the specialist model.
- Raise the profile of the AST Leading in Curriculum in 2023 via the Kahui Ako and our local curriculum.
- External professional development through The Learner First will continue to provide a framework and pedagogy to answer the strategic questions.
- Host Kahui Ako hui to keep the “conversation” about best practice and impact a priority.
- Collective Teacher Efficacy will be explored – “How can we mobilise our potential to deliver mathematics for best outcomes together?” a key question for staff (Not achieved in 2022)

<b>School Name:</b>	St Mark's School	<b>School Number:</b> 4135
<b>Strategic Aim:</b>	<p>Develop future focussed thinkers and learners through Collaboration and Ako and the pursuit of Equity and Excellence.</p> <p>Identify and grow every student's God given gifts and talents.</p> <p>Through <i>Kaitiakitanga</i> we feel especially empowered and connected.</p>	
<b>Annual Aim:</b>	<p>To raise student achievement and accelerate student learning in Reading with a continued focus on achievement and acceleration in 2022 by maintaining and sustaining a wide range of research based literacy programs and interventions for target and priority students.</p>	
<b>Target:</b>	<p><b>Student Achievement Target Three: Middle and Junior Reading Program.</b> To improve progress and raise achievement with a particular focus on target students in year 0-5 in two target streams.</p> <ol style="list-style-type: none"> <li>1. Year 2 of BSLA structured literacy 0-2. This is the University of Canterbury program which has been rolled out at St Mark's School for all students in these year groups.</li> <li>2. The number of students at risk for not reaching the expected curriculum level for age in reading in years 3-5 has risen to 22 students. This represents 26% of the cohort.</li> </ol> <p>The interventions for each group will be addressed:</p> <ol style="list-style-type: none"> <li>1. Every student in years 1-2 will have this structured program as part of their early reading program.</li> <li>2. Every student identified will have a structured program of support and intervention to meet their needs</li> </ol> <p>In 2022 the aim is to sustain achievement and improve outcomes for these groups of students in accordance with the guidelines of the Ministry of Education and document the impact of this specialised program.</p>	
<b>Baseline Data:</b>	<p>Analysis of individual assessment data in December 2022 showed 26% of the students   year 3-5 were tracking to be below expectations for age in reading</p> <p>Across this school this represents 11% of all students and this is an increase from 6 students in December 2021.</p>	

**Target Group.**

In 2022 ALL year 1-2 students will be assessed and targeted groups formed based on the BSLA program through UoC for which we have been approved. 5 staff will be trained and the program implemented from week 1 Term 2.

Additional support and staffing will be directed to years 3 – 5. This will include a specialist dyslexic program, increased teacher aide staffing in classes and assisted test taking using reader/writers for accuracy.



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>To NOTE:</b></p> <p>Differentiated programs of acceleration were part of our programs.</p> <p>Whānau of students who were at risk of underachieving were part of individual online learning programs with one to one support.</p> <p>A continued structured approach to reading was used (including online) with phonics (Yolanda Sorrell) employed.</p> <p>A staff member was identified to carry out an early inquiry into assessment for learning in this area of the curriculum.</p>	<p>Staff collaborated with students and whānau to ensure targeted students were supported with consistency at home and at school.</p> <p>Staff worked online with parents/whānau of target and priority students to personalise learning online – the use of SMA reading online was used extensively and in a specific way for target students throughout time of lockdown and absences.</p> <p>An online library of instructional books provided support for families at home, which had the added advantage of teachers providing much needed opportunities to gauge progress – whānau had access to the whole library with targeted reading for instruction.</p>	<p>High levels of engagement with whānau was cherished however, not all families of targeted students were able to use the material provided online in the way agreed.</p> <p>Mixed ability groupings for specific tasks requiring the same material to be processed by classes were used.</p> <p>Acceleration and differentiation in classrooms was evidenced.</p> <p>The cumulative effect of the pandemic on learning has been documented and in the shift in those at risk could tentatively have some correlation to this. However this is unlikely to be the causation and the increase in those at risk must be addressed differently.</p>	<p>Additional staffing to grow capacity in 2022 will grow the program in teams:</p> <ul style="list-style-type: none"> <li>• Additional TA staff</li> <li>• Additional specific programs</li> <li>• Use of targeted IEP data to create educationally powerful connections</li> <li>• Targeted reading adapted from BSLA</li> </ul> <p>In 2023 there will be an evaluation of the reading programs in the Junior School and the impact of BSLA on early literacy skills. This program is an adjunct and change to our existing structured literacy program.</p> <p>A specific schoolwide strategy for our Dyslexic students will be documented and trialled by the end of 2023.</p> <p>Using expertise of AST in the Kahui Ako to target reading as an area of need and focus.</p>

**Planning for 2022:**

- Work with colleagues in Kahui Ako to share and develop best practice in Reading and Literacy.
- BSLA – training and collaboration for all year 1 and 2 students.
- Evaluate the effectiveness of e-asTle Reading across the Kahui Ako and areas and opportunities for sharing practice and pedagogy..
- Continue to innovate around vertical and multilevel teaching and learning.
- Use practice analysis to focus on target students as a moderator of teaching and learning.
- Document reading “strategies” across the school – “What do we do to raise achievement in reading?” How do we teach reading? How do students learn to read?



# St Mark's School

*Transforming lives through the St Mark's Story*

## **Kiwisport 2022**

Kiwisport is a Government funding initiative to support student participation in organised sport. During the 2022 school year St Mark's received a total Kiwisport funding of \$3,436.87 (excluding GST).

This funding was spent on transport to and from sporting events. Every student from year 5 - 8 participated in Canterbury sports programmes including hockey, netball and football. This enabled students of all capabilities and skill levels access to organised sport and the positive benefits, physical, social and emotional, of being part of a team.

Additional St Mark's sports programmes which incurred costs included softball, bowls, junior hockey, miniball, cricket and chess.

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Please see policies attached.
What is in your equal employment opportunities programme?	Please see policies attached.
How have you been fulfilling this programme?	Regular Board review - adherence to policy.
How do you practise impartial selection of suitably qualified persons for appointment?	As per policy - open, unbiased appointment process without bias and discrimination - As per policy attached
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	Policies: Te Tiriti o Waitangā EEO Inclusive Education Equitable outcomes as per policy.
How have you enhanced the abilities of individual employees?	Job share positions, specialist teaching programmes, positions in Kahui Ako, EEO, fixed term roles.
How are you recognising the employment requirements of women?	Observance of all illegal practices eg discrimination/bias according to gender. Flexible teaching option reflected in current staff.
How are you recognising the employment requirements of persons with disabilities?	The EEO policy states that ALL positions/appointments are made without bias or discrimination.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	

Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	





# St Mark's School

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Next review: Term 2 2024

## Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **▼ bias or discrimination**. All schools are required by the Public Service Act to be "good employers", that is:

It is illegal to discriminate on the grounds of age, sex, race, colour, ethnic or national origin, disability, employment status, ethical or religious belief, family status, marital status, sexual orientation, political opinion.

See the Education and Training Act 2020 (Schedule 6, Section 47) for exemptions that may apply in certain circumstances.

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

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The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

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### Legislation

- Public Service Act 2020
- Human Rights Act 1993

**Release history: Term 4 2022, Term 4 2020**

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*Last scheduled review*

*Last internal review* Term 3, 2020

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# St Mark's School

## Self-Review and Board Assurances

Under the Education and Training Act 2020, the St Mark's School board is responsible for the governance of the school, including setting and reviewing policies by which the school is governed and managed. The board reviews how well it implements the **key legislative and regulatory requirements** listed below and takes steps to address any gaps in implementation. The principal assures the board through their regular board reporting that the school complies with these requirements, that they are up to date, and that the appropriate actions have been taken.

If a link in the table below is inactive, the school does not have the policy/procedure. Shaded rows are assurances that are repeated more than once a year.

For a printable version, see **2023 Review Schedule and Board Assurances**.

Policy/Procedure	Action
<b>Every term</b>	
<b>Risk Management</b>	<ul style="list-style-type: none"> <li>Assure the board that identified hazards are being monitored/controlled (including risks to student safety and wellbeing) and that measures are being re-evaluated to check their adequacy. This includes sun protection.</li> </ul>
<b>Term 1</b>	
<b>School Planning and Reporting</b>	<ul style="list-style-type: none"> <li>Assure the board that sections of the most recent charter/strategic plan that require yearly updating have been updated so that the charter/strategic plan remains in place for 2023, and that this will be forwarded with the analysis of variance to the Ministry of Education by <b>31 March</b>.</li> <li>Ensure that a single PDF file of the annual report for the auditor (including audited financial statements and required signatures) is submitted to the Ministry through the Ministry's School Data Portal by the board (not auditors or financial service providers) by <b>31 May</b>.</li> <li>Assure the board that the charter/strategic plan and annual report is available for public view (e.g. on the school website or SchoolDocs site).</li> </ul>
<b>Equal Employment Opportunities</b>	<ul style="list-style-type: none"> <li>Assure the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year).</li> </ul>
<b>Healthcare</b>	<ul style="list-style-type: none"> <li>Assure the board that the policies and procedures relating to first aid, recording and notification of accidents, and</li> </ul>



managing/administering/recording medication are up to date and implemented correctly.

Safety and Wellbeing for Students on Work Experience	<ul style="list-style-type: none"> <li>Assure the board that work-based learning and work experience situations for students meet the required welfare and safety conditions.</li> </ul>
Boarding House Policies	<ul style="list-style-type: none"> <li>Assure the board that the boarding house/hostel provides a safe emotional and physical environment that supports the learning of boarders enrolled at the school.</li> </ul>

## Term 2

Digital Technology and Online Safety	<ul style="list-style-type: none"> <li>Assure the board that the Digital Technology and Online Safety policies and procedures are being implemented correctly and the school holds copies of signed digital use agreements for staff and students, as required.</li> </ul>
Computer Security and Cybersecurity	<ul style="list-style-type: none"> <li>Assure the board that computer security and cybersecurity systems are reviewed and up to date.</li> </ul>
Student Attendance	<ul style="list-style-type: none"> <li>Assure the board that student absences are correctly recorded, monitored, and followed up. Report on any annual targets for student attendance.</li> </ul>
Health Education (every 2 years)	<ul style="list-style-type: none"> <li>Assure the board that the school has completed its 2-yearly consultation with the school community about how the health curriculum is implemented. The board must adopt a statement about the delivery of the health curriculum for the next 2 years and share this with the school community.</li> </ul>
Child Protection	<ul style="list-style-type: none"> <li>Assure the board that the Child Protection policy is in use, being implemented correctly, and is publicly available.</li> </ul>
Abuse Recognition and Reporting	<ul style="list-style-type: none"> <li>Assure the board that staff are engaged with the Abuse Recognition and Reporting policy, including indicators of abuse and procedures for reporting abuse.</li> </ul>
Evacuation/Emergency Kits and Supplies	<ul style="list-style-type: none"> <li>Assure the board that staff and students have completed trial evacuations each term, that emergency planning and procedures are up to date and in hard copy, and that emergency kits have been checked and contain all necessary items (with current dates).</li> </ul>
Expenditure	<ul style="list-style-type: none"> <li>Ensure twice a year that a board member has checked the processes and authorisations used to make payments to staff members, particularly the payments made to the principal, anyone related to the principal, and others in the school with payroll responsibilities. See SUE report sign off.</li> </ul>
Monitoring and Auditing School Bus	<ul style="list-style-type: none"> <li>Assure the board twice a year that all elements of the school bus compliance checklist have been attested to, all requirements have been met, and those involved with the school bus are following appropriate policies and procedures.</li> </ul>

## Term 3

School Swimming Pool	<ul style="list-style-type: none"> <li>Assure the board that a full risk management and safety assessment of the pool compound has been completed.</li> </ul>
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<b>Safety Management System</b> <b>Worker Engagement, Participation, and Representation</b>	<ul style="list-style-type: none"> <li>Assure the board that an internal audit of health and safety compliance and practices has been conducted by the school health and safety committee/delegated health and safety person.</li> </ul>
<b>Searches, Surrender, and Retention of Property</b>	<ul style="list-style-type: none"> <li>Assure the board that all procedures relating to search, surrender, and retention have been followed. Confirm that all authorised staff have acknowledged their status in writing, and ensure that a written record has been kept of all instances of search, surrender, or retention of property.</li> </ul>
<b>Minimising Physical Restraint</b>	<ul style="list-style-type: none"> <li>Assure the board that all procedures relating to physical restraint have been followed, and that all requirements to notify, monitor, and report have been met. Confirm that any non-teaching staff have been authorised in writing.</li> <li>Assure the board that staff authorised to apply restraint receive appropriate training and support.</li> </ul>
<b>Stand-down, Suspension, and Exclusion</b>	<ul style="list-style-type: none"> <li>Assure the board that the school complies with the correct procedure and reporting requirements relating to stand-down, suspension, and exclusion/expulsion.</li> </ul>
<b>Term 4</b>	
<b>Safety Checking</b>	<ul style="list-style-type: none"> <li>Assure the board that all children's workers employed or engaged by the school have been safety checked prior to their appointment.</li> </ul>
<b>Principal Professional Growth Cycle</b>	<ul style="list-style-type: none"> <li>Assure the board that the principal is completing their professional growth cycle.</li> </ul>
<b>Provisionally Certificated Teachers</b>	<ul style="list-style-type: none"> <li>Assure the board that provisionally certificated teachers have received an appropriate induction programme.</li> </ul>
<b>Teacher Registration, Certification, and Police Vetting</b>	<ul style="list-style-type: none"> <li>Assure the board that all teachers are certificated and police vetted.</li> </ul>
<b>Police Vetting for Non-Teachers</b>	<ul style="list-style-type: none"> <li>Assure the board that all non-teaching staff have current police vets on file.</li> </ul>
<b>Appointment Procedure</b>	<ul style="list-style-type: none"> <li>Assure the board that the Appointment Procedure policy is being implemented correctly, including appointment committee delegations, and referee/background checks.</li> </ul>
<b>School Donations</b>	<ul style="list-style-type: none"> <li>Assure the board that the school complies with all donation requirements, and has made it clear in a written statement to parents/caregivers whether it has or has not opted into the government donation scheme.</li> </ul>
<b>Length of School Year</b>	<ul style="list-style-type: none"> <li>Assure the board that the school has been open for the statutory number of half-days and hours per day in the current year. Inform the board of the dates and number of half-days for instruction for the next year.</li> </ul>
<b>International Learners</b>	<ul style="list-style-type: none"> <li>Assure the board that the school has completed a self-review of how it is meeting Code of Practice requirements</li> </ul>

and that the self-review attestation will be submitted by the due date – 1 December each year.

#### Evacuation/Emergency Kits and Supplies

- Assure the board that staff and students have completed trial evacuations each term, that emergency planning and procedures are up to date and in hard copy, and that emergency kits have been checked and contain all necessary items (with current dates).

#### Expenditure

- Ensure twice a year that a board member has checked the processes and authorisations used to make payments to staff members, particularly the payments made to the principal, anyone related to the principal, and others in the school with payroll responsibilities. See SUE report sign in the Expenditure topic.

#### Monitoring and Auditing School Bus

- Assure the board twice a year that all elements of the bus compliance checklist have been attested to, all requirements have been met, and those involved with the school bus are following appropriate policies and procedures

#### Related topics

- **Board Responsibility** 

#### Legislation

- Education and Training Act 2020
- Health, Safety and Welfare at Work Act 2015
- Employment Relations Act 2000
- Privacy Act 2020
- Human Rights Act 1993
- Children's Act 2014
- Public Service Act 2020

#### Resources

- Education Review Office: **The School Self Audit and Assurance Statement: A New Approach** 

**Release history: Term 4 2022, Term 1 2021, Term 1 2019**

*Last scheduled review*

*Last internal review*      *Term 1 2021*

*Topic type*                      *Core Generic*





# St Mark's School

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Next review: Term 2 2024

## Make an Appointment

In making an appointment, the committee considers:

- who is the best person for the position according to all criteria
- **EEO principles**
- the candidate's **eligibility for appointment**.

The appointment committee or delegated person completes the **referee and background checks**.

The appointment committee selects a candidate and seeks board approval, if required for the position. No candidate is appointed without being **interviewed**.

If there are doubts or if the applicants are not of suitable standard, the committee may decide not to appoint any of the applicants and to re-advertise the position.

The appointment committee contacts the successful candidate and provides a written letter of appointment which includes specific details such as the starting date, salary, etc., and requests written acceptance of the job offer. The appointment should not be announced until formal acceptance has been received.

For fixed-term appointments, the letter of appointment must state the dates of the fixed-term, the reasons for the position being fixed-term, and the way in which the appointment will end.

The principal reports the selection to the board, organises the written employment agreement, and ensures that the required documentation is completed and filed in the **employee file**.

**Release history: Term 4 2020**

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*Last scheduled review*

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*Last internal review*      *Term 3 2020*

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*Topic type*                      *Core Generic*

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# St Mark's School

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Next review: Term 2 2024

## Application Package

An application package **may** include:

- a detailed job description
- a person specification
- an **application form**
- the school **code of conduct**
- an **EEO Data Collection form** 
- information about employment conditions including tenure, remuneration, and the relevant employment agreement
- information about the school and its community
- information about appointment procedures including how applications are made, and the timeline of the appointment procedure
- information about **vetting requirements** and an agreement to be vetted, as relevant
- information about any available retirement schemes and union options.

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For more information, including templates, see [NZSTA](#)  .

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**Release history: Term 4 2020**

<hr/>	
<i>Last scheduled review</i>	
<i>Last internal review</i>	<i>Term 3 2020</i>
<i>Topic type</i>	<i>Generic - can be tailored</i>
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## EEO Data Collection

This survey is required to complete our EEO Policy Review. Please complete and return to me in complete confidence. Only averages and exceptions will be reported, and no names will be used.

I do not wish to complete this survey. (Please sign) \_\_\_\_\_

Name: \_\_\_\_\_

Date of birth:            /        /

Gender:    Male / Female

**Ethnic origin** (tick one or two boxes from the list below)

- |   |  |
|---|--|
| <input type="checkbox"/> New Zealand European/Pakeha  | <input type="checkbox"/> New Zealand Maori |
| <input type="checkbox"/> Samoan   | <input type="checkbox"/> Cook Island Maori |
| <input type="checkbox"/> Tongan   | <input type="checkbox"/> Chinese           |
| <input type="checkbox"/> Indian   | <input type="checkbox"/> Niuean            |
| <input type="checkbox"/> Tokelauan  | <input type="checkbox"/> Fijian            |
| <input type="checkbox"/> Other European (Australian, British, Scottish, Dutch, etc) please specify: |  |
| <input type="checkbox"/> Other ethnic group (Vietnamese, Kenyan, etc) please specify:               |  |

### Disability

Do you live with the effects of injury, long term illness or disability?    Yes / No

If yes, does your disability/injury/illness affect your:

- |   |  |
|---|--|
| <input type="checkbox"/> Movement                       | <input type="checkbox"/> Vision                  |
| <input type="checkbox"/> Respiration/breathing          | <input type="checkbox"/> Hearing                 |
| <input type="checkbox"/> Speech                         | <input type="checkbox"/> Emotional/mental health |
| <input type="checkbox"/> Concentration                  |  |
| <input type="checkbox"/> Other: (please specify): _____ |  |

Do you need any technical aids or equipment, or adaptations to your work place, to make your work easier or to increase your performance?    Yes / No

If yes, please provide information:

\_\_\_\_\_  
\_\_\_\_\_





# St Mark's School

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Next review: Term 2 2024

## Employer Responsibility Policy

St Mark's School board of proprietors acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the appointment committee (**Appointment Committee, Appointment Committee**)
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

### Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
  - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
  - acknowledgement of staff achievements
  - **salary units** and **classroom release time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

### Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees (**Appointment Committee, Appointment Committee**). The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

### **Student wellbeing and safety**

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- Information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

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### **Legislation**

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

**Release history: Term 3 2022, Term 3 2020, Term 3 2019, Term 3 2017**

#### **IN THIS SECTION**

**Appointment Procedure**

**Employment**

**Safety Checking**

**Classroom Release Time (CRT)**

**Concerns and Complaints**

**Personal Grievance**

**Defamation**

**Media**

**Performance Management**

**Protected Disclosure**

**Provisionally Certificated Teachers (PCTs)**



**Staff Conduct**

**Staff Leave**

**Student Teachers (Teacher Trainees/Teacher Interns/Pre-Service Teachers)**

**Teacher Registration, Certification, and Police Vetting**

**Vetting Requirements**

<i>Last scheduled review</i>	<i>Term 2 2020</i>
<i>Last internal review</i>	<i>Term 2 2020</i>
<i>Topic type</i>	<i>Generic</i>



# St Mark's School

Next review: Term 3 2025

## Staff Wellbeing and Safety

Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our school monitors the health of workers as part of its **primary duty of care**.

At St Mark's School:

- we provide appropriate **induction** and professional guidance
- workplace **harassment** or bullying is not tolerated
- staff may request **leave** as required
- staff may request access to professional development and mentoring, as required, to increase competency and confidence and reduce stress
- staff may apply for **flexible working arrangements** to be considered
- we recognise **stress in the workplace** as a hazard, work to manage it, and encourage staff to speak up if they need support
- we have guidelines for the use of **social media** to protect staff and students
- we understand the increased risk from **working alone**.

To support staff wellbeing and safety, we ensure that:

- staff are made aware of our **emergency, disaster, and crisis management and healthcare** procedures
- if a staff member is a subject of a concern or complaint, they are informed about the **concerns and complaints** process and are offered appropriate support
- if a staff member is involved in a confrontation (physical or verbal), they are offered support appropriate to the situation, which may include an incident debriefing.

Staff are encouraged to report any health or wellbeing concerns to the principal and senior management. Counselling may be available through an Employee Assistance Programme (EAP) or a general practitioner (GP) can help to organise a counselling service.

We encourage staff to support each other. Staff with concerns about the mental health of a colleague can raise this with the principal or an appropriate staff member. If a staff member becomes aware that a colleague is at risk of self-harm or suicide, they should consult with the principal or an appropriate staff member. In the case of the imminent threat of suicide, we ensure the person's immediate safety and ring 111 or our regional **crisis assessment team** [↗](#).

If a staff member has an accident, injury, or illness at work, we follow the procedures in **Managing Injuries and Illness** and **Recording and Reporting Accidents, Injuries, and Illness**. Our health and safety committee or delegated person is responsible for promoting the interests of staff who have suffered illness or injury at work, including support for returning to work.

### Support for returning to work

Support and rehabilitation is an important part of our **safety management system**. St Mark's School understands that staff who have been on leave may require support to return to the workplace. We follow Ministry guidance to offer support to staff. This includes:

- addressing relevant **workplace hazards** (including psychosocial)
- agreeing to an effective **return to work plan**
- working with all **parties** as appropriate.

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### Related topics

- **Worker Engagement, Participation, and Representation** ✓
- **Harassment Complaints Procedure** ✓
- **Performance Management** ✓
- **Inclusive Education** ✓
- **Minimising Physical Restraint** ✓

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### Legislation

- Health and Safety at Work Act 2015

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### Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **Wellbeing for staff** [↗](#)
- WorkSafe | Mahi Haumarua Aotearoa: **Your rights and obligations** [↗](#)
- ACC: **Supporting your injured employee to recover at work** [↗](#)
- Mental Health Foundation: **Workplaces** [↗](#)

**Release history:** Term 4 2022, Term 3 2022, Term 3 2020

#### IN THIS SECTION

**Stress in the Workplace**  
**Staff Working Alone**  
**Staff Social Media**  
**Harassment**

<i>Last scheduled review</i>	Term 3 2022
<i>Last internal review</i>	Term 4 2022
<i>Topic type</i>	Core Generic





# St Mark's School

Next review: Term 3 2023

## Inclusive Education

Under the Education and Training Act 2020, our board is required to ensure every student at St Mark's School can attain their highest possible standard in educational achievement, and that we cater for and are inclusive of students with differing needs. We do this by ensuring our school:

- is a physically and emotionally safe environment for all students and staff (NELP Priority 1)
- implements the relevant student rights under the Education and Training Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993
- takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within education and our school community
- reflects Aotearoa New Zealand's cultural diversity (Education and Training Act, s.133)
- gives effect to te Tiriti o Waitangi
- maintains an Inclusive learning community and culture that allows students to express their diverse identities.

## Learners at the centre

Learners and their family/whānau are at the centre of St Mark's School. We empower our students to be engaged in their learning, and to experience success. This includes students who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or come from diverse ethnic communities (NELP Priority 1).

We collaborate with our school community to understand the aspirations of learners and their family/whānau, and identify and respond to learner strengths, progress, and needs.

Incidents of racism, discrimination, or bullying are addressed through our **harassment, bullying**, and/or **concerns and complaints** policies.

We work with our students and their families/whānau to ensure our school environment and programmes reflect their identities and keep students engaged in school. This includes:

- identifying any practical concerns and support required
- discussing any concerns about student wellbeing and safety
- discussing student privacy, preferred level of information sharing, and obtaining consent before publishing student information
- using the **preferred name** and pronouns of students
- identifying students and groups of students who are not achieving or are at risk of not achieving, and developing strategies to meet their needs.

At St Mark's School we recognise the diverse learning needs of our students, and the need for barrier-free access to education. We work with students and their families/whānau to identify and address any barriers that may stop students from accessing, participating in, or remaining engaged in education. This includes Māori and Pasifika learners, disabled learners, and those with **learning support** needs (NELP Priority 3).



### Cultural and religious diversity

We aim to instill in our students an appreciation of the importance of diversity, cultural knowledge, identity, and the **official languages** of Aotearoa New Zealand. We respect and honour **te Tiriti o Waitangi** and give effect to it in all aspects of school life.

We recognise and value the different cultures represented in our school community, and prioritise inclusivity by:

- supporting teachers to competently teach diverse learners, and make appropriate changes to teaching approaches if necessary
- being sensitive to all religious beliefs and belief systems
- supporting students and families whose first language is not English, including English language support for eligible students
- celebrating festivals and significant holidays from a range of cultures
- running our own cultural events and activities.

We respect the place of Ngā Tangata o Moana-Nui-a-Kiwa/Pasifika peoples and cultures, and acknowledge the diversity of Pasifika learners and their families. At St Mark's School, we support engagement and excellent outcomes for Pacific learners by engaging with the Ministry of Education's Action Plan for Pacific Education, and integrating diverse Pacific cultural values, histories, experiences, customs, and languages into curriculum areas, where appropriate.

We foster Pacific culture by supporting our Pasifika culture group, marking Pacific language weeks, and holding fono evenings. Fono evenings are an opportunity to engage with our school community and local Pacific families and communities to discuss educational needs and opportunities.

### Sexuality and gender diversity

Schools have a responsibility to be inclusive learning environments for LGBTQIA+ students, including **gender diverse** students (NELP Priority 1). Inclusive learning environments aim to keep our school safe and to protect the mental and physical health and wellbeing of students. We take the views, beliefs, and customs of our community into consideration, while ensuring that the health and wellbeing of our students takes priority.

Our school creates an inclusive learning environment for our LGBTQIA+ students by:

- teaching about respectful and inclusive behaviour and languages as part of our ongoing delivery of our vision and values, and the curriculum
- dealing with any issues that may arise around sexuality or gender identity through our **Supporting Student Wellbeing** policy
- addressing harassment, bullying, or discrimination through our **harassment, bullying, and/or concerns and complaints** policies
- upholding the expectations of **The Code | Ngā Tikanga Matatika** by respecting the diversity of student identities, promoting the wellbeing of learners, and protecting them from harm.

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This policy aligns with NELP Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

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### Related topics

- **Te Tiriti o Waitangi** ✓
- **Māori Educational Success** ✓
- **Learning Support** ✓
- **Harassment** ✓

- **Bullying** ✓
- **Health Education** ✓
- **Uniform/Dress Code** ✓

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## Legislation

- Human Rights Act 1993
- Education and Training Act 2020
- New Zealand Bill of Rights Act 1990

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## Resources

- TKI | Te Kete Ipurangi:
  - **Inclusive Education** 
  - **Cultural diversity principle** 
  - **Tapasā – Cultural Competencies Framework for Teachers of Pacific Learners** 
- Ministry of Education | Te Tāhuhu o te Mātauranga:
  - **Success for All – Every School, Every Child**  and **Inclusive practice in secondary schools** 
  - **Ka Hikitia – Ka Hāpaitia** 
  - **Learning Support Action Plan** 
  - **Action Plan for Pacific Education** 
- Office for Disability Issues | Te Tari Mō Ngā Take Hauātanga: **Disability Action Plan 2019-2023** 
- NZ Human Rights Commission | Te Kāhui Tika Tangata: **Sexual Orientation, Gender Identity, and Sex Characteristics** 

**Release history: Term 4 2022, Term 2 2021, Term 4 2020, Term 1 2020**

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*Last scheduled review*

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*Last internal review*      *Term 4 2022*

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*Topic type*                      *Generic*

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# St Mark's School

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## Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. St Mark's School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the St Mark's School board is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


St Mark's School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

### Partnership

St Mark's School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

### Protection

St Mark's School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

### Participation

St Mark's School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider

Māori community actively informs the way we design and deliver education to ensure ākongā Māori experience educational success as Māori (NELP Priority 2).

This policy aligns with NELP Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

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### Related topics

- Māori Educational Success ✓
- School Planning and Reporting ✓
- Equal Employment Opportunities ✓
- Learning Support ✓
- Inclusive Education ✓

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### Legislation

- Education and Training Act 2020

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### Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** [↗](#)
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** [↗](#)
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** [↗](#)

**Release history:** Term 4 2022, Term 4 2020, Term 2 2017

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<b>Last scheduled review</b>	
<b>Last internal review</b>	Term 4 2022
<b>Topic type</b>	Core Generic

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**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF SAINT MARKS SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Saint Marks School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 3 to 17, 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 30<sup>th</sup> 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 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 arises from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Analysis of Variance, Kiwisport Report and the Statement of Compliance with Employment Policies, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

As well as the audit of the School we are responsible for the audit of the associated entity, St Mark's Board of Proprietors, the proprietor of the School. This audit is compatible with independence requirements. Other than this audit and the audit of the Proprietor we have no relationship with or interests in the School.



Michael Rondel,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand