



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KORAUNUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, 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 2023 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 23 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, KiwiSport Report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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

A handwritten signature in black ink, appearing to read "Hamish Anton", written in a cursive style.

**Hamish Anton**  
Partner  
for Deloitte Limited  
On behalf of the Auditor-General  
Wellington, New Zealand



Poipoa te kākano kia puawai – *Nurture the seed and it will thrive*

23/05/2024

Hamish Anton  
Deloitte Limited  
Chartered Accountants  
PO Box 1990  
WELLINGTON 6011

**REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023**

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Koraunui School ('the School') for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the financial position as at 31 December 2023; and
  - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

**General representations**

To the best of our knowledge and belief:

- the resources and activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

**Representations for the financial statements**

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:

- present fairly, in all material respects:
  - the financial position as at 31 December 2023; and
  - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

#### **Representations about the provision of information**

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

#### **Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

***Publication of the financial statements and related audit report on a website***

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

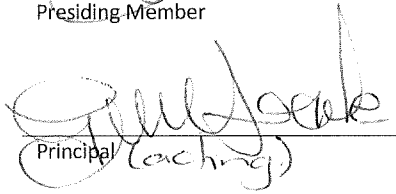
The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



Spencer Hieess

Presiding Member



Gillian McPeake

Principal  
(teaching)

# KORAUNUI SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 2100

**Principal:** David Lamont

**School Address:** 17 Kairimu Street, Stokes Valley

**School Postal Address:** 17 Kairimu Street, Stokes Valley, Lower Hutt, 5019

**School Phone:** 04 939 9707

**School Email:** office@koraunui.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# KORAUNUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Koraunui School

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Spencer Hies

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

23/05/24

Date:

Gillian McPeake

Full Name of Principal (acting)

[Signature]

Signature of Principal

23/05/24

Date:

## Koraunui School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,971,394	2,533,460	2,733,854
Locally Raised Funds	3	182,162	166,500	224,855
Interest		17,491	2,500	2,332
Gain on Sale of Property, Plant and Equipment		-	-	519
Other Revenue		-	25,000	39,402
<b>Total Revenue</b>		<b>3,171,047</b>	<b>2,727,460</b>	<b>3,000,962</b>
<b>Expense</b>				
Locally Raised Funds	3	101,576	101,300	112,268
Learning Resources	4	2,090,214	1,980,009	1,903,313
Administration	5	389,664	171,132	391,244
Interest		2,406	195	962
Property	6	528,070	448,491	447,074
Loss on Disposal of Property, Plant and Equipment		8,614	-	-
<b>Total Expense</b>		<b>3,120,544</b>	<b>2,701,127</b>	<b>2,854,861</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>50,503</b>	<b>26,333</b>	<b>146,101</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>50,503</b>	<b>26,333</b>	<b>146,101</b>

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

**Koraunui School**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		150,638	38,370	4,537
Total comprehensive revenue and expense for the year		50,503	26,333	146,101
Equity at 31 December		201,141	64,703	150,638
Accumulated comprehensive revenue and expense		201,141	64,703	150,638
Equity at 31 December		201,141	64,703	150,638

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.

## Koraunui School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	109,067	55,977	139,924
Accounts Receivable	8	111,341	123,752	102,184
GST Receivable		48,636	-	942
Prepayments		11,920	5,615	9,331
Inventories	9	2,446	1,512	1,869
Funds Receivable for Capital Works Projects	16	64,991	-	45,940
		<u>348,401</u>	<u>186,856</u>	<u>300,190</u>
<b>Current Liabilities</b>				
GST Payable		-	13,686	-
Accounts Payable	11	168,605	148,465	158,564
Borrowings	12	7,241	-	-
Revenue Received in Advance	13	15,043	16,463	2,564
Provision for Cyclical Maintenance	14	17,364	17,190	36,933
Finance Lease Liability	15	9,121	8,847	4,648
Funds held for Capital Works Projects	16	-	-	6,996
		<u>217,374</u>	<u>204,651</u>	<u>209,705</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>131,027</b>	<b>(17,795)</b>	<b>90,485</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	170,793	116,818	99,230
		<u>170,793</u>	<u>116,818</u>	<u>99,230</u>
<b>Non-current Liabilities</b>				
Borrowings	12	27,154	-	-
Provision for Cyclical Maintenance	14	59,224	31,311	35,678
Finance Lease Liability	15	14,301	3,009	3,399
		<u>100,679</u>	<u>34,320</u>	<u>39,077</u>
<b>Net Assets</b>		<u><u>201,141</u></u>	<u><u>64,703</u></u>	<u><u>150,638</u></u>
<b>Equity</b>		<u><u>201,141</u></u>	<u><u>64,703</u></u>	<u><u>150,638</u></u>

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

**Koraunui School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		995,297	896,745	917,867
Locally Raised Funds		185,505	191,500	253,786
Goods and Services Tax (net)		(47,694)	-	(14,628)
Payments to Employees		(872,599)	(686,500)	(810,792)
Payments to Suppliers		(207,154)	(480,665)	(191,732)
Interest Paid		(2,406)	(195)	(962)
Interest Received		18,135	2,500	1,688
<b>Net cash from/(to) Operating Activities</b>		<b>69,084</b>	<b>(76,615)</b>	<b>155,227</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(91,514)	(52,500)	(17,940)
<b>Net cash from/(to) Investing Activities</b>		<b>(91,514)</b>	<b>(52,500)</b>	<b>(17,940)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(7,449)	(3,358)	(7,018)
Loans Received		36,205	-	-
Repayment of Loans		1,810	-	-
Funds Administered on Behalf of Other Parties		(38,993)	-	(178,795)
<b>Net cash from/(to) Financing Activities</b>		<b>(8,427)</b>	<b>(3,358)</b>	<b>(185,813)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(30,857)</b>	<b>(132,473)</b>	<b>(48,526)</b>
Cash and cash equivalents at the beginning of the year	7	139,924	188,450	188,450
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>109,067</b>	<b>55,977</b>	<b>139,924</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 and other notional items have been excluded.

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

# Koraunui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

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

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

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

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

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

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

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

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

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

### **Interest Revenue**

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

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

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

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

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

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

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

### **Finance Leases**

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



**Depreciation**

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

The estimated useful lives of the assets are:

Furniture and Equipment	5-10 years
Leased assets held under a Finance Lease	Term of Lease

**k) Intangible Assets**

*Software costs*

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

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

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

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

*Non cash generating assets*

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

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

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

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

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

**m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**t) Financial Instruments**

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

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

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

**u) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,176,057	887,983	1,114,406
Teachers' Salaries Grants	1,444,729	1,346,016	1,315,891
Use of Land and Buildings Grants	350,599	289,461	303,557
Other Government Grants	9	10,000	-
	<u>2,971,394</u>	<u>2,533,460</u>	<u>2,733,854</u>

The school has opted in to the donations scheme for this year. Total amount received was \$29,745.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	14,501	-	35,325
Fees for Extra Curricular Activities	44,714	29,000	58,534
Trading	975	500	2,233
Fundraising & Community Grants	7,033	15,000	10,780
Kcc Before/after/holiday	114,939	122,000	117,983
	<u>182,162</u>	<u>166,500</u>	<u>224,855</u>
<b>Expense</b>			
Extra Curricular Activities Costs	9,064	-	7,514
Trading	(378)	800	3,383
Fundraising & Community Grant Costs	-	-	84
Kcc Before/after/holiday	92,890	100,500	101,287
	<u>101,576</u>	<u>101,300</u>	<u>112,268</u>
<i>Surplus for the year Locally raised funds</i>	<u>80,586</u>	<u>65,200</u>	<u>112,587</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	31,174	50,950	38,207
Library Resources	1,811	2,200	1,959
Employee Benefits - Salaries	1,922,958	1,828,516	1,770,447
Staff Development	9,658	17,800	13,262
Depreciation	37,155	24,843	32,724
Information And Communication Technology	86,761	55,700	46,714
Prime Minister's Award	697	-	-
	<u>2,090,214</u>	<u>1,980,009</u>	<u>1,903,313</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,132	7,132	6,925
Board Fees	2,910	3,000	2,250
Board Expenses	1,653	3,000	3,868
Communication	1,071	1,600	1,574
Consumables	2,823	3,900	3,676
Other	10,085	12,800	10,233
Employee Benefits - Salaries	140,153	121,000	148,796
Insurance	7,052	6,700	2,295
Service Providers, Contractors and Consultancy	12,180	12,000	12,120
Healthy School Lunch Programme	204,605	-	199,507
	<u>389,664</u>	<u>171,132</u>	<u>391,244</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	11,008	9,500	10,555
Consultancy and Contract Services	3,523	3,000	3,283
Cyclical Maintenance Provision	3,977	11,530	2,401
Grounds	5,749	5,000	3,244
Heat, Light and Water	26,590	21,000	24,310
Rates	1,290	3,000	2,029
Repairs and Maintenance	31,491	21,000	12,052
Use of Land and Buildings	350,599	289,461	303,557
Security	1,541	2,000	1,473
Employee Benefits - Salaries	92,302	83,000	84,170
	<u>528,070</u>	<u>448,491</u>	<u>447,074</u>

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

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	109,067	55,977	139,924
Cash and cash equivalents for Statement of Cash Flows	<u>109,067</u>	<u>55,977</u>	<u>139,924</u>

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

**8. Accounts Receivable**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	52	13,598	214
Interest Receivable	-	-	644
Teacher Salaries Grant Receivable	111,289	110,154	101,326
	<u>111,341</u>	<u>123,752</u>	<u>102,184</u>
Receivables from Exchange Transactions	52	13,598	858
Receivables from Non-Exchange Transactions	111,289	110,154	101,326
	<u>111,341</u>	<u>123,752</u>	<u>102,184</u>

**9. Inventories**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	2,446	1,512	1,869
	<u>2,446</u>	<u>1,512</u>	<u>1,869</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	23,329	10,652	-	-	(3,071)	30,910
Furniture and Equipment	17,197	52,079	-	-	(6,339)	62,937
Information and Communication Technology	44,094	26,883	(8,614)	-	(15,802)	46,561
Leased Assets	10,166	25,066	-	-	(10,762)	24,469
Library Resources	4,444	2,653	-	-	(1,181)	5,916
<b>Balance at 31 December 2023</b>	<b>99,230</b>	<b>117,333</b>	<b>(8,614)</b>	<b>-</b>	<b>(37,155)</b>	<b>170,793</b>

The net carrying value of equipment held under a finance lease is \$24,469 (2022: \$10,166)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	98,191	(67,281)	30,910	87,539	(64,210)	23,329
Furniture and Equipment	266,736	(203,799)	62,937	225,537	(208,340)	17,197
Information and Communication Technology	172,678	(126,117)	46,561	174,185	(130,091)	44,094
Leased Assets	35,948	(11,479)	24,469	26,236	(16,070)	10,166
Library Resources	37,938	(32,022)	5,916	35,286	(30,842)	4,444
<b>Balance at 31 December</b>	<b>611,491</b>	<b>(440,698)</b>	<b>170,793</b>	<b>548,783</b>	<b>(449,553)</b>	<b>99,230</b>

**11. Accounts Payable**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	11,925	12,836	24,825
Accruals	7,132	4,034	6,925
Employee Entitlements - Salaries	111,289	110,154	101,326
Employee Entitlements - Leave Accrual	38,259	21,441	25,488
	168,605	148,465	158,564

Payables for Exchange Transactions	168,605	148,465	158,564
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	168,605	148,465	158,564
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The carrying value of payables approximates their fair value.

**12. Borrowings**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	7,241	-	-
Loans due after one year	27,154	-	-
	34,395	-	-

**13. Revenue Received in Advance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue Rec In Adv	2,000	16,463	-
Grants in Advance - MOE	9,298	-	-
Funds Held In Advance	3,745	-	2,564
	15,043	16,463	2,564

**14. Provision for Cyclical Maintenance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	72,611	36,971	70,210
Increase to the Provision During the Year	13,246	11,530	16,617
Other Adjustments	(9,269)	-	(14,216)
Provision at the End of the Year	76,588	48,501	72,611
Cyclical Maintenance - Current	17,364	17,190	36,933
Cyclical Maintenance - Non current	59,224	31,311	35,678
	76,588	48,501	72,611

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



**15. Finance Lease Liability**

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	11,124	8,847	5,129
Later than One Year and no Later than Five Years	15,649	3,009	3,658
Future Finance Charges	(3,351)	-	(740)
	<u>23,422</u>	<u>11,856</u>	<u>8,047</u>
<b>Represented by</b>			
Finance lease liability - Current	9,121	8,847	4,648
Finance lease liability - Non current	14,301	3,009	3,399
	<u>23,422</u>	<u>11,856</u>	<u>8,047</u>

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flood Damage -March 2019			(1)	-	1	-	-
Pool Changing Room		225610	(7,224)	-	7,224	-	-
Playground Project		225611	(10,652)	-	10,652	-	-
2: AMS Combined QLS -Classroom Upgrade		231274	6,996	500,000	(561,109)	-	(54,113)
Storm Water Project		202787	(1,500)	48,880	(47,380)	-	-
Flood Damage 2022		236662	(26,563)	26,563	-	-	-
LSM Fencing & Gates		240768	-	91,103	(98,400)	-	(7,297)
Block 2 Classroom security upgrade		245072	-	28,000	(31,581)	-	(3,581)
<b>Totals</b>			<b>(38,944)</b>	<b>694,546</b>	<b>(720,593)</b>	<b>-</b>	<b>(64,991)</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(64,991)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flood Damage -March 2019			(976)	1,950	(975)	-	(1)
Flood Damage -Dec 2019		218322	-	(975)	975	-	-
Asbestos Removal & Demolition		222481	(9,615)	10,515	(900)	-	-
Roof Replacement		222468	(871)	3,272	(2,401)	-	-
Drain Investigation			(3,300)	-	3,300	-	-
Pool Changing Room		225610	(34,678)	64,242	(36,788)	-	(7,224)
LSC -Office		220205	71,250	12,620	(83,870)	-	-
Playground Project		225611	35,738	13,580	(59,970)	-	(10,652)
2: AMS Combined QLS -Classroom Upgrade		231274	44,896	-	(37,900)	-	6,996
SIP 7: Replace Ancillary Building		225610	56,355	(56,355)	-	-	-
Storm Water Project		202787	-	-	(1,500)	-	(1,500)
School Fence Project		236114	-	4,524	(4,524)	-	-
Flood Damage 2022		236662	-	-	(26,563)	-	(26,563)
<b>Totals</b>			<b>158,799</b>	<b>53,373</b>	<b>(251,116)</b>	<b>-</b>	<b>(38,944)</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	6,996
Funds Receivable from the Ministry of Education	(45,940)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### *Key management personnel compensation*

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,910	2,250
<i>Leadership Team</i>		
Remuneration	577,511	521,318
Full-time equivalent members	5.15	5.04
<b>Total key management personnel remuneration</b>	<b>580,421</b>	<b>523,568</b>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (n/a members) and Property (n/a members) committees that met n/a and n/a times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### *Other Employees*

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

	2023 FTE Number	2022 FTE Number
Remuneration \$000		
100 - 110	4.00	2.00
110 - 120	1.00	-
120 - 130	1.00	-
	<b>6.00</b>	<b>2.00</b>

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$-132,036 (2022:\$662,999) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
2: AMS Combined QLS -Classroom Upgrade	449,628	599,009	-149,381
LSM Fencing & Gates	102,884	98,400	4,484
Block 2 Classroom security upgrade	44,442	31,581	12,861
<b>Total</b>	<b>596,954</b>	<b>728,990</b>	<b>-132,036</b>

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

## 22. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	109,067	55,977	139,924
Receivables	111,341	123,752	102,184
Investments - Term Deposits	-	-	-
<b>Total financial assets measured at amortised cost</b>	<b>220,408</b>	<b>179,729</b>	<b>242,108</b>

### Financial liabilities measured at amortised cost

Payables	168,605	148,465	158,564
Borrowings - Loans	34,395	-	-
Finance Leases	23,422	11,856	8,047
<b>Total financial liabilities measured at amortised cost</b>	<b>226,422</b>	<b>160,321</b>	<b>166,611</b>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## Koraunui School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Spencer Heiss	Presiding Member	Elected	Sep 2025
Dave Lamont	Principal	ex Officio	
Amber Pacheo	Parent Representative	Elected	Sep 2025
Chris Blazkow	Parent Representative	Elected	Sep 2025
Kris Dando	Parent Representative	Elected	Sep 2025
Renee Madsen	Parent Representative	Elected	Sep 2025
Craig Gilmour	Staff Representative	Elected	Sep 2025

## Koraunui School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$2,769 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Koraunui School Board:

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

**Deloitte.**

**Koraunui School**  
Report to the Board of Trustees  
for the year ended 31 December 2023

*Aspire with assurance*





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23 May 2024

The Board of Trustees  
Koraunui School  
17 Kairimu Street, Stokes Valley  
Lower Hutt 5019

Dear Trustees

**Report to the Board of Trustees for the year ended 31 December 2023**

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the Koraunui School's ("the School") financial statements for the year ended 31 December 2023 which we consider appropriate for the attention of the Board of Trustees ("the Board"). These matters have been discussed with management and their comments have been included, where appropriate.

We look forward to the opportunity to discuss these at a Board meeting should you wish to discuss this report. In the interim should you require clarification on any matter in this report please do not hesitate to contact us.

This report is intended for the Board only and should not be distributed further.

We would like to take this opportunity to extend our appreciation to management and Education Services for their assistance and cooperation during the course of our audit.

If you would like to discuss any matters raised in this report, please do not hesitate to contact us.

Yours faithfully  
**DELOITTE LIMITED**

Hamish Anton  
**Appointed Auditor**  
On behalf of the Auditor-General



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## 1. Purpose of report and responsibility statement

This report has been prepared for the Board and is part of our ongoing discussions as auditor in accordance with our engagement letter and as required by the Office of the Auditor General requirements, which include New Zealand auditing standards.

This report is intended for the Board and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We are responsible for conducting an audit of the School for the year ended 31 December 2023 in accordance with New Zealand auditing standards issued by the New Zealand Auditing and Assurance Standards Board. Our audit is performed pursuant to the requirements of the Education and Training Act 2020 with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities.

Our audit is not designed to provide assurance as to the overall effectiveness of the School's controls, but we will provide you with any recommendations on controls that we might have identified during the course of our audit work.

## 2. Status of the audit and outstanding matters

Our audit of the financial statements is substantially complete, subject to the completion of the following matters:

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### Items outstanding

- Appropriate procedures relating to subsequent events up to the date of our audit opinion;
  - Receipt of the signed management representation letter;
  - Adoption of the financial statements and signing of the directors' report by the directors;
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We understand that these may be approved by the Board under delegation to specified Trustees.

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## 2.1 Provision for Cyclical Maintenance

The provision for cyclical maintenance balance requires a significant level of management judgement, and the balance is often material to the financial statements. These judgements are made through the 10-year property plan (10YPP). To audit the provision for cyclical maintenance, the Board should:

- Ensure that your 10YPP has been professionally reviewed in the past three years, or more recently if there has been changes in the properties since the last review; and
- Ensure that the 10YPP aligns with your provision for cyclical maintenance calculation.

We have examined the School's 10YPP and calculation of the cyclical maintenance provision and confirmed that:

- the 10YPP has been subject to necessary levels of professional review;
- the calculation of the cyclical maintenance provision is reasonable and accurate; and
- disclosures included in the financial statements are materially in line with the underlying calculation and with financial reporting requirements.

You are reminded that it is important to ensure sufficient funds can be set aside each year to manage the impact these costs will have on the School's cashflow during the period where works are undertaken.

No specific concerns or findings were noted.

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## 2.2 Office of the Auditor-General ("OAG") audit brief matters

As you are aware our audit is completed under contract from the OAG and annually, we are asked to specifically consider certain potential matters of interest. Schools are required to publish its Annual Report online. We have been asked to remind you of this requirement. These areas of focus remain similar to previous years including:

- classification of associated entities such as fundraising trusts;
- overseas travel;
- sensitive expenditure;
- financial difficulty risk factors; and
- legislative compliance.

Our audit procedures considered these matters as relevant and in accordance with OAG expectations.

No specific concerns or findings were noted.

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## 2.3 Statement of compliance with employment policy

Section 597 of the Education and Training Act 2020 requires the Board to have an employment policy that complies with the principle of being a good employer. The Board must make the policy available to employees, ensure its compliance with the policy, and report on the extent of that compliance in its annual report. The annual report is the information that is attached to the financial statements.

Our audit procedures considered these matters as relevant and in accordance with OAG expectations.

No specific concerns or findings were noted.

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## 3. Assessment of internal controls

Our audit approach requires us to obtain an understanding of the School's internal controls, sufficient to identify and assess the risks of material misstatement of the financial statements.

We remind you that our audit is not designed to express an opinion on the effectiveness of the controls operating within the School, although we have reported to management any recommendations on controls that we identified during the course of our audit work. Any of our recommendations for improvement should be assessed by you for their full commercial implications before they are implemented.

We have not identified any significant deficiencies in internal controls which would impact upon our ability to provide our opinion.

### 3.1 Segregation of duties

As is the case for most Schools, the number of people involved in the administration and accounting functions is very limited, meaning that there is an increased inherent risk that errors and omissions may occur and go undetected.

The number of people involved in the School's administration and accounting functions also imposes limitations on the controls and processes Schools have in place to monitor and approve changes made to information technology ("IT") systems responsible for processing transactions. These systems include but are not limited to the Edpay system, creditor processes and bank payment systems. The absence of controls to monitor and approve changes within these systems increases the risk of assets being misappropriated.

It is important that you are aware of these risks as it is your responsibility to ensure the School's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis to reduce the likelihood of error or omission to a level that the Board is comfortable with.

This oversight should include consideration of payment approval and bank authorisation monitoring. As a simple example, we encourage all Boards to specifically review the electronic banking system authorities and levels as part of their consideration of the delegated authority considerations. Our experience is that the frauds being perpetrated are often arising from changes to bank account details after invoice approval. The historical lack of oversight in this area should be specifically considered by the Board as part of its regular financial monitoring.

### 3.2 Update on matters raised in the prior year

We have made enquiries and observations about the remedial action taken on last year's management letter observations and report as follows:

Issue raised in the prior year	Current year update
Payroll Controls	This point remains open – refer to 4.1 below.

## 4. Accounting matters arising

### 4.1 Payroll controls

We consider the main risk to the accuracy of payroll payments is transactions being incorrectly processed, because of either fraud or error. The EdPay system relies on Schools checking the accuracy of the payroll transactions processed by the Koraunui School, as this information is not checked centrally.

To ensure the accuracy of payroll payments, our expectation has been that Schools had the following key controls:

- effective access controls to EdPay, limiting access to “authorised users”;
- changes to masterfile data – such as bank account changes, new starters, or payments to non-salaried staff (such as relievers) - have appropriate supporting documentation and are appropriately authorised;
- checking of the fortnightly draft payroll (SUE) report and Novopay Online transactions report for accuracy; and
- review of the final fortnightly payroll (SUE) report by someone independent of staff who has access to EdPay.

Since 2021, sufficient reporting was not available in EdPay for Schools to provide evidence that all transactions had been appropriately reviewed.

We do not consider that the review of the SUE report on its own is a strong enough control for Schools to rely on to detect fraud or error, because it does not include details of changes to pay, or masterfile changes. The lack of a complete masterfile change report could also potentially provide an opportunity for a fraud to go undetected.

At the beginning of the 2024 financial year, we have been made aware that masterfile changes (those made to personal details, except for address changes) are now included in the activity history report available in EdPay. We understand that guidance on how to use this report to review masterfile changes has yet to be communicated to Schools and this may mean that Schools have not begun checking using this report.

#### Masterfile changes report in EdPay

#### No report in EdPay to check and approve masterfile changes during the 2023 financial year

The online activity history for masterfile changes, such as bank account and other changes to personal details within EdPay is now available for use. The 2022 payroll guidance provided interim procedures to assist Schools while this report was completed. However, as this could not provide a list of all changes made, this remained an area susceptible to fraud for the 2023 audit.

#### Recommendation

We recommend that the Board ask management for assurance that appropriate controls are in place at the Koraunui School over payroll transactions, consistent with the updated guidance. This should include the adoption and use of the updated transaction history reports to ensure any changes to pay or personal details are valid for the 2024 financial year.

### 4.2 Sensitive expenditure – Wellbeing support payment

In 2023 and 2024, Principals can access funding of up to \$6,000 each year for professional coaching and support for their leadership role. This funding is similar to the \$12,500 wellbeing support payment paid to newly appointed Principals in 2022. This wellbeing support payment was paid to all Principals who have signed the new collective agreements during the 2023 financial year for professional coaching and well-being support.

## Guidance on the wellbeing support payment is available

Guidance on the payment was circulated when the payment was made during the 2023 financial year and is available on the Ministry of Education's website. This outlines the intended purpose of the payment and expected actions required by the Board and Principal of each School. The Ministry recommends:

- The funding is intended to be for the purposes of professional coaching and support for Principals
- Each School's use of the funding should be in accordance with its policies relating to professional development and sensitive expenditure
- Where possible, Schools engage providers that are appropriately qualified and accredited; and
- Use of the fund focuses on supporting Principal's development in their capacity as the chief executive of the Koraunui School in terms of management and control
- The funding is a minimum entitlement and does not prevent Principals and their Boards agreeing to additional coaching and support in excess of \$6,000
- Principals will be required to make an annual declaration to their Boards regarding their uptake and use of the funding
- As with all spending, Principals and their Boards should have regard to Government Procurement Rules, follow best practice, seek to achieve public value for money, and avoid any conflicts of interest when choosing how to use their funding.

## Recommendation

We recommend the Board work with the Principal to ensure the uptake of the \$6,000 for the 2024 financial year follows the guidelines set out by the Ministry of Education. At a minimum, this would include:

- Appropriate one up approval of all expenditure
- Ensuring spending is in line with the School's sensitive expenditure policy; and
- Obtaining an annual declaration from the Principal on how the funds have been utilised.

### 4.3 No one-up approval of expenses

#### Observation

We observed examples where the principal approved expenses that was incurred by themselves, and credit card expenditure that was not approved.

#### Implication

There is a risk that expenses incurred that do not relate to a business purpose are not identified.

#### Recommendation

We recommend that expenses are approved on a one-up basis.

#### Managements Response

This is the first year of the school having credit cards and thought that as the BOT had signed off on both Maree and Dave receiving credit cards that no more approval was required. They have agreed to change it so that all of Maree's Credit card expenses are signed off by Dave and all of Dave's credit card expenses are signed off by the BOT Chair.

## 5. Summary of financial statement matters arising

In performing our audit for the year ended 31 December 2023 we have not identified any uncorrected misstatements or omitted disclosures that management believe could, either individually or in aggregate, have a material effect on the financial statements for the year ended 31 December 2023.

## 6. Other professional communications

The following matters relevant to our audit for the year ended 31 December 2023 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Accounting policies and financial reporting	There were no changes in accounting policies during the year ended 31 December 2023.  We have not become aware of any significant qualitative aspects of the School's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, need to be communicated to the Board.
Other information	We have read the other information (the financial and non-financial information other than the financial statements) contained within the annual report to consider whether there are material inconsistencies with the financial statements.





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# **BOARD OF TRUSTEES 2023**

## **Annual Report**

This is an optional template to provide guidance to schools on each of the key components of an Annual Report. Schools are not required to use this template; you may present this information in another way.

For your first Annual Report under the new regulations, reporting on the 2023-year (due 31 May 2024), this will be based on what was in your last charter which was created prior to the new Education (School Planning and Reporting) Regulations 2023. Your local Te Mahau office can support you to meet the new requirements as much as possible for this first Annual Report however we understand that this is a time of change and therefore will be a process of continuous improvement over time.

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## Presiding member/principal's report (optional)

This could be a statement from your board's presiding member or principal informing the school or kura community about the achievements and successes of the previous year. The report also provides an opportunity to tell staff, parents and students about the risks, challenges and opportunities coming up in the year ahead.

## List of all school board members (optional)

You may like to list the names of each school board member who have served on the school board during the year, and the date on which each member will finish their term.

Board member names	Date that the board member's term finishes
<b>Dave Lamont (Principal)</b>	
	2025 election
<b>Spencer Hiess (Chair)</b>	
<b>Craig Gilmour</b>	2025 election
<b>Amber Pacheco</b>	2025 election
<b>Chris Blazkow</b>	2025 election
<b>Renee Madsen</b>	2025 election
<b>Kris Dando</b>	2025 election

## Statement of variance: progress against targets (required)

Our Goals	Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the sources of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes. Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.
<p><b>Property</b></p> <ul style="list-style-type: none"> <li>Work with the Ministry of Education and our Project Manager to complete 5YA and other projects that are currently open or arise during the year. Projects planned for 2023 include               <ol style="list-style-type: none"> <li>drainage upgrade</li> <li>the Kowhai Block AMS upgrade</li> <li>fencing modification project</li> <li>completion of the flood repairs</li> </ol> </li> <li>work with IR Group to investigate if surplus 5YA funds form the drainage project can be used for window replacement and tar seal replacement</li> </ul>	<p>1. Drainage project was completed in the April break. This was completed as per the planned work without any problems and came in significantly under the allocated funding available. The asphalt repair work was put on hold so remaining funding could be diverted to the AMS classroom upgrade project.</p> <p>2. Seven tenders were received. The preferred tender was accepted by IR Group and negotiations took place about what could be achieved within the allocated amount. Priorities were identified as below.</p> <ul style="list-style-type: none"> <li>Sliding doors between Classrooms 1&amp;2 and 4&amp;5</li> <li>New double-glazed windows, and doors out to the deck</li> <li>Wet areas 1, 2, 3, 4, 5 including vinyl (minus the cubby hole units)</li> <li>Heat pumps</li> <li>Remediation of water damaged ceiling</li> <li>Roof sheet &amp; translucent sheet replacement on Block 2</li> <li>Carpet in all classrooms</li> </ul> <p>IR Group worked with the MoE to make amendments to the 5YA funding available to include surplus funding from the drainage project, unallocated project funding and by including the roofing repair project. The project was completed by December 2024.</p> <p>3. The fencing modification project planning took place in January 2023. This was confirmed along with funding by March. Work began in July and was completed in Term 2 2024. As this funding came from outside our 5YA funding, we were not able to access this for our AMS project.</p> <p>4. Repairs from the flood that happened in 2022 continued into 2023. These were completed in the April break with the remaining carpet installed in the entrance ways. All invoices paid by the school were reimbursed in full by the MoE at the completion of the project. The PE shed flood remediation work is still a work in progress. We are waiting on information and funding to address the water tightness issues in this space.</p>	<p>Documentation prepared by IR Group and Financial reports prepared by Education Services for drainage project, AMS classroom project, and fencing modification project. These were project managed by IR Group.</p> <p>Flood damage repairs in classrooms were completed and documentation prepared and managed by IR Group. The PE Shed leak remained unresolved and still will need a long term solution.</p>	<p>All projects completed within the allocated budget.</p> <p>The leak in the PE shed proved to be a more significant problem than initially thought. No solution was provided from MoE or IR Group.</p>	<p>No further work required. Monitor workmanship for any faults. Contact contractors through IR Group if follow up work is required.</p> <p>Follow up with the MoE and IR Group about a solution for the PE Shed leak.</p>	

<ul style="list-style-type: none"> <li>Develop a plan for work to be funded by the school over the coming years that will enhance the learning opportunities we provide to our students.             <ol style="list-style-type: none"> <li>This year upgrade the old senior playground with new components and bark.</li> <li>Repair guttering on KCC building and hall (if funds allow)</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>The bark under the old senior playground next to the pool was topped up to the correct level in Term 1. Drainage holes were drilled through the wooden surround to help with drainage. Upgrading drainage is something we will need to address in the future as this area gets very wet. We still need to look into whether replacing old components on the playground is a feasible option.</li> <li>KCC guttering needs a full inspection as some of it is well past the end of life. This will need to be Board funded as it is classed as maintenance work.</li> </ul>	<ul style="list-style-type: none"> <li>Bark top up was completed and drainage holes drilled. A longer term solution will be required for drainage in this area.</li> </ul>	<ul style="list-style-type: none"> <li>Monitor bark levels in playground areas and plan for top up as needed. Identify and plan for a longer term drainage solution.</li> <li>Plan to budget for guttering replacement.</li> </ul>
<ul style="list-style-type: none"> <li>Ensure significant hazards and health and safety issues are identified, recorded, and dealt with in a timely way.</li> </ul>	<ul style="list-style-type: none"> <li>Hazards identified by staff, school community members and Board members. The caretaker completed jobs or called in contractors, depending on the scale of the work required. Other projects that were completed during the year that were not included in the annual plan are listed below. Through regular property inspections, we are working to front foot any risks around the school. Jobs to be completed are recorded in a book for the caretaker. These are addressed in order of importance.</li> </ul>	<ul style="list-style-type: none"> <li>All work and hazards identified by staff are recorded in the red book in the staffroom. These are identified and prioritised in order of risk. Jobs are signed off once completed.</li> </ul>	<ul style="list-style-type: none"> <li>Continue with this system ensuring the book jobs are recorded in the book as they are identified and the book is checked each day by the caretaker and principal.</li> </ul>
<p><b>Our Goals</b></p> <p>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</p>	<p><b>What did we achieve?</b> What were the outcomes of our actions? What impact did our actions have?</p>	<p><b>Evidence</b> This is the sources of information the board used to determine those outcomes</p>	<p><b>Reasons for any differences (variances) between the target and the outcomes</b> Think about them where you have exceeded your targets or not yet met them</p>
<p><b>Governance</b></p> <ul style="list-style-type: none"> <li>Develop an updated strategic plan for the next 2 years that reflects the updated MoE requirements and input from consultation with our school community and staff.</li> </ul>	<ul style="list-style-type: none"> <li>Board consultation began in Term 2 through a Facebook video posting and in the school newsletter outlining the process, what we are hoping to achieve and how our school community can contribute to the process. A follow up email we sent out early Term 3 to encourage our community to contribute.</li> <li>Input from the community was collated and goals were drafted from the responses. These were refined and put out for further input from the community and staff.</li> <li>Goals were finalised and approved by the board in Term 4 2024.</li> </ul>	<ul style="list-style-type: none"> <li>Information gathered from consultation.</li> <li>Board documents.</li> <li>School Facebook page</li> <li>Draft and final documentation for strategic goals.</li> </ul>	<p><b>Planning for next year – where to next?</b> What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan</p> <ul style="list-style-type: none"> <li>Develop annual goals that will focus our work and lead us to achieve the strategic goals.</li> </ul>
<ul style="list-style-type: none"> <li>Carry out consultation with Māori and Pasifika communities through termly meetings.</li> </ul>	<ul style="list-style-type: none"> <li>With COVID restrictions lifting, we have been able to hold Fonu and whanau hui again this year. These have been valuable opportunities for us to meet with whanau and discuss school plans and how students are progressing during the year. The Fonu was well attended but whanau hui was not well attended but good discussions were held in both gatherings. We did not manage to hold these hui each term as we had hoped.</li> </ul>	<ul style="list-style-type: none"> <li>Parent participation in hui.</li> <li>Information shared with parents.</li> <li>Stronger relationships and participation in school life</li> </ul>	<ul style="list-style-type: none"> <li>A variety of factors contributed to us not holding hui as often as we had planned. Staff well-being and illness played a big part in this.</li> </ul>
<ul style="list-style-type: none"> <li>Reporting student achievement for our Māori and Pasifika students will take place during the year.</li> </ul>	<ul style="list-style-type: none"> <li>The school board and staff received progress and achievement data during the year. Pacific Island student information was shared with parents at their Fonu. Information was not available to them.</li> </ul>	<ul style="list-style-type: none"> <li>Clear and detailed data collected at mid-year and end of year for groups and whole school.</li> </ul>	<ul style="list-style-type: none"> <li>We have good processes in place for collecting data throughout the year. We will continue with these analysing data to identify trends across the school.</li> </ul>

	<ul style="list-style-type: none"> <li>share at the whanau hui. We will continue to find effective ways to share this information with our school community.</li> <li>Māori and Pasifika student achievement and progress information was prepared and reported separately and within the data presented.</li> </ul>	<ul style="list-style-type: none"> <li>A variety of graphs and tables are taken from eTap to show progress and achievement.</li> </ul>	<ul style="list-style-type: none"> <li>and finetune them as and when required.</li> </ul>
<ul style="list-style-type: none"> <li>Board members to take part in at least two NZSTA training sessions during the year.</li> </ul>	<ul style="list-style-type: none"> <li>Board members took part in on-line and workshop training sessions facilitated by NZSTA. Sessions about Te Tiriti were organised and run within our Kahui Ako.</li> </ul>	<ul style="list-style-type: none"> <li>Participation in workshops and attendance records.</li> </ul>	<ul style="list-style-type: none"> <li>Due to circumstances in members lives during the year, some were not able to attend workshops.</li> <li>Continue to participate in NZSTA workshops to build knowledge and understanding of board member roles.</li> </ul>
<b>Our Goals</b>	<b>Actions</b>	<b>Evidence</b>	<b>Reasons for any differences (variances) between the target and the outcomes</b>
<ul style="list-style-type: none"> <li>Est all the actions from your Annual Implementation Plan for this Annual Target/Goal</li> </ul>	<ul style="list-style-type: none"> <li>Prepare and follow an approved annual budget.</li> </ul>	<ul style="list-style-type: none"> <li>This is the sources of information the board used to determine those outcomes</li> </ul>	<ul style="list-style-type: none"> <li>Think about both where you have exceeded your targets or not yet met them</li> </ul>
<ul style="list-style-type: none"> <li>Finance</li> </ul>	<ul style="list-style-type: none"> <li>Ensure financial expenditure reflects our current goals and sufficient planning is in place for sustainability in the future.</li> </ul>	<ul style="list-style-type: none"> <li>Board approved budget.</li> <li>Board minutes.</li> </ul>	<ul style="list-style-type: none"> <li>The budget is a moving feast during the year and variances occur due to unforeseen circumstances and unexpected reductions in income.</li> <li>No variances</li> </ul>
<ul style="list-style-type: none"> <li>Monitor expenditure throughout the year to ensure expenditure reflects our annual budget. Specific focus will be placed on the impact of staffing costs.</li> </ul>	<ul style="list-style-type: none"> <li>Annual budget confirmed by the board for 2023 and followed throughout the year.</li> <li>The annual budget was developed alongside the annual goals for the year. This with the significant amount that was allocated to staffing we had limited funds to allocated across the budget.</li> <li>Monthly reports prepared by Education Services were presented to the school board at each meeting and discussed in detail.</li> <li>Management continued to work hard throughout the year to keep expenditure within budgeted figures. There is always a strain on the budget due to the level of support staff we maintain. We do this to ensure we are able to operate effectively as a school and provide the support required for our teachers and students. We identified what over 50% of our students on our needs register. Again, the funding we receive from the MoE within the current year has been insufficient to cover the cost of the teacher aides. We have many students with social, health, learning and behaviour needs who do not attract any additional funding.</li> <li>Additional learning support funding had been applied for and gained during the first half of the year, but not at the level we have received in the past as the MoE has reduced the amount of funding they are providing for schools outside the operations grant and specific needs-based funding such as ORS. This helped to offset the cost of some of the support staff we have working across the school.</li> </ul>	<ul style="list-style-type: none"> <li>The budget and annual goals are aligned.</li> <li>Audited accounts.</li> <li>Board minutes.</li> <li>Monthly reports for Education Services.</li> <li>Emails and correspondence between school and Education Services</li> </ul>	<ul style="list-style-type: none"> <li>Prepare a budget to reflect our goals and needs.</li> <li>Apply for as much additional funding from the MoE and other sources as possible to keep the school operating in a financially stable way.</li> <li>Continue to plan as we have been doing for some time to meet the needs of our school and community.</li> <li>Continue with the systems we have in place as these are effective.</li> </ul>

<ul style="list-style-type: none"> <li>Review budget mid-year alongside staffing and enrolments. Make plans for adjustments if required.</li> </ul>	<ul style="list-style-type: none"> <li>Board minutes.</li> <li>Approved reviewed mid-year budget adopted.</li> </ul>	<ul style="list-style-type: none"> <li>Mid-year review is an effective way of ensuring we complete the year in a financially stable way. The adjustments we made reflected unexpected variances to income and expenses. We ended the year with a surplus. This enabled us to continue building our reserves as we had planned.</li> </ul>	<ul style="list-style-type: none"> <li>Continue with the systems we have in place as these are effective.</li> </ul>
<ul style="list-style-type: none"> <li>A mid-year review was carried out in early Term 3 and adjustments made to reflect income and expenditure from the first half of the year. We received a report from our auditor that recognised the reoccurring deficit of previous years had been addressed with the school operating a healthy surplus in 2022. With the significant reduction in the level of additional funding available to us this year, it is unlikely we will achieve the same result in 2023. Mid-year we are tracking well with a surplus that was slightly better than we had planned for.</li> </ul>	<ul style="list-style-type: none"> <li>Board minutes.</li> <li>Approved reviewed mid-year budget adopted.</li> </ul>	<ul style="list-style-type: none"> <li>Mid-year review is an effective way of ensuring we complete the year in a financially stable way. The adjustments we made reflected unexpected variances to income and expenses. We ended the year with a surplus. This enabled us to continue building our reserves as we had planned.</li> </ul>	<ul style="list-style-type: none"> <li>Continue with the systems we have in place as these are effective.</li> </ul>

## Statement of variance: progress against targets (required)

National Education Learning Priorities	Our Goals	Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the source of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
<p>Linked to NELS Objectives 1, 2 &amp; 4</p>	<p><b>CONFIDENCE</b> to nurture children's confidence and grow orators who are encouraged to voice their quality world and feel engaged in their development</p>	<p>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</p> <p>Implement school vision/whakatauki making this central to all the work we do through explicitly focussing on KORAU values &amp; CHOICE Theory, curriculum approaches, strengthening relationships, wellbeing and the cultural make up of our school and community.</p>	<p>We included sessions in staff days and meetings where we discussed how we can bring our vision to life. We actively sought to promote and share positive stories with our school community, making links to our vision and values. Through our classroom teaching, we planned and taught in a way that was meaningful and reflective of our tamariki. This led to tamariki being engaged in learning and school life. Through building and maintaining strong relationships we continued to build the culture of our school and create a place where tamariki are safe and free to express themselves. We surveyed our whānau about recapititating to include Year 7 &amp; 8 tamariki in our bi-lingual classes. There was a positive response but this would be something to further explore in 2024 for 2025. As a Kahui Ako we shared our approach, learnings and experiences and worked as a collective to improve the collaboration and connectedness between our Kura. This led to a sharing of knowledge and skills that we could use in our Kura to support Kaiako and tamariki.</p>	<ul style="list-style-type: none"> <li>CHOICE Theory sessions, for teachers PB4L refresh due to some behaviours that are arising.</li> <li>Monday singing, whakawhānau tangata and learning.</li> <li>Cultural approach integral to teaching and learning.</li> <li>Investigation of recapititating bi-lingual classes</li> <li>Assemblies</li> <li>Taitā/Stokes Valley have focussed working on projects that will strengthen our network of schools and bring some meaningful change to how we work as a collective.</li> </ul>	<ul style="list-style-type: none"> <li>We saw some strong gains in the relationships between members of our staff and school community. This led to more engagement in school life and learning in the classroom for tamariki. We had some classrooms spaces where this was more challenging due to the needs that were present in the class and the make up of tamariki.</li> <li>Providing continuity and stable staffing in some classrooms also proved to be a problem. We had a year where we had teachers away 184 days for sick, bereavement, well-being and discretionary leave. For may of these days we were not able to find relieving teachers and had to combine or split classes.</li> </ul>	<ul style="list-style-type: none"> <li>We need to continue to work to find a balance between supporting our staff and their well-being and providing a consistent and safe learning environment for or tamariki.</li> <li>Review of how we are working in with the key competencies and values of Te Mātaiaho (the Curriculum Refresh document)</li> </ul>



<p><b>National Education Learning Priorities</b></p>	<p><b>Our Goals</b></p> <p><b>INCLUSION</b> to create an inclusive, happy and safe learning environment, where the student voice is appreciated, and the diversity of the school community is reflected.</p>	<p><b>Actions</b></p> <p>List all the actions from your Annual Implementation Plan to this Annual Target/Goal</p> <ul style="list-style-type: none"> <li>• <b>Create an assessment process</b> that guides what, when, how and why assessment is gathered and used in key curriculum areas and that supports transitions across the school and from ECE to intermediate as a part of the Kahui ako work, within the current year and from year to year.</li> </ul>	<p><b>What did we achieve?</b></p> <p>What were the outcomes of our actions? What impact did our actions have?</p> <ul style="list-style-type: none"> <li>• In Term 2 we introduced the No More Marking moderation tool for maths. This is the tool used by the DMIC facilitators throughout Aotearoa. We are in the early stages of using this but see potential for how we can create a more consistent unified approach to assessing and moderating maths. Early signs are very promising.</li> <li>• In Term 3 we began the process of creating a schoolwide assessment schedule that pulled together how and when we assess and moderate, specifically in reading, writing, maths, science, well-being.</li> <li>• Processes that aligned with the work of the Kahui Ako were a part of the literacy work that is being undertaken. We investigated if other schools who are using the DMIC approach are using or interested in using No More Marking.</li> <li>• By the end of Term 4 we had an agreed assessment overview written up that would be used in 2024. The effectiveness of this will be evaluated as the year goes by.</li> </ul>	<p><b>Evidence</b></p> <p>This is the sources of information the board used to determine those outcomes.</p> <ul style="list-style-type: none"> <li>• Staff meeting where we learnt about No More Marking facilitated by Bobbi and Jodi Hunter.</li> <li>• PLD from DMIC facilitators about how to use No More Marking.</li> <li>• In house staff meetings developing our knowledge and experience using No More Marking.</li> <li>• Introducing No More Marking in Term 2 and using this for the remainder of then year for mathematics assessment and moderation.</li> <li>• Reading and writing matrices have been used more consistently across the school this year and have also been shared with other school in our Kahui Ako as we look to create smoother transitions from early childhood to secondary school for our students.</li> <li>• Drafting and refining an assessment overview during the year. Having this finalised in a format that is ready to follow and evaluate during 2024.</li> </ul>	<p><b>Reasons for any differences (variances) between the target and the outcomes.</b></p> <p>Think about both where you have exceeded your targets or not yet met them.</p> <ul style="list-style-type: none"> <li>• Over the course of the year we achieved what we wanted to and were in a place to trial the assessment overview in 2024. Due to the busyness of school life and staff illness and absence the process took longer than we had hoped.</li> </ul>	<p><b>Planning for next year – where to next?</b></p> <p>What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.</p> <ul style="list-style-type: none"> <li>• Use the assessment overview as a guide for when and how we gather information about student progress and achievement. Evaluate the effectiveness of this throughout the year.</li> <li>• Further develop our knowledge and understanding of the curriculum elaborations and apply these when using No More Marking and our reading/writing matrices during the year.</li> </ul>
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National Education Learning Priorities	Our Goals	Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved? Consider if these need to be included in your next annual implementation plan.
<p>Linked to NELP Objectives 3 &amp; 4</p>	<p><b>INNOVATION</b> to foster children's curiosity whilst celebrating innovation and encouraging appropriate risk.</p>	<p>Begin the process of creating our <b>local curriculum</b> based on key approaches and identified processes that we know are effective for our tamariki. Building te reo across the school with a focus on assemblies, hui, waiata, karakia and tikanga. Our local curriculum will be linked to NZ/Aotearoa Histories and Te Mātaiaho (the refreshed NZ Curriculum).</p>	<ul style="list-style-type: none"> <li>All teaching staff took part in DMIC professional development during the first half of 2023. This included staff meetings, in-class support, a session with Bobbi and Jodie Hunter along with other DMIC schools in the Taika, Stokes Valley and Naenae area and syndicate meetings.</li> <li>This year we continued using the task booklets that have been produced by the DMIC team and refined how these are used across the school. These provide a much clearer progression and structure through the curriculum levels as well as providing targeted assessment tasks that we can use with eh No More Marking tool to provide a more consistent approach to assessment with.</li> <li>Teachers and facilitators have continued to observe a change in the engagement levels of children, and we are seeing the shift in progress and achievement levels across the school from 2023 continued this year. We are critiquing and evaluating this approach to ensure we are meeting the range of needs across our school and looking at how we can adapt to do so.</li> <li>We continued to work with Carol Brieseman our science facilitator during the year, building our knowledge of science and how we can integrate this across the curriculum.</li> <li>With the focus and PLD on structured literacy, maths and science, we have held off with delving into Te Mātaiaho as this will add another layer of learning on top of what we are already doing. The work we are doing fits firmly within the context of Te Mātaiaho and we will be able to make some very clear connections to this when we do begin our focus on this document. The timeline for implementation of Te Mātaiaho has again been revised and reworked. Until a final version of the document has been released, we will hold off with fully engaging in PLD around this as it may look quite different in a final format than it currently is.</li> </ul>	<p>This is the sources of information the board used to determine those outcomes</p> <ul style="list-style-type: none"> <li>Progress and achievement data shows that we continue to teach mathematics in a way that is engaging tamariki, especially those who had previously not been engaged prior to us introducing the DMIC approach.</li> <li>PLD from DMIC facilitators about how to use No More Marking.</li> <li>In house staff meetings developing our knowledge and experience using No More Marking.</li> <li>Introducing No More Marking in Term 2 and using this for the remainder of then year for mathematics assessment and moderation.</li> <li>We have continued to receive very positive feedback from our mentors about the uptake of this development and the changes that are being made in classrooms to provide a more responsive approach to teaching maths.</li> <li>Science teaching was evident across the school with hands on science learning taking place. The House of Science, science kits were used effectively throughout the year. A science evening held for whānau was a huge success and well attended, highlighting the types of science learning taking place.</li> </ul>	<ul style="list-style-type: none"> <li>Both the structured literacy and DMIC approaches continue to be effective ways of teaching and learning for our tamariki.</li> <li>The science PLD has set us up to be able to sustain and grow science without the regular support of a facilitator as we have had in the past 18 months.</li> <li>With the focus and PLD on structured literacy, maths and science, we have held off with delving into Te Mātaiaho as this will add another layer of learning on top of what we are already doing. The work we are doing fits firmly within the context of Te Mātaiaho and we will be able to make some very clear connections to this when we do begin our focus on this document. The timeline for implementation of Te Mātaiaho has been pushed out again as it has again been revised and reworked. Until a final version of the document has been released, we will hold off with fully engaging in PLD around this as it may look quite different in a final format than it currently is.</li> </ul>	<ul style="list-style-type: none"> <li>We will continue to refine our teaching and assessment practices ensuring we are planning and teaching to meet the needs of tamariki.</li> <li>We will ensure science continues to be a significant part of the curriculum across the school and will support our science lead teacher to carry out her role effectively.</li> <li>Once Te Mātaiaho is in it's final format, we will explore this in detail, linking in the work we already do and looking for opportunities to introduce for our tamariki and Kura.</li> </ul>

<p><b>National Education Learning Priorities</b></p>	<p><b>Our Goals</b></p> <p><b>ACHIEVEMENT for each child to achieve their optimum academic performance, through offering a broadened curriculum and investing in those who need greater support.</b></p>	<p><b>Actions</b></p> <p>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</p> <ul style="list-style-type: none"> <li>• <b>Annual targets</b> are set for the year are based on end of year (2022) achievement data and focussed on curriculum areas that have been central to PLD over the past two to three years.</li> </ul>	<p><b>What did we achieve?</b></p> <p>What were the outcomes of our actions? What impact did our actions have?</p> <ul style="list-style-type: none"> <li>• Targets were set for reading, writing and maths this year. Teachers all took part in identifying target groups. We were very specific about who we have targeted this year and targets include students groups from different year levels. These groups became focus groups with data gathered as a part of the mid-year processes. Teachers continually planned for and monitored these students within their classroom programmes.</li> <li>• Information about the progress and achievement of tamariki is in the Analysis of Variance.</li> </ul>	<p><b>Evidence</b></p> <p>This is the sources of information the board used to determine those outcomes</p> <ul style="list-style-type: none"> <li>• Analysis of Variance</li> <li>• Overall end of year data</li> </ul>	<p><b>Reasons for any differences (variances) between the target and the outcomes</b></p> <p>Think about both where you have exceeded your targets or not yet met them.</p> <ul style="list-style-type: none"> <li>• For many of the children who did not achieve the target, attendance was a significant issue.</li> <li>• Other contributing factors that impacted on learning during the year were, behavioural issues, lack of financial and health support for many children, poverty, family circumstances, staff illness during the year and a serious lack of reliving teachers to cover classes.</li> </ul>	<p><b>Planning for next year – where to next?</b></p> <p>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</p> <ul style="list-style-type: none"> <li>• This is included in our Analysis of Variance.</li> </ul>
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## Evaluation and analysis of the school's students' progress and achievement (required)

This evaluation and analysis is similar to what schools already do to support governance and leadership activities. This was also required previously through [National Administration Guidelines \(NAG\) 1b and 2d](#). Therefore, you should be able to use your existing data collection and reporting systems to do this evaluation.

**This evaluation and analysis shows how all your students have progressed and achieved over the last year. This is different from your statement of variance which reports on the progress your school has made against the targets set out in your annual implementation plan.**

**The key audience for this continues to be your community so it must be written in a way that they will understand.**

If changes to evaluation approaches are needed as part of implementing the updated national curriculum we will communicate these to schools as soon as possible through the Ministry website. Support will be available through your local Ministry office and through your ERO Evaluation Partner.

For information on how to do an evaluation and analysis, check out pages 35 – 39 in our [Leading Local Curriculum Guide – Strategic planning guide](#). Note that this document was written for secondary schools however the section on evaluation can apply to all schools.

Your **evaluation and analysis** must:

- include how your school's students have performed **across the national curricula**.

This means your school considers the impact of your local curriculum, as a whole, on the performance of your students (as you would have done previously under NAG 1b and 2d).

While this does not mean each learning area requires its own individual evaluation and analysis, your school needs to be considering how you know students have made expected progress across the learning areas.

The approach to evaluation and analysis is flexible and will reflect the needs of your school's local community; as a starting point, your school could consider the curriculum and assessment priorities that have been laid out in their strategic and annual planning.

Your school will need to draw on good quality assessment information from a range of evidence to evaluate the progress and achievement of students and build a comprehensive picture of student learning across the curriculum. This will be a mix of qualitative and quantitative information. For example, your school might include case studies from learners and whānau, progress in relation to curriculum levels, trends reflected in standardised assessment (such as for literacy and numeracy across the curriculum), NCEA achievement, wellbeing feedback, participation, and attendance.

- include information relating to **groups of students whose needs have not yet been well met**.
- protect your student's **personal information** – this is required under the Privacy Act 2020 – make sure you read our guidance on this on our webpage [Publishing your documents online – Ministry of Education](#). There are also some e-learning modules on the Privacy Commissioner website that you might find useful.
- use simple words (free from jargon where possible) and sentence structures to make information more understandable for your community. This is a new requirement to ensure ākonga, whānau and communities have the information they need to effectively participate in their school's planning and reporting process.
  - Digital.govt.nz have range of resources on writing in plain language including:
    - [Plain Language](#)
      - [Plain English](#)
      - [Simple sentences](#)
    - [Tone and voice](#)
    - [Content design](#)
  - Ensure you use inclusive language
    - [Inclusive language – digital.govt](#)

- Ensure your language does not promote deficit stereotypes e.g. use “working towards” rather than “not achieving”

Further support can be found here:

- [Measuring progress across the curriculum / Assessment and reporting guide / Home - Assessment \(tki.org.nz\)](https://www.tki.org.nz/Measuring-progress-across-the-curriculum-Assessment-and-reporting-guide-Home-Assessment)
- [Help for Boards \(nzstaresourcecentre.org.nz\)](https://www.nzstaresourcecentre.org.nz/Help-for-Boards)
- [Report time! / Reporting to parents & whānau / Home - Assessment \(tki.org.nz\)](https://www.tki.org.nz/Report-time-Reporting-to-parents-whanau-Home-Assessment)

We have collected end of year reading, writing and maths data about progress the children have made during the year. This is used for end of year written reports as well as for reporting in our Analysis of Variance for our annual targets and Board of Trustees. This information has been entered into eTap.

- 2023 results show the percentage of children achieving at and above the end of year expectation for **reading 52% (56% in 2022), writing 30% (37% in 2022) and maths 54 (57% in 2022)**. We are delighted to see the impact the change in our practice has had for our students this year with results in literacy and maths achievement mostly being maintained from last year. Of particular note, is the impact these approaches are having on the students who are working below the expected level for their year group.
- 63% of students working in the below category for **reading** are 1 sub level below the end of year expectation for their year group.
- 66% of students working in the below category for **writing** are 1 sub level below the end of year expectation for their year group.
- 74% of students working in the below category for **maths** are 1 sub level below the expectation for their year group.

We provided additional learning support through our literacy specialist teacher and LSC. This took place either 1 to 1 or in small groups in class or in withdrawal groups.

Our board committed significant funding for teacher aide support across the school. This is targeted to support individuals, small groups and specific needs. We had 60% of our tamariki identified on our needs register. A significant amount of our time and resource goes into supporting these tamariki.

Considering the behaviours we have been experiencing this year and the number of children we have identified on our needs register with identified needs, mostly maintaining the same level of achievement as 2022 is a good result.

A full analysis of the data will be completed with teachers and used to set student achievement targets for 2024, as well as identifying areas for development for us as a staff. The analysis of variance for the annual targets will be completed at the same time.

Teachers continue to use the reading and writing progression matrices to record student progress in these areas. This information is also used to provide levels of achievement for reporting to parents and the board. Our current focus is to ensure we are using these consistently across the school.

We have reviewed and further developed a draft assessment overview for reading, writing and maths that has a clear outline of what is required and when so we can have a consistent schoolwide process for assessment. This will line up with reporting processes during the year too. We have adapted our year plan to be able to include this information on this as well. As we have been trialling this, we have made adjustments accordingly to ensure it fits with the term programmes.

We have done a significant amount of work at the leadership level developing our understanding of the No More Marking tool to help us assess maths across the school. This has been a lot of new learning but we are now seeing how this tool can be used to provide us with valuable information that we can use to plan for identified needs as well as moderate maths which in turn provides levels of achievement for all students throughout the year. We have programmed when we will use this into our assessment overview and will fully implement this in 2024. We will use a combination of No More Marking, student work and teacher judgements to make final decisions about levels of achievement. Our maths lead teacher is running these sessions for us.

## How we have given effect to Te Tiriti o Waitangi (required)

- Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. You should describe here anything your board has done to work towards this objective that hasn't already been reported on in other sections of the annual report such as the statement of variance or evaluation of student progress and achievement.
- Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:
  - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
  - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
  - achieving equitable outcomes for Māori students.
- You must include progress that your school has made towards making instruction available in tikanga and te reo Māori.
- If you haven't already covered all parts of 127(1)(d) in your statement of variance, then you should report on them here.
- If your statement of variance doesn't cover all you have done to give effect to Te Tiriti o Waitangi then you should report on it here.

- Board members took part in NZSTA training about Te Tiriti to improve their understanding of Te Tiriti and their obligations as a board.
- We have bi-lingual Māori classes at our school. All classes include te reo Māori in their daily lives at a level appropriate to the tamariki and teachers' level of proficiency and confidence.
- We begin each week together with school Whakawhanaungatanga where we do karakia and waiata together. We sing in te reo Māori, Samoan and English.
- We consciously plan to meet the cultural needs and interests of Māori and all tamariki. Using relevant context in the DMIC approach in mathematics has worked especially well.
- We have high expectations for our Māori tamariki and share these with them and their whānau.
- We analyse progress and achievement data to see if we can change or improve our teaching to better engage our Māori tamariki.

## Statement of compliance with employment policy (required)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

Reporting on the principles of being a Good Employer	
<b>How have you met your obligations to provide good and safe working conditions?</b>	<i>We have provided a environment where all staff are able to contribute to the culture of the school and raise questions and queries about working conditions. We have an open and transparent work place.</i>
<b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b>	<i>This is in our SchoolDocs. Providing PLD for staff. Providing a platform for all staff to contribute to school processes.</i>
<b>How do you practise impartial selection of suitably qualified persons for appointment?</b>	<i>Regular well-being checks in's with all staff Appointment committees are formed for all appointments. These are made up to reflect the role we are looking to fill.</i>
<b>How are you recognising,</b> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul>	<i>We acknowledge the skills and contributions of our Māori staff. MITA for teachers in our bi-lingula classes working at appropriate levels. Cultural allowance shared between 2 teachers. Providing PLD in te reo Māori and tikanga Māori to staff. Support staff recognised for the skills and contributions they make to our school and are paid accordingly.</i>
<b>How have you enhanced the abilities of individual employees?</b>	<i>Individual needs and requirements are taken into account and considered alongside school-wide requirements. Provision is made for individual development with our school and the Kahui Ako.</i>
<b>How are you recognising the employment requirements of women?</b>	<i>We apply fair and equal employment practices to all staff. We make decisions based on relevant merit. We work to eliminate bias and discrimination.</i>
<b>How are you recognising the employment requirements of persons with disabilities?</b>	<i>We apply fair and equal employment practices to all staff.</i>

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
<b>Do you operate an EEO programme/policy?</b>	Yes	
<b>Has this policy or programme been made available to staff?</b>	Yes	

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

## Financial statements (required)

The following is a summary of the financial statements that must be included in your annual report.

For further information, including examples (Kiwi Park model), see our [Schools Annual Financial Statement Resources webpage](#).

### Statement of responsibility signed and dated **(audited documents)**

This statement is signed by the principal and the presiding member. It acknowledges that the school board is responsible for the preparation and accuracy of the financial statements and states that the school board has established and maintained a system of internal control to safeguard the assets of the school or kura.

### Statement of comprehensive revenue and expense **(audited documents)**

This statement summarises the revenue and expense of the school or kura over the financial year. It shows whether the school or kura has managed to operate within the funding they have received.

### Statement of changes in net assets/equity **(Education Services Asset Register)**

This statement shows the value and movements of the Government's investment over the course of financial year in the school or kura, (this is known as 'equity') in the financial statement.

### Statement of financial position **(audited documents)**

This statement shows everything the school or kura owns (assets) and everything it owes (liabilities) as at 31 December of that year.

### Statement of cash flows **(audited documents)**

This statement shows all cash received and all cash paid by the school or kura over the financial year.

### Notes to the financial statements **(audited documents)**

The notes to the financial statements provide an extra level of detail that supports the information shown in the front of the accounts.

### Independent auditor's report signed and dated. **(audited documents)**

This report is prepared by the auditor of the school or kura and must be included in the annual report. It provides an opinion to the readers of the annual report whether the financial statements comply with generally accepted accounting practice, and fairly represent the financial position, financial performance and cash flows of the school or kura.



## Report on other special and contestable funding (required)

During the year your school or kura may have been the recipient of additional government funding for specific purposes. You may need to report on how these funds are used to support student development.

We received PLD support for teaching Science through the House of Science in 2022. This carried through to the end of 2023.  
The final report for how we used these hours is on the MoE Regionally Allocated PLD system.

## Kiwisport funding (required)

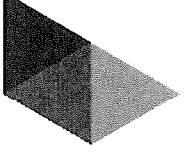
You will need to include a short statement on how you have used your Kiwisport funding to increase students' participation in organised sport. The use of the Kiwisport funding is monitored as part of Education Review Office (ERO) reviews.

The Kiwisport funding does not form part of the financial statements. It should be shown as a separate statement within the annual report.

The Operations grant showed that Koraunui School received Kiwi Sport funding for the year 2023 to the amount of \$2,768.84.

This funding assisted the school to access swimming lessons for all students at the school with professional instruction.

It enabled sport and sporting events to be accessed by our students that would otherwise have been outside of the schools' funding ability.



# BOARD OF TRUSTEES

## 2023

### Statement of Variance

School Name:	Koraunui School	School Number	2100
<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>Children who achieve to nationally recognised standards.</li> <li>Children who are future focused and as such are more environmentally aware and ethical in practices.</li> <li>Children who are risk takers in their learning.</li> </ul>		
<b>Annual Aim:</b>	To improve the progress and achievement levels for <u>reading</u>		
<b>Target:</b>	<p>Identified students in each group will achieve the target set for them as outlined below (2023 Year levels)</p> <p><b>Year 3</b>  <b>Group 1</b> (all 4 students working at Level 1A will be working at Level 2B/P at the end of the year)  <b>Group 2</b> (all 2 students working at Level 1P will be working at Level 1A/2B at the end of the year)  <b>Year 4</b>  <b>Group 1</b> (all 5 students working at Level 2B will be working at Level 2P/A at the end of the year)  <b>Group 2</b> (all 3 students working at Level 1P/A will be working at Level 2B at the end of the year)  <b>Year 5</b>  <b>Group 1</b> (all 11 students working at Level 2P will be working at Level 3B/P at the end of the year)</p>		
<b>Baseline Data:</b>	<p>2023 End of Year Data: Reading</p> <p><b>Year 3</b>  18/37 (49%) of all students in Year 3 at the end of 2023 were <b>working at or above</b> the expected reading curriculum level.</p> <p><b>Year 4</b>  18/27 (66%) of all students in Year 4 at the end of 2023 were <b>working at or above</b> the expected reading curriculum level.</p> <p><b>Year 5</b>  15/25 (60%) of all students in Year 5 at the end of 2023 were <b>working at or above</b> the expected reading curriculum level.</p> <p><b>Whole School – Year 1 – 6</b></p> <p><b>Gender</b>  14/169 (16%) of the students working above the expected curriculum level in reading were male and 13/169 (16%) were female.  32/169 (37%) of the students working at the expected curriculum level in reading were male and 31/169 (37%) were female.  31/169 (36%) of the students working below the expected curriculum level in reading were male and 24/169 (29%) were female.  9/169 (11%) of the students working well below the expected curriculum level in reading were male and 15/169 (18%) were female.</p> <p><b>Ethnicity</b>  6/72 (8%) of students identifying as Māori were <b>working above</b> the expected curriculum level.  17/72 (24%) of students identifying as Māori were <b>working at</b> the expected curriculum level.  31/72 (43%) of students identifying as Māori were <b>working below</b> the expected curriculum level.  18/72 (25%) of students identifying as Māori were working <b>well below</b> the expected curriculum level.</p> <p>4/28 (14%) of students identifying as Pasifika were <b>working above</b> the expected curriculum level.  16/28 (57%) of students identifying as Pasifika were <b>working at</b> the expected curriculum level.  5/28 (18%) of students identifying as Pasifika were <b>working below</b> the expected curriculum level.  3/28 (11%) of students identifying as Pasifika were <b>working well below</b> the expected curriculum level.</p>		

<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>Identify reading levels and learning needs using a variety of assessments and the previous years progress and achievement information in Term 1.</p> <p>Specifically identify the students who make up the target groups and set up intervention sheets for each one of them. These students are working below the expected curriculum level.</p> <p>Spread the structured literacy approach to our literacy programme across the school. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Ensure our Literacy Implementation Folder is a living document and reflects current practices.</p> <p>Use reading and writing matrices as formative assessment tools, recording what students can do and identifying next steps.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Encouraging parents to be actively involved with literacy at home, being specific about what their children's needs/gaps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach and support based on need.</p> <p>Monitor progress at the end of each term using intervention sheets and data gathering processes.</p> <p>Share information at monitoring syndicate and staff meetings throughout the year.</p>	<p><b>Annual Student achievement Target</b></p> <p>Identified students in each group will achieve the target set for them as outlined below (2023 Year levels)</p> <p><b>Year 3</b>  <b>Group 1</b> (all 4 students working at Level 1A will be working at Level 2B/P at the end of the year)  At the end of the year 3/3 (100%) of target <b>Group 1</b> have achieved the target. (One student left)</p> <p><b>Group 2</b> (all 2 students working at Level 1P will be working at Level 1A/2B at the end of the year)  <b>At the end of the year 2/2 (100%) of target Group 2 have achieved the target</b></p> <p><b>Year 4</b>  <b>Group 1</b> (all 5 students working at Level 2B will be working at Level 2P/A at the end of the year)  At the end of the year 5/5 (100%) of target <b>Group 1</b> have achieved the target.</p> <p><b>Group 2</b> (all 3 students working at Level 1P/A will be working at Level 2B at the end of the year)  <b>At the end of the year 2/2 (100%) of target Group 2 have achieved the target</b></p> <p><b>Year 5</b>  <b>Group 1</b> (all 11 students working at Level 2P will be working at Level 3B/P at the end of the year)</p> <p>At the end of the year 8/11 (73%) of target <b>Group 1</b> have achieved the target. Of the remaining students, all 3 were working 1 sub-level below the end of year expectation.</p> <p>The target for Years 3 &amp; 4 was achieved and target for Year 5 was partially achieved. We saw some significant progress made with all students in these groups during the year. The Structured Literacy approach continued to see a shift in teacher practice and significant changes in student engagement and progress.</p>	<p>With the Structured Literacy approach we introduced in the junior school in 2021 and senior school in 2022, we continued to see a shift in teacher practice and significant changes in student engagement and progress. We provided school and Kahui Ako PLD and resources so teachers could introduce and better use this approach in an effort to build literacy skills across the school.</p> <p>A variety of strategies were used and finetuned throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. Where possible we integrated curriculum areas and focused on local curriculum. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>The children who were involved with the various interventions for reading either maintained their level of reading or made progress throughout the year. In some cases, the children made significant progress. Interventions included, Early words, Community Tutor Readers, Teacher aide literacy interventions, ESOL interventions, Spelling interventions.</p> <p>Significant behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students across the school had a significant impact on classroom programmes.</p> <p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. For some students these areas of concern continued to be barriers for learning in 2023 despite outside agency support and efforts made within the school.</p> <p>The readiness for school of some children is still a concern to us at school entry. We have identified that literacy skills, communication language, social skills, emotional regulation, fine and gross motor skills are lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p>	<p>Continue to use the structured literacy approach as the central approach with our literacy programme across the whole school.</p> <p>Where possible provide PLD support and resources to teachers as they use this approach in their classrooms and with withdrawal groups. Without school of Kahui Ako having access to MoE PLD we are unsure what this will look like.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Consolidate the use of the reading and writing matrix to record student progress, moderation and to identify next steps for students and teacher planning.</p> <p>Continue to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions. Upskill and support teacher aides so they can use support the structured literacy approach in the work they do.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2022.</p> <p>Use data to identify target groups for 2023 and highlight these students so the class placement of these students is considered before the beginning of the school year.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2024. These are focused on student well-being and curriculum.</p>

### Planning for next year.

As a part of the Stokes Valley/Taita Kahui ako we will work with other schools in identified areas to improve progress and achievement of students in literacy. The majority of primary schools are now using structured literacy with at least part of their school. We have been declined MoE Regionally Allocated PLD hours allocated for 2024. As a school and Kahui Ako we will need to discuss how we maintain the progress we have made without access to external support. As a school we are in discussions with the RTLB and MoE about how we can address this issue along with working to support Kaiako and students with the behaviours we have been faced with in 2023.

We will continue to monitor and track the progress of our Year 3 target group from 2021 to measure the impact of introducing structured literacy this year to ensure progress made to date is maintained. In 2024 these students will be in Year 6. This will provide us with a measure of the impact of structured literacy over time and as this group prepare for intermediate school.

We will set specific annual targets for groups of students in reading as we focus on lifting achievement levels. We will include a focus on Māori and Pasifika students in these groups.

We plan to consolidate structured literacy using Liz Kane's resources across the school as much as we can without outside expertise as we continue to provide a consistent approach to teaching reading across our school. As we are continuing to rebuild our school finances, it is unlikely we will be able to provide the level of PLD support internally that we require to continue the level of support we have provided over the past 2 years..

We plan to work on building a stronger connection with our local pre-schools in an effort to address the lack of literacy and skills. This will fit within the Kahui ako work.

Use the reading and writing matrices we developed with the Resource Teacher of Literacy to record progress, inform planning and track student progress throughout their time with us, with a focus on consistency within and between classes.

We will work to make better use of the achievement information we have gathered so we can better target planning. This will include utilising outside expertise as well as that within our school.

As a part of our ERO review we will be including a review evaluative focus on the impact of Structured Literacy for our students and teaching practice

<b>School Name:</b>	Koraunui School	<b>School Number:</b>	2100
<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>• Children who achieve to nationally recognised standards.</li> <li>• Children who are future focused and as such are more environmentally aware and ethical in practices.</li> <li>• Children who are risk takers in their learning.</li> </ul>		
<b>Annual Aim:</b>	To improve the progress and achievement levels for <u>writing</u>		
<b>Target:</b>	<p>Identified students in each group will achieve the target set for them as outlined below (2023 Year levels)</p> <p><u>Year 2</u>  <b>Group 1</b> (all 6 students working at <b>Level 1B</b> will be working at <b>Level 1P</b> at the end of the year)  <b>Group 1</b> (all 4 students working at <b>Level 1P</b> will be working at <b>Level 1A/2B</b> at the end of the year)  <b>Group 2</b> (all 2 students working at <b>Level 1B</b> will be working at <b>Level 1P</b> at the end of the year)  <u>Year 4</u>  <b>Group 1</b> (all 5 students working at <b>Level 2B</b> will be working at <b>Level 2P/A</b> at the end of the year)  <b>Group 2</b> (all 3 students working at <b>Level 1P/A</b> will be working at <b>Level 2B</b> at the end of the year)  <u>Year 6</u>  <b>Group 1</b> (all 11 students working at <b>Level 2P/A</b> will be working at <b>Level 3B</b> at the end of the year)  <b>Group 2</b> (all 3 students working at <b>Level 1A/2B</b> will be working at <b>Level 2P/2A</b> at the end of the year)</p>		
<b>Baseline Data:</b>	<p>2023 End of Year Data: <u>Writing</u></p> <p><u>Year 2</u>  6/24 (25%) of all students in Year 2 at the end of 2023 were <b>working at or above</b> the expected writing curriculum level.</p> <p><u>Year 3</u>  9/37 (24%) of all students in Year 3 at the end of 2023 were <b>working at or above</b> the expected writing curriculum level.</p> <p><u>Year 4</u>  10/27 (37%) of all students in Year 4 at the end of 2023 were <b>working at or above</b> the expected writing curriculum level.</p> <p><u>Year 6</u>  12/25 (48%) of all students in Year 6 at the end of 2023 were <b>working at or above</b> the expected writing curriculum level.</p> <p><u>Whole School – Year 1 – 6</u></p> <p><u>Gender</u>  8/169 (9%) of the students working above the expected curriculum level in reading were male and 6/169 (7%) were female.  13/169 (15%) of the students working at the expected curriculum level in reading were male and 24/169 (29%) were female.  52/169 (61%) of the students working below the expected curriculum level in reading were male and 38/169 (46%) were female.  13/169 (15%) of the students working well below the expected curriculum level in reading were male and 15/169 (18%) were female.</p> <p><u>Ethnicity</u>  3/72 (4%) of students identifying as Māori were <b>working above</b> the expected curriculum level.  8/72 (11%) of students identifying as Māori were <b>working at</b> the expected curriculum level.  40/72 (56%) of students identifying as Māori were <b>working below</b> the expected curriculum level.  21/72 (29%) of students identifying as Māori were working <b>well below</b> the expected curriculum level.</p> <p>2/28 (7%) of students identifying as Pasifika were <b>working above</b> the expected curriculum level.  8/28 (29%) of students identifying as Pasifika were <b>working at</b> the expected curriculum level.  16/28 (57%) of students identifying as Pasifika were <b>working below</b> the expected curriculum level.  2/28 (7%) of students identifying as Pasifika were <b>working well below</b> the expected curriculum level.</p>		

<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>Identify writing levels and learning needs using a variety of assessments and the previous years progress and achievement information in Term 1.</p> <p>Specifically identify the students who make up the target groups and set up intervention sheets for each one of them. These students are working below the expected curriculum level.</p> <p>Spread the structured literacy approach to our literacy programme across the school. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Ensure our Literacy Implementation Folder is a living document and reflects current practices.</p> <p>Use reading and writing matrices as formative assessment tools, recording what students can do and identifying next steps.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Encouraging parents to be actively involved with literacy at home, being specific about what their children's needs/gaps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach and support based on need.</p> <p>Monitor progress at the end of each term using intervention sheets and data gathering processes.</p> <p>Share information at monitoring syndicate and staff meetings throughout the year.</p>	<p><b>Annual Student Achievement Target</b></p> <p>Identified students in each group will achieve the target set for them as outlined below (2023 Year levels)</p> <p><b>Year 2</b></p> <p><b>Group 1</b> (all 6 students working at Level 1B will be working at Level 1P at the end of the year)</p> <p>At the end of the year 5/6 (83%) of <b>target Group 1</b> had achieved the target. The remaining student is working 1 sub-level below the end of year expectation.</p> <p><b>Year 3</b></p> <p><b>Group 1</b> (all 4 students working at Level 1P will be working at Level 1A/2B at the end of the year)</p> <p>At the end of the year 3/4 (75%) of <b>target Group 1</b> had achieved the target. The remaining student is working 1 sub-level below the end of year expectation.</p> <p><b>Group 2</b> (all 2 students working at Level 1B will be working at Level 1P at the end of the year)</p> <p>At the end of the year 2/2 (100%) of <b>target Group 2</b> had achieved the target. Attendance was an issue for <u>some of the target students and this had an impact on the progress they made this year.</u></p> <p><b>Year 4</b></p> <p><b>Group 1</b> (all 5 students working at Level 2B will be working at Level 2P/A at the end of the year)</p> <p>At the end of the year 3/5 (60%) of <b>target Group 1</b> had achieved the target. Of the remaining students 1 is working 1 sub-level, &amp; 1 is working 2 sub-levels below the end of year expectation.</p> <p><b>Group 2</b> (all 3 students working at Level 1P/A will be working at Level 2B at the end of the year)</p> <p>At the end of the year 2/3 (66%) of <b>target Group 2</b> had achieved the target. Of the remaining students 1 is working 1 sub-level below the end of year expectation.</p> <p><b>Year 6</b></p> <p><b>Group 1</b> (all 11 students working at Level 2P/A will be working at Level 3B at the end of the year)</p> <p>At the end of the year 3/10 (30%) of <b>target Group 1</b> had achieved the target. Of the remaining students 1 is working 1 sub-level, &amp; 1 is working 2 sub-levels below the end of year expectation. (One student left)</p> <p><b>Group 2</b> (all 3 students working at Level 1A/2B will be working at Level 2P/2A at the end of the year)</p> <p>At the end of the year 0/3 (0%) of <b>target Group 2</b> had achieved the target. Attendance was an issue for <u>all of the target students and this had an impact on the progress they made this year.</u></p> <p>While most of these targets were not achieved, we saw some significant progress made with all students in these groups during the year, even those who have struggled to make progress over time.</p>	<p>With the Structured Literacy approach we introduced in the junior school in 2021 and senior school in 2022, we continued to see a shift in teacher practice and significant changes in student engagement and progress. We provided school and Kahui Ako PLD and resources so teachers could introduce and better use this approach in an effort to build literacy skills across the school.</p> <p>A variety of strategies were used and finetuned throughout the year to engage the students in writing and extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. Where possible we integrated curriculum areas and focused on local curriculum. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>The children who were involved with the various interventions for reading either maintained their level of writing or made progress throughout the year. In some cases, the children made significant progress.</p> <p>Interventions included, Early words, Community Tutor Readers, Teacher aide literacy interventions, ESOL interventions, Spelling interventions.</p> <p>Significant behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students across the school had a significant impact on classroom programmes.</p> <p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. For some students these areas of concern continued to be barriers for learning in 2023 despite outside agency support and efforts made within the school.</p> <p>The readiness for school of some children is still a concern to us at school entry. We have identified that literacy skills, communication language, social skills, emotional regulation, fine and gross motor skills are lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p>	<p>Continue to use the structured literacy approach as the central approach with our literacy programme across the whole school.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school. Where possible collaborate with teachers from within our school and across the Kahui Ako to share practices. Consolidate the use of the reading and writing matrix to record student progress, moderation and to identify next steps for students and teacher planning.</p> <p>Continue to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions. Upskill and support teacher aides so they can use support the structured literacy approach in the work they do.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2022.</p> <p>Use data to identify target groups for 2023 and highlight these students so the class placement of these students is considered before the beginning of the school year.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2024. These are focused on student well-being and curriculum.</p>

## Planning for next year.

As a part of the Stokes Valley/Taita Kahui ako we will work with other schools in identified areas to improve progress and achievement of students in literacy. The majority of primary schools are now using structured literacy with at least part of their school. We have been declined MoE Regionally Allocated PLD hours allocated for 2024. As a school and Kahui Ako we will need to discuss how we maintain the progress we have made without access to external support. As a school we are in discussions with the RTLB and MoE about how we can address this issue along with working to support Kaiako and students with the behaviours we have been faced with in 2023.

We will set specific annual targets for groups of students in reading as we focus on lifting achievement levels. We will include a focus on Māori and Pasifika students in these groups.

We plan to consolidate structured literacy using Liz Kane's resources across the school as much as we can without outside expertise as we continue to provide a consistent approach to teaching reading across our school. As we are continuing to rebuild our school finances, it is unlikely we will be able to provide the level of PLD support internally that we require to continue the level of support we have provided over the past 2 years...

We plan to work on building a stronger connection with our local pre-schools in an effort to address the lack of literacy and skills. This will fit within the Kahui ako work.

Use the reading and writing matrices we developed with the Resource Teacher of Literacy to record progress, inform planning and track student progress throughout their time with us, with a focus on consistency within and between classes.

We will work to make better use of the achievement information we have gathered so we can better target planning. This will include utilising outside expertise as well as that within our school where possible

Ensure regular moderation of writing happens across the school and teacher have a good understanding of curriculum levels and how to use the reading and writing matrices for planning and assessment.



<b>School Name:</b>	Koraunui School	<b>School Number:</b>	2100
<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>• Children who achieve to nationally recognised standards.</li> <li>• Children who are future focused and as such are more environmentally aware and ethical in practices.</li> <li>• Children who are risk takers in their learning.</li> </ul>		
<b>Annual Aim:</b>	To improve the progress and achievement levels for <u>mathematics</u>		
<b>Target:</b>	<p>Identified students in each group will achieve the target set for them as outlined below (2023 Year levels)</p> <p><b>Year 3</b>  <b>Group 1</b> (all 8 students working at <b>Level 1A</b> will be working at <b>Level 2B</b> at the end of the year)  <b>Group 2</b> (all 3 students working at <b>Level 1P</b> will be working at <b>Level 1A</b> at the end of the year)</p> <p><b>Year 4</b>  <b>Group 1</b> (all 6 students working at <b>Level 2B</b> will be working at <b>Level 2P/A</b> at the end of the year)  <b>Group 2</b> (all 5 students working at <b>Level 1P/A</b> will be working at <b>Level 2B</b> at the end of the year)</p> <p><b>Year 5</b>  <b>Group 1</b> (all 11 students working at <b>Level 2P</b> will be working at <b>Level 3B</b> at the end of the year)  <b>Group 2</b> (all 5 students working at <b>Level 2B</b> will be working at <b>Level 2P/A</b> at the end of the year)</p> <p><b>Year 6</b>  <b>Group 1</b> (all 5 students working at <b>Level 2A</b> will be working at <b>Level 3P</b> at the end of the year)  <b>Group 2</b> (all 4 students working at <b>Level 2P</b> will be working at <b>Level 3B</b> at the end of the year)</p>		
<b>Baseline Data:</b>	<p>2023 End of Year Data: <u>Mathematics</u></p> <p><b>Year 3</b>  19/37 (51%) of all students in Year 3 at the end of 2023 were <b>working at or above</b> the expected mathematics curriculum level.</p> <p><b>Year 4</b>  18/27 (66%) of all students in Year 4 at the end of 2023 were <b>working at or above</b> the expected mathematics curriculum level.</p> <p><b>Year 5</b>  15/25 (60%) of all students in Year 5 at the end of 2023 were <b>working at or above</b> the expected mathematics curriculum level.</p> <p><b>Year 6</b>  19/26 (74%) of all students in Year 6 at the end of 2023 were <b>working at or above</b> the expected mathematics curriculum level.</p> <p><u><b>Whole School – Year 1 – 6</b></u>  <b>Gender</b>  14/169 (16%) of the students working above the expected curriculum level in reading were male and 13/169 (16%) were female.  32/169 (37%) of the students working at the expected curriculum level in reading were male and 31/169 (37%) were female.  31/169 (36%) of the students working below the expected curriculum level in reading were male and 24/169 (29%) were female.  9/169 (11%) of the students working well below the expected curriculum level in reading were male and 15/169 (18%) were female.</p> <p><b>Ethnicity</b>  6/72 (8%) of students identifying as Māori were <b>working above</b> the expected curriculum level.  17/72 (27%) of students identifying as Māori were <b>working at</b> the expected curriculum level.  31/72 (43%) of students identifying as Māori were <b>working below</b> the expected curriculum level.  18/72 (25%) of students identifying as Māori were <b>working well below</b> the expected curriculum level.</p> <p>4/28 (14%) of students identifying as Pasifika were <b>working above</b> the expected curriculum level.  16/28 (57%) of students identifying as Pasifika were <b>working at</b> the expected curriculum level.  5/28 (18%) of students identifying as Pasifika were <b>working below</b> the expected curriculum level.  3/28 (11%) of students identifying as Pasifika were <b>working well below</b> the expected curriculum level.</p>		

<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>Identify mathematics levels and learning needs using a variety of assessments and the previous year's progress and achievement information in Term 1. Use DMIC task booklets to anticipate and plan for maths.</p> <p>Continue with the DMIC approach this year building on the knowledge and experiences from last year. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Continue to monitor and track the progress of Māori and Pasifika students not making the expected progress within a year or from year to year.</p> <p>Specifically identify the students who make up the target groups. These students are working just below or just at the expected curriculum level.</p> <p>Students next learning steps identified and planned for.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach (i.e. number hotspot, Numicon, oral language, ESOL, in-class interventions with teacher aide support)</p> <p>Encouraging parents to be actively involved at home, being specific about what their children's needs/gaps are</p> <p>Monitor progress at the end of each term.</p> <p>Share information at monitoring syndicate meetings throughout the year.</p> <p>Staff development to include moderation as we work to review our processes and accurately identify levels of progress and achievement across the school.</p>	<p><b>Annual Student Achievement Target</b></p> <p>Identified students in each group will achieve the target set for them as outlined below (2023 Year levels)</p> <p><b>Year 3</b>  <b>Group 1</b> (all 8 students working at Level 1A will be working at Level 2B at the end of the year)  At the end of the year 4/8 (50%) of target <b>Group 1</b> had achieved the target. Of the remaining students 1 is working 1 sub-level, &amp; 1 is working 2 sub-levels below the end of year expectation.</p> <p><b>Group 2</b> (all 3 students working at Level 1P will be working at Level 1A at the end of the year)  At the end of the year 1/3 (33%) of target <b>Group 2</b> had achieved the target. 2 of the remaining students were working 1 sub-level below the end of year expectation.</p> <p><b>Year 4</b>  <b>Group 1</b> (all 6 students working at Level 2B will be working at Level 2PIA at the end of the year)  At the end of the year 5/6 (83%) of target <b>Group 1</b> had achieved the target. The remaining student was working 1 sub-level below the end of year expectation.</p> <p><b>Group 2</b> (all 5 students working at Level 1PIA will be working at Level 2B at the end of the year)  At the end of the year 4/5 (80%) of target <b>Group 2</b> had achieved the target. The remaining student was working 1 sub-level below the end of year expectation.</p> <p><b>Year 5</b>  <b>Group 1</b> (all 11 students working at Level 2P will be working at Level 3B at the end of the year)  At the end of the year 6/11 (55%) of target <b>Group 1</b> had achieved the target. Of the remaining students 3 are working 1 sub-level, &amp; 2 are working 2 sub-levels below the end of year expectation.</p> <p><b>Group 2</b> (all 5 students working at Level 2B will be working at Level 2PIA at the end of the year)  At the end of the year 3/5 (100%) of target <b>Group 2</b> had achieved the target.</p> <p><b>Year 6</b>  <b>Group 1</b> (all 5 students working at Level 2A will be working at Level 3P at the end of the year)  At the end of the year 0/4 (0%) of target <b>Group 1</b> had achieved the target. Of the remaining students 2 are working 1 sub-level, &amp; 2 are working at least 2 sub-levels below the end of year expectation. (One student left)</p> <p><b>Group 2</b> (all 4 students working at Level 2P will be working at Level 3B at the end of the year)  At the end of the year 3/4 (75%) of target <b>Group 2</b> had achieved the target. The remaining student was working 1 sub-level below the end of year expectation.</p> <p>While these targets were mostly not achieved, we saw some significant progress made with all students in these groups during the year. With the DMIC approach in 2023 we continued to see a shift in teacher practice and significant changes in student engagement and progress.</p>	<p>A variety of strategies were used throughout the year to engage the students in maths. We continued with the fourth year of using the DMIC approach to teaching mathematics. (Extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups. Continued whole staff development enabled teachers to better meet the learning needs of the students.</p> <p>Structures and strategies that were used as a part of the DMIC approach were also introduced into other learning areas. This was particularly evident in Structured Literacy.</p> <p>Teachers worked to focus more on problem solving and strategy work through mixed ability groupings. Task and assessment booklets were created by the DMIC team and these were adapted to reflect the cultural makeup of the classes as well as focussing on the interests of the students.</p> <p>We observed that on the whole students continued to be more engaged, enthusiastic and interested in taking part in maths this year. Teachers being more deliberate in the way they structure lessons and learning contributed greatly to this.</p> <p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. These areas of concern continued to be barriers for learning for many children in 2023.</p> <p>Behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning particular has a significant impact on classroom programmes.</p> <p>In Term 3 we began using the No More Marking tool, used by DMIC mentors and research teams as a part of our assessment processes. This learning and implementation will continue in 2024.</p>	<p>We will continue into a fifth year of the DMIC PLD support through Massey University. This will focus on Lesson Study, the final component of the PLD. We continue to see positive signs that DMIC is making a difference to students' engagement, progress and achievement levels across the school, but in particular for our Māori and Pasifika students.</p> <p>We will continue to use DMIC strategies to build on the work that was done this year. This will include focussing our planning and assessment processes, using the DMIC task booklets and No More Marking, as well as looking more at our teaching practice so we are able to better plan, monitor progress and achievement as well as target identified needs.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Review our Mathematics Implementation Folder and our assessment processes to better align them with the DMIC approach. This will enable us to inform planning and teaching practices to best meet the needs of all students. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions.</p> <p>Use data to identify target groups for 2024.</p> <p>Provide support for teacher aides so they can more effectively support learning programmes in classes.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2024. These are focused on student well-being and curriculum.</p>

## Planning for next year:

As a part of the Stokes Valley/Taita Kahui ako we will work with other schools in identified areas to improve progress and achievement of students in mathematics. In 2024, four schools in our Kahui ako will be using DMIC as an approach to teach mathematics.

We will set annual targets for groups of students in maths as we focus on lifting achievement levels. We will include a focus on Māori and Pasifika students in these groups.

We plan to work on creating a stronger connection with our local pre-schools in an effort to address the concern about low levels of maths skills at school entry. This will fit within the Kahui ako work.

We will continue with the DMIC PLD through Massey University that we began in 2020. With the positive impact we have observed with this approach has had already, in particular for our Māori and Pasifika students, we see this as a way of making a difference to the engagement, progress and achievement in maths. This will include focussing on our planning and assessment processes, using the DMIC task booklets and No More Marking, as well as looking at our teaching practice so we are able to better plan, monitor progress and achievement as well as target identified needs.

A major focus this year will be to work with the DMIC team, facilitators on Lesson Study, the final part of the PLD DMIC structure.

We will provide support for teacher aides so they can more effectively support learning programmes in classes.

As a part of our ERO review we will be including a review evaluative focus on the impact of DMIC for our students and teaching practice