



# ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

## School Directory

<b>Ministry Number:</b>	1526
<b>Principal:</b>	Dr Deanna Johnston
<b>School Address:</b>	11a Alamein Road, Panmure, Auckland 1072
<b>School Postal Address:</b>	PO Box 14115, Panmure. Auckland
<b>School Phone:</b>	09 527 6345
<b>School Email:</b>	<a href="mailto:office@tamakiprimary.school.nz">office@tamakiprimary.school.nz</a>
<b>Accountant / Service Provider:</b>	Canterbury Education Services (CES)

# Tāmaki Primary School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Kamaka Tarawa	Presiding Member	Re-elected Sept 2022	June 2025
Dr Deanna Johnston	Principal	Ex Officio	
Mariana Kaitai	Staff Representative	Re-elected Sept 2022	June 2025
Simone Pakieto	Parent Representative	Re-elected Sept 2022	June 2025
Carla Perese	Parent Representative	Elected Sept 2022	June 2025
Nita Ngamotu	Parent Representative	Elected Sept 2022	June 2025
Andre' Monga	Parent Representative	Elected Sept 2022	June 2025
Fa'atili Toala	Parent Representative	Selected Oct 2023	June 2025

# TĀMAKI PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Tāmaki Primary 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.

Kamaka Tarawa

Full Name of Presiding Member

DocuSigned by:

*Kamaka Tarawa*

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Signature of Presiding Member

31 May 2024

Date:

Archana Sharma

Full Name of Principal

DocuSigned by:

*Archana Sharma*

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Signature of Principal

31 May 2024

Date:

# Tāmaki Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	2,972,064	2,603,965	2,989,961
Locally Raised Funds	3	31,448	21,100	29,926
Interest		43,980	12,000	14,550
<b>Total Revenue</b>		<b>3,047,492</b>	<b>2,637,065</b>	<b>3,034,437</b>
<b>Expense</b>				
Locally Raised Funds	3	14,782	9,500	13,716
Learning Resources	4	1,493,668	1,519,591	1,545,702
Administration	5	426,013	180,969	397,414
Interest		1,506	1,800	1,548
Property	6	973,821	924,389	931,911
<b>Total Expense</b>		<b>2,909,790</b>	<b>2,636,249</b>	<b>2,890,291</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>137,702</b>	<b>816</b>	<b>144,146</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>137,702</b>	<b>816</b>	<b>144,146</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.

# Tāmaki Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		993,842	993,844	849,696
Total comprehensive revenue and expense for the year		137,702	816	144,146
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		1,131,544	994,660	993,842
Accumulated comprehensive revenue and expense		1,131,544	994,660	993,842
Reserves		-	-	-
<b>Equity at 31 December</b>		1,131,544	994,660	993,842

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.

# Tāmaki Primary 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	461,543	908,307	595,861
Accounts Receivable	8	150,279	133,655	133,655
Prepayments		5,665	3,775	3,775
Inventories	9	5,580	10,467	10,467
Investments	10	585,474	-	562,931
		1,208,541	1,056,204	1,306,689
<b>Current Liabilities</b>				
GST Payable		5,136	31,409	31,409
Accounts Payable	12	116,573	152,265	155,231
Revenue Received in Advance	13	4,020	2,076	665
Provision for Cyclical Maintenance	14	19,936	19,936	19,936
Finance Lease Liability	15	9,121	8,513	8,502
Funds held in Trust	16	-	-	1,412
Funds held for Capital Works Projects	17	85,396	-	279,300
		240,182	214,199	496,455
<b>Working Capital Surplus/(Deficit)</b>		968,359	842,005	810,234
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	172,666	159,744	197,810
		172,666	159,744	197,810
<b>Non-current Liabilities</b>				
Finance Lease Liability	15	9,481	7,089	14,202
		9,481	7,089	14,202
<b>Net Assets</b>		1,131,544	994,660	993,842
<b>Equity</b>		1,131,544	994,660	993,842

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

# Tāmaki Primary School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		915,285	749,412	816,279
Locally Raised Funds		(3,931)	19,548	28,374
Goods and Services Tax (net)		(26,273)	31,381	31,381
Payments to Employees		(338,230)	(368,253)	(378,432)
Payments to Suppliers		(458,954)	(218,090)	(330,022)
Interest Paid		(1,506)	(1,800)	(1,548)
Interest Received		28,436	6,232	17,403
Net cash from/(to) Operating Activities		114,827	218,430	183,435
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(22,559)	(31,222)	(54,457)
Purchase of Investments		(22,543)	554,231	(8,700)
Net cash from/(to) Investing Activities		(45,102)	523,009	(63,157)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(8,726)	(9,102)	(8,982)
Funds Administered on Behalf of Other Parties		(195,317)	-	229,108
Net cash from/(to) Financing Activities		(204,043)	(9,102)	220,126
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(134,318)</b>	<b>732,337</b>	<b>340,404</b>
Cash and cash equivalents at the beginning of the year	7	595,861	175,970	255,457
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>461,543</b>	<b>908,307</b>	<b>595,861</b>

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

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



# Tāmaki Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tāmaki Primary 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 11.

**Critical Judgements in applying accounting policies**

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

**Classification of leases**

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

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

**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) 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.

**e) 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.

**f) 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.

**g) Inventories**

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

**h) Investments**

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

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

The estimated useful lives of the assets are:

Building improvements	20 years
Furniture and equipment	5 - 10 years
Information and communication technology	3 – 5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

**Non cash generating assets**

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

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 surplus or deficit.

**k) Accounts Payable**

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

**l) Employee Entitlements***Short-term employee entitlements*

Employee 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

*Long-term employee entitlements*

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

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

**m) Revenue Received in Advance**

Revenue received in advance relates to 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.

**n) 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.

**o) 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.

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

**q) Financial Instruments**

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

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

**r) 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.

**s) Budget Figures**

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

**t) 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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Government Grants - Ministry of Education	911,265	625,307	1,023,084
Teachers' Salaries Grants	1,254,841	1,213,800	1,202,019
Use of Land and Buildings Grants	805,958	764,858	764,858
	<u>2,972,064</u>	<u>2,603,965</u>	<u>2,989,961</u>

The school has opted in to the donations scheme for this year. Total amount received was \$27,279.

**3. Locally Raised Funds**

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Donations & Bequests	970	1,000	1,550
Trading	21,409	18,000	26,214
Fundraising & Community Grants	9,069	2,100	2,162
	<u>31,448</u>	<u>21,100</u>	<u>29,926</u>
<b>Expense</b>			
Trading	14,782	9,500	13,716
	<u>14,782</u>	<u>9,500</u>	<u>13,716</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>16,666</u>	<u>11,600</u>	<u>16,210</u>

**4. Learning Resources**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	45,986	46,122	114,137
Information and Communication Technology	20,711	21,566	20,019
Library Resources	550	1,100	2,531
Employee Benefits - Salaries	1,369,320	1,355,336	1,340,284
Staff Development	4,774	6,000	7,016
Depreciation	52,327	89,467	61,715
	<u>1,493,668</u>	<u>1,519,591</u>	<u>1,545,702</u>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	8,700	8,700	8,440
Board Fees	2,470	3,240	2,390
Board Expenses	5,667	8,000	10,702
Communication	4,104	5,300	5,191
Consumables	5,866	6,000	7,748
Healthy Lunches	246,973	-	196,299
Other	15,705	10,560	12,416
Postage	200	300	282
Employee Benefits - Salaries	117,642	119,747	135,515
Insurance	2,269	2,334	1,662
Service Providers, Contractors and Consultancy	16,417	16,788	16,769
	<u>426,013</u>	<u>180,969</u>	<u>397,414</u>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	6,600	7,200	11,254
Grounds	7,119	7,500	6,940
Heat, Light and Water	25,403	19,500	21,208
Repairs and Maintenance	18,890	13,444	18,129
Use of Land and Buildings	805,958	764,858	764,858
Security	3,353	4,400	4,353
Employee Benefits - Salaries	106,498	107,487	105,169
	<u>973,821</u>	<u>924,389</u>	<u>931,911</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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	461,543	908,307	595,861
Cash and cash equivalents for Statement of Cash Flows	<u>461,543</u>	<u>908,307</u>	<u>595,861</u>

Of the \$461,543 Cash and Cash Equivalents, \$85,395 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	36,266	1,552	1,552
Interest Receivable	21,312	5,768	5,768
Teacher Salaries Grant Receivable	92,701	126,335	126,335
	<u>150,279</u>	<u>133,655</u>	<u>133,655</u>
Receivables from Exchange Transactions	57,578	7,320	7,320
Receivables from Non-Exchange Transactions	92,701	126,335	126,335
	<u>150,279</u>	<u>133,655</u>	<u>133,655</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	-	1,069	1,069
School Uniforms	5,580	9,398	9,398
	<u>5,580</u>	<u>10,467</u>	<u>10,467</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	585,474	-	562,931
Total Investments	<u>585,474</u>	<u>-</u>	<u>562,931</u>



**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	3,020	-	-	-	(3,020)	-
Furniture and Equipment	104,131	9,747	-	-	(18,572)	95,306
Information and Communication Technology	61,984	12,813	-	-	(21,462)	53,335
Leased Assets	21,202	4,623	-	-	(8,339)	17,486
Library Resources	7,473	-	-	-	(934)	6,539
<b>Balance at 31 December 2023</b>	<b>197,810</b>	<b>27,183</b>	<b>-</b>	<b>-</b>	<b>(52,327)</b>	<b>172,666</b>

The net carrying value of information & communication technology equipment held under a finance lease is \$17,486 (2022: \$21,202)

**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	99,776	(99,776)	-	99,776	(96,756)	3,020
Furniture and Equipment	460,085	(364,779)	95,306	450,338	(346,207)	104,131
Information and Communication Technology	388,902	(335,567)	53,335	376,089	(314,105)	61,984
Leased Assets	85,189	(67,703)	17,486	80,565	(59,363)	21,202
Library Resources	38,071	(31,532)	6,539	38,071	(30,598)	7,473
<b>Balance at 31 December 2023</b>	<b>1,072,023</b>	<b>(899,357)</b>	<b>172,666</b>	<b>1,044,839</b>	<b>(847,029)</b>	<b>197,810</b>

**12. Accounts Payable**

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	3,672	14,583	17,549
Accruals	16,904	8,440	8,440
Employee Entitlements - Salaries	92,701	126,335	126,335
Employee Entitlements - Leave Accrual	3,296	2,907	2,907
	<b>116,573</b>	<b>152,265</b>	<b>155,231</b>
Payables for Exchange Transactions	116,573	152,265	155,231
	<b>116,573</b>	<b>152,265</b>	<b>155,231</b>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Grants in Advance - Ministry of Education	4,020	2,076	-
Other revenue in Advance	-	-	665
	<u>4,020</u>	<u>2,076</u>	<u>665</u>

**14. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	19,936	-	27,546
Use of the Provision During the Year	-	-	(7,610)
Provision at the End of the Year	<u>19,936</u>	<u>-</u>	<u>19,936</u>
Cyclical Maintenance - Current	19,936	19,936	19,936
	<u>19,936</u>	<u>19,936</u>	<u>19,936</u>

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.

**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:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	10,256	8,513	9,944
Later than One Year and no Later than Five Years	10,025	7,089	15,282
Future Finance Charges	(1,679)		(2,522)
	<u>18,602</u>	<u>15,602</u>	<u>22,704</u>
<b>Represented by</b>			
Finance lease liability - Current	9,121	8,513	8,502
Finance lease liability - Non current	9,481	7,089	14,202
	<u>18,602</u>	<u>15,602</u>	<u>22,704</u>

**16. Funds held in Trust**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	-	-	1,412
	<u>-</u>	<u>-</u>	<u>1,412</u>

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

## 17. 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 project is included under cash and cash equivalents in note 7.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE 5YA - Block 1 ILE Breakout Space	49,970	162,789	(212,759)	-	-
MOE 5YA - Carpet, Vinyl & Wall Lining Replacement	229,330	11,754	(241,084)	-	-
MOE 5YA - Block 1 Lifecycle Replacement	-	63,822	(3,490)	-	60,332
MOE 5YA - Block 1 Timber Door Replacement	-	27,182	(2,118)	-	25,064
Totals	<u>279,300</u>	<u>265,547</u>	<u>(459,451)</u>	<u>-</u>	<u>85,396</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	85,396
Funds Receivable from the Ministry of Education	-

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE 5YA - PA/Bell	(383)	38,392	(38,009)	-	-
MOE 5YA - Block 1 ILE Breakout Space	51,988	-	(2,018)	-	49,970
MOE 5YA - Carpet, Vinyl & Wall Lining Replacement	-	236,840	(7,509)	-	229,330
Totals	<u>51,605</u>	<u>275,232</u>	<u>(47,536)</u>	<u>-</u>	<u>279,300</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	279,300
Funds Receivable from the Ministry of Education	-

## 18. Related Party Transactions

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

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

**19. Remuneration***Key management personnel compensation*

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,470	2,390
<i>Leadership Team</i>		
Remuneration	279,426	259,486
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>281,896</u>	<u>261,876</u>

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. 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:

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	1 - 5	1 - 5

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	2.00	1.00
110 - 120	2.00	2.00
	<u>4.00</u>	<u>3.00</u>

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

## 20. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

## Capital Commitments

At 31 December 2023, the Board had capital commitments of \$95,507 (2022:\$411,383) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 1 Lifecycle Replacement	70,913	3,490	67,423
Block 1 Timber Door Replacement	30,202	2,118	28,084

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	461,543	908,307	595,861
Receivables	150,279	133,655	133,655
Investments - Term Deposits	585,474	-	562,931
Total financial assets measured at amortised cost	<u>1,197,296</u>	<u>1,041,962</u>	<u>1,292,447</u>

### Financial liabilities measured at amortised cost

Payables	116,573	152,265	155,231
Finance Leases	18,602	15,602	22,704
Total financial liabilities measured at amortised cost	<u>135,175</u>	<u>167,867</u>	<u>177,935</u>

## **22. Events After Balance Date**

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

## **23. Comparatives**

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

## Independent Auditor's Report

# To the readers of Tamaki Primary School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

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Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

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The Auditor-General is the auditor of Tamaki Primary School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, 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 19, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 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 of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

## 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, good employer report and Kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

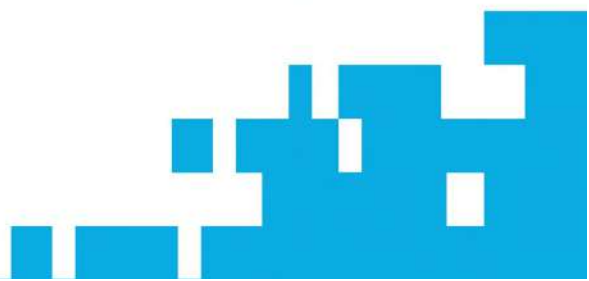
## Independence

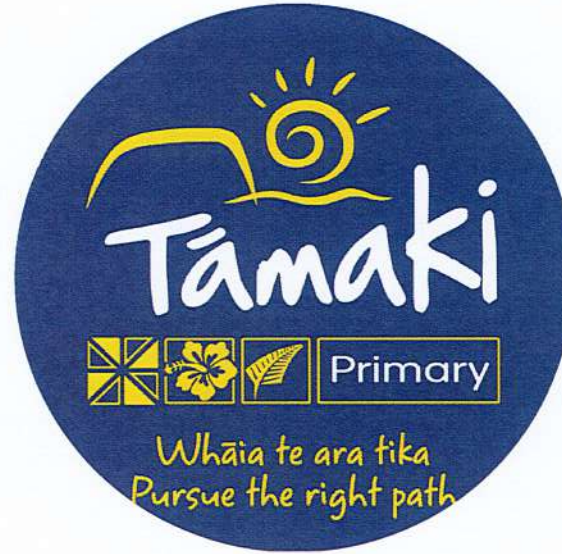
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

**Wayne Tukiri**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand





TĀMAKI PRIMARY SCHOOL (1526)

2023 ANNUAL REPORT

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## List of all School Board Members

Board Member names	Date that the Board Member's term finishes
Dr Deanna Johnston	End of 2023
Mariana Kaitai	2025
Andre Monga	2025
Simone Pakieto	2025
Carla Perese	2025
Kamaka Tarawa	2025
Fa'atili Toala	2025



## 2023 Statement of Variance: progress against targets

### Strategic Goal

**GOAL 1: LEARN (N2P3, 4)** Rich and responsive Curriculum maximise success for all ākonga

### Annual Goal/Target: Reading I Pānui

#### 1a. High quality relationships and high quality teaching & learning in literacy increased

Increase the achievement of all ākonga in literacy reading I pānui (increase rates of acceleration for those identified ākonga not at expectation)

Actions (from the 2023 Annual Plan) <i>What did we do?</i>	Outcomes? <i>What happened?</i>	Reasons for Variance <i>Why it happened?</i>	Planning for 2024 <i>Where to next?</i>
<ul style="list-style-type: none"> <li>- PLCs informed by relevant research and aligned with targeted PLD; Targeted PLC/PLD implemented and carried through to T4; Literacy workshops led by external facilitator and Principal</li> <li>- Kaiako actively engaged in weekly targeted PLD aligned to Team Hui evaluation as part of Kaiako Professional Growth Cycle (PGC); School wide planning, teaching, assessment, evaluation and reporting aligned with Teaching As Inquiry (TAI); increased use of noticing &amp; responding tactics; TPS Values woven into PLCs/PLD</li> <li>- Kaiako and Teams analysed assessment data to set next learning actions with ākonga</li> <li>- Focussed Kaiako observations and 1:1 conversations to analyse, identify and affirm effective reading practice; Modelling of reading practice with targeted ākonga; Team Leaders observed and trialed use of ICM feedback &amp; feedforward strategies with their Kaiako</li> <li>- Kaiako planned targeted programmes, grouping ākonga according to learning needs and conversations for co-constructing ākonga learning goals</li> <li>- Kaiako delivery of culturally contextualised lessons for all ākonga (Deliberate Acts of Teaching DATs, use of accelerative practices), flexible &amp; inclusive grouping</li> <li>- Coherent expansion of foundation vocabulary &amp; use of rich literacy texts (includes Rumaki Unit Te Puna Wairua TPW and Tongan</li> </ul>	<p>Tracking reported to the Board start of year, midyear and end of year</p> <p>School wide global % points shift at Year levels; SoY 25% to EoY 68% At/Beyond Curriculum Expectation (CE) (an increase on 2022 EoY comparison) 100% Y1; 62% Y3; 75% Y6; 72% Y7; 87% when including ākonga 'in Curriculum Phase' (an increase on 2022)</p> <p>Parity increased from Midyear (MY) to End of Year (EoY) tracking the same ākonga cohort 2023 MY 42% to EoY 69% (an increase on 2022 MY and EoY comparisons); increased parity also evident when including ākonga 'in</p>	<p>2023 the first year of four consecutive Terms of re-focussing teaching and learning – 'catch up mode', following three years of significant disruption to already at-risk ākonga learning due to the pandemic impacting engagement and attendance</p> <p>School wide daily focus on MoE strategy to improve ākonga daily attendance; reached school wide goal of 90% several times across the year, as well reducing unjustified absences to single digits; sickness (including COVID infection still present)</p>	<p>Maintain fidelity to reading I pānui and oral language I reo a waha programmes, and Assessment for Learning (AfL) processes, particularly for those ākonga identified as not yet working at Curriculum expectation/in phase (refreshed English Curriculum)</p> <p>*Termly tracking of data; Weekly Team planning review; Fortnightly Kaiako kōrero to identify tactics for ākonga not yet making expected progress</p> <p>*Implement third year of MoE externally funded literacy, with a specific focus on writing I tuhituhi, and as well as AfL PLD via Vision Education with Dr Alison Davis and facilitator Doreen Jukes</p>



<p>bilingual class Talamuka-'a-Tonga TmT); digital devices utilised to leverage literacy modes</p> <ul style="list-style-type: none"> <li>- Implementation of MoE English Medium reading texts, including new MoE texts for TPW and TmT</li> <li>- Resourced a fluent te reo Māori Kaiako in TPW; specific MoE PLD local support for TPW Kaiako Māori, including creation of TPW local curriculum statement</li> <li>- Focus on increasing ākonga joy, critical thinking, rich dialogue, co-operative problem solving &amp; voice capture</li> <li>- Sharing of school-wide assessment data with Kaiako to inform year level, gender and ethnicity areas for improvement and acceleration needed start of year, mid-year to end of year 2023</li> <li>- Ākonga data and information celebrated and shared with parents/caregivers via Whānau Kōrero sessions, Whānui Hui, ākonga achievement reports</li> <li>- Targeted allocation of learning support personnel to better meet flexible groupings and variable needs of targeted ākonga</li> <li>- SLT and Kaiako engagement in NZC Refresh English MoE PLD, including MoE provided Teacher Only Days; Critical thinking applied to exploration of <i>Understand Know Do</i> (UKD) and <i>Progressions</i> in the new English Curriculum; trialed UKD aspects in Kaiako/Team planning</li> </ul>	<p>Curriculum Phase' MY 72% to EoY 88%</p> <p>Aromatawai review in TPW; review of eTap data gathering construct consistent with TPW local curriculum review and aligned with Te Marautanga o Aotearoa (TMoA) kaupapa *(re DP and Pou Matua report)</p>	<p>noticed as a contributing factor to reduced attendance in Term 2, 3 (winter months)</p>	<p>*Implement third year of targeted internally led PLCs/PLD with a specific focus on writing   tuhituhi</p> <p>*2024 Budget for accessing external PLD workshops for targeted Kaiako support</p> <p>*Staff a full-time 2nd Kaiako to support Rumaki Unit Te Puna Wairua (TPW)</p> <p>*Reinforce 3 School Values to become authentic and culturally responsive in practice; localised Values underpin learning focussed relationships within a learning focussed environment/whānau-like class setting</p> <p>Implement the Government's mandate of 1 hour reading per day</p>
<p><b>Evidence:</b></p> <ul style="list-style-type: none"> <li>- Day to day in class reading lesson observations, Kaiako lesson modelling books (formative assessment notes)</li> <li>- Kaiako and leadership overall professional Curriculum judgments</li> <li>- Phonics lessons, vocab tasks, as well as moderation of reading and writing samples in Team hui</li> <li>- Reading Running Records (PM Benchmark, Probe, informal quick 100 words); Moderation of Reading Running Records data within and by each Team; PATs</li> </ul>			



## Annual Goal/Target: Writing | Pānui

### 1a. High quality relationships and high quality teaching & learning in literacy increased

Increase the achievement of all ākonga in literacy writing | tuhituhi (increase rates of acceleration for those identified ākonga not at expectation)

Actions (from the 2023 Annual Plan) <i>What did we do?</i>	Outcomes? <i>What happened?</i>	Reasons for Variance <i>Why it happened?</i>	Planning for 2024 <i>Where to next?</i>
<p>(As above, literacy reading was the central focus of review for the year)</p> <ul style="list-style-type: none"> <li>- Tools used e-asTTle writing; School Entry Assessments including vocabulary lists, Yolanda Soryl Phonics programme; TPW Te Hanganga Reo PLD and implementation of corresponding Aromatawai rauemi documents</li> <li>- Targeted PLC/PLD implemented and carried through to T4; Literacy workshops showing reciprocal links from reading to writing practice led by external facilitator and Principal; Kaiako actively engaged in weekly targeted PLD aligned to Team Hui evaluation as part of Kaiako PGC</li> <li>- Sharing of school-wide assessment data for improvement and acceleration needed SoY, MY to EoY 2023; Teams analysed and moderated writing assessment data to set next learning actions with ākonga</li> <li>- Focussed Kaiako observations and 1:1 conversations to analyse, identify and affirm effective writing practice; Modelling with targeted ākonga</li> <li>- Kaiako planned targeted programmes, grouping ākonga according to learning needs and conversations for co-constructing ākonga learning goals; Kaiako delivery of culturally contextualised lessons</li> <li>- Coherent expansion of foundation vocabulary; digital devices utilised to leverage literacy modes; Implementation of MoE reading texts to support reciprocal links to writing</li> <li>- Resourced a fluent te reo Māori Kaiako for TPW; MoE specific PLD support</li> <li>- Ākonga data and information celebrated and shared with parents/ caregivers via Whānau Kōrero sessions, Hui, ākonga achievement reports</li> <li>- Targeted allocation of learning support personnel to better meet flexible groupings and variable needs of targeted ākonga</li> </ul>	<p>Tracking reported to the Board SoY, MY and EoY (major focus was on reading   pānui)</p> <p>School wide global % points shift at Year levels; SoY 18% to EoY 49% At/Beyond CE (same as 2022 EoY comparison) 100% Y1, 59% Y2, 58% Y6; when including ākonga 'in Curriculum Phase' = 76% (an increase on 2022)</p> <p>Parity increased from MY to EoY tracking the same ākonga cohort 2023 MY 36% to EoY 49%; increased parity also evident when including ākonga 'in Curriculum Phase' MY 64% to EoY 77%</p> <p>Aromatawai review in TPW; review of eTap data gathering construct consistent with TPW local curriculum review and aligned with TMOA kaupapa*</p>	<p>2023 the first year of four consecutive Terms of re-focussing teaching and learning – 'catch up mode', following three years of significant disruption to already at-risk ākonga learning due to the pandemic impacting engagement and attendance</p> <p>School wide daily focus on MoE strategy to improve ākonga daily attendance; reached school wide goal of 90% several times across the year, as well reducing unjustified absences to single digits; sickness noticed as a contributing factor to reduced attendance in Term 2, 3 (winter months)</p>	<p>*Above</p> <p>Major focus on writing   tuhituhi holding fidelity to reading and oral language   reo a waha programmes (reciprocal relationship of reading and writing), and Assessment for Learning (AfL) processes, particularly for those ākonga identified as not yet working at Curriculum expectation/in phase (refreshed English Curriculum) i.e., Y5-7 cohorts in 2024</p> <p>Implement the Government's mandate of 1 hour writing per day</p>
<p><b>Evidence:</b></p>	<ul style="list-style-type: none"> <li>- Day to day in class literacy lesson observations, Kaiako lesson modelling books (formative assessment notes)</li> <li>- Kaiako and leadership overall professional Curriculum judgments</li> <li>- Phonics lessons, vocab tasks, as well as moderation of reading and writing samples in Team hui</li> <li>- Vocab results taken from results of ākonga Reading Running Records to inform next prioritised teaching points; easTTle writing</li> </ul>		



## Annual Goal/Target: Mathematics/Statistics | Pāngarau

### 1a. High quality relationships and high quality teaching & learning in mathematics increased

Increase the achievement of all ākonga in literacy mathematics | pāngarau (increase rates of acceleration for those identified ākonga not at expectation)

Actions (from the 2023 Annual Plan) <i>What did we do?</i>	Outcomes? <i>What happened?</i>	Reasons for Variance <i>Why it happened?</i>	Planning for 2024 <i>Where to next?</i>
<ul style="list-style-type: none"> <li>- Principal establishment of external <i>The Learner First</i> (TLF) Maths Collaborative School Cluster to increase networking support and build on Kaiako maths teaching capability</li> <li>- Kaiako engaged in PLCs/PLD of TLF Termly PLD days and TLF year level core strategy PLD Zooms; implementation of core TLF strategies (rich tasks; knowledge building; procedural fluency); identified and explored indicators of effectiveness/5 dimensions of powerful maths; Teams' Local Curriculum back-mapping to assisted planning</li> <li>- Pāngarau and aromatawai PLD specific support for TPW Kaiako Māori; specific MoE PLD local support for TPW Kaiako Māori, including creation of TPW local curriculum statement; Tuakana/teina grouping of TPW ākonga</li> <li>- Focussing on balanced maths programmes for all ākonga; developing shared teaching approaches and indicators of effective practice and AfL, weaving TPS Values in lessons</li> <li>- Increasing teacher and ākonga agency and efficacy; distributed maths leadership to support Team collaboration</li> <li>- Strengthening learning-focussed relationships through culturally conscious and culturally responsive practice to increase ākonga efficacy and agency (enjoyment in and of maths)</li> <li>- Strengthening kaiako conversations for high expectations teaching</li> <li>- Strengthening school-wide data use in decisions for implementing and monitoring targeted actions for all ākonga</li> <li>- Explored <i>Te Mātaiaho</i> Curriculum refresh of mathematics via PLCs and MoE Teacher Only Days</li> </ul>	<p>Tracking reported to the Board SoY, MY and EoY (major focus was on reading   pānui)</p> <p>School wide global % points shift at Year levels; SoY 21% to EoY 58% At/Beyond CE (same as 2022 EoY comparison) 100% Y1, 59% Y2, 63% Y3; 76% Y6; when including ākonga 'in Curriculum Phase' = 77% (an increase on 2022)</p> <p>Disparity reduced from MY to EoY tracking the same ākonga cohort 2023 MY 36% to EoY 60% (an increase on 2022 MY and EoY comparisons); increased parity also evident when including ākonga 'in Curriculum Phase' MY 64% to EoY 78%</p> <p>Aromatawai review in TPW; review of eTap data gathering construct consistent with TPW local curriculum review and aligned with TMOA kaupapa*</p>	<p>2023 the first year of four consecutive Terms of re-focussing teaching and learning – 'catch up mode', following three years of significant disruption to already at-risk ākonga learning due to the pandemic impacting engagement and attendance</p> <p>School wide daily focus on MoE strategy to improve ākonga daily attendance; reached school wide goal of 90% several times across the year, as well reducing unjustified absences to single digits; sickness noticed as a contributing factor to reduced attendance in Term 2, 3 (winter months)</p>	<p>*Above</p> <p>Target mathematics to increase ākonga success specifically Y4, 5, 8 cohorts in 2024</p> <p>Enter Year Two of partnership with local Principals and Schools via the 2023 established <i>Maths Collaborative Cluster</i> with external PLD from Rob Proffitt-White (<i>The Learner First TLF</i>) reinforced with internal PLD, Rapid Routines and effective planning</p> <p>Implement the Government's mandate of 1 hour mathematics/statistics per day</p>
<p><b>Evidence:</b></p>	<ul style="list-style-type: none"> <li>- Kaiako and leadership overall professional Curriculum judgments; PLC and Team hui conversations</li> <li>- Rapid Routine snapshot lessons Y1-8; GLOSS maths test (Y4-8), Junior Assessment Maths (JAM) test (Y1-3), PATs</li> <li>- Individual and Team feedback sessions; Kaiako lesson modelling books (formative assessment notes)</li> </ul>		





## Evaluation and analysis of the School's ākonga progress and achievement

### School wide Literacy and Mathematics

- Progress and achievement reported at Board meetings. Refer to 2023 Strategic/Annual Plan and above Statement of Variance where Kaiako Māori were part of the literacy and mathematics PLCs/PLD initiatives
- Successful completion of 2<sup>nd</sup> year of literacy MoE PLD with a specific and major school wide focus on reading | pānui. A wealth of culturally relevant MoE reading texts for English Medium, Rumaki Unit and Tongan class were received in 2023 and appropriate for ākonga engagement during reading lessons
- Successful completion of 1<sup>st</sup> year of *The Learner First* PLD with external facilitators via Principal established Collaborative Cluster (of Schools), focusing on trialing of *Rapid Routines*; positive uptake of PLD with kaimahi commenting feeling 'liberated' with the mathematics PLD having positive impact on class planning and delivery of lessons with ākonga and their enjoyment. Delighted to have been included in the ERO research project about mathematics teaching practice in the foundation years with Ruth Pritchard, who visited the School, conducting interviews and observations of practice. The findings will be included along with other Schools' practice and published in the new year. A very affirming experience with the ERO Team

### *Te Puna Wairua (TPW) Reo Rua to Rumaki*

- Progress and achievement reported at Board meetings, in particular, review of texts and resources aligned to increasing te reo Māori fluency in pānui, tuhituhi and pāngarau. PLD included MoE intervention support in aromatawai, pāngarau and Local Curriculum. Refer to 2023 Strategic/Annual Plan and above Statement of Variance where Kaiako Māori were part of the literacy and mathematics PLCs/PLD initiatives. Refer to 2023 TPW Ākonga Achievement Report in pānui, tuhituhi and pāngarau (DP and Pou Matua); note that the number of ākonga in the Unit at 23 and to protect privacy of smaller cohorts

### *Reading | Pānui*

- Refer to 2023 Strategic/Annual Plan and above Statement of Variance. Across the year, the trend shows a reduction of the number of ākonga Below Curriculum Expectation to At and/or Beyond Curriculum Level/Expectation (CE). Global School wide outcomes Start of Year (SoY) show 25% At/Beyond CE, Midyear (MY) 44% to 68% End of Year (EoY). Outcomes by ethnicity include (note some cohorts include less than 5 ākonga and are not commented on to protect privacy): Reading outcomes for Māori students show a 9% increase At/Beyond CE from SoY to MY; Tongan 17% increase; Samoan 26% increase; Cook Island Māori 32% increase; Niue 50% reduction of students Below CE. Females outperform males MY by 10% (refer to DP 2023 EoY comparison by ethnicity and gender cohorts)

### *Writing | Tuhituhi*

- Refer to 2023 Strategic/Annual Plan and above Statement of Variance. Across the year, the trend shows a reduction of the number of ākonga Below CE to At and/or Beyond CE. Global School wide outcomes SoY show 18% At/Beyond CE, MY 37% to 49% EoY. Females outperform males MY by 16% (refer to DP 2023 EoY comparison by ethnicity and gender cohorts)

### *Mathematics | Pāngarau*

- Refer to 2023 Strategic/Annual Plan and above Statement of Variance. Across the year, the trend shows a reduction of the number of ākonga Below CE to At and/or Beyond CE. Global School wide outcomes SoY show 21% At/Beyond CE, MY 38% to 58% EoY. Number of females and males perform equally at MY (refer to DP 2023 EoY comparison by ethnicity and gender cohorts)



### **Te Ao Māori, Te Reo Māori**

- Refer to 2023 Strategic/Annual Plan and Principal's Reports to the Board. We continued to work towards normalising kawa and tikanga, not foregrounded in School wide daily operations three years ago e.g., localised School pepeha; Karakia tīmatanga; drawing on a variety of appropriate Karakia whakamutunga; Karakia kai, and introducing pōwhiri start of each Term for new students and whānau. Basic commands and greetings used both spoken and written; foregrounding the 3 Values Manaakitanga, Kaitiakitanga, Rangatiratanga in the redeveloped School wide expectations *Positive Culture for Learning* (PC4L) matrix, and student Certificates; the 3 Values foregrounded in planning and teaching as well as increasing ngā kupu word banks for students' learning; building knowledge of whakataukī in weekly staff PLC/PLD sessions. Highlighting Te Ao Māori within the School's Education for Sustainability initiatives e.g., Mahi Māra (garden, Trees for Survival) and new introduction of composting/bin/waste reduction Kaitiakitanga systems. Two Kaiako fluent in Te Reo Māori, the Principal completed Level 4 of *Te Ahu o te Reo Māori* (MoE funded PLD 2021 to 2023) and the DP Level 1. Celebration of te reo Māori language weeks and significance of Matariki with ākongā and whānau

### **Aotearoa/NZ Histories Curriculum – Student Inquiry Learning**

- Refer to 2023 Strategic/Annual Plan and Principal's Reports to the Board. Successful engagement with mana whenua where staff completed local hikoī to build knowledge and understanding of the local area/rohe and its significant narratives and landmarks. Helped further inform need to foreground mana whenua narratives in the School's new build plans with the MoE. Staff only days to explore the new ANZH Curriculum. Principal led PLD to review new ANZH/social sciences Curriculum to support Kaiako planning and teaching of student inquiry units; included drawing similarities with cultural heritage of all students

### **Ngā mahi a Rēhia | Performing Arts**

- Successful completion of first time resourcing a Kaiako Māori to lead School wide performing arts learning with ākongā and to support Kaiako PLD via modelling. Successful teaching and leadership of a School wide Kapa Haka group ( a first for Juniors to Seniors, a mix of cultural heritage) by very capable Kaiako Māori who also gifted the group with the name *He Iti Mapihi Pounamu* and they performed strongly at the 2023 Kōtuku Cultural Festival

### **Toi Ataata | Visual Arts**

- Refer to 2023 Strategic/Annual Plan and Principal's Reports to the Board. Principal led PLD to review and develop a School wide template to link both visual arts and the social sciences Curriculum showing links from Matariki celebrations, NZ artist and individual cultural heritage with significant local landmarks; planning template included process for student evaluation

### **Health/PE and Sports Curriculum**

- Successful resumption of participation in Cluster sports after past years of pandemic disruption. Successful positive sports engagement with a local Intermediate to support the School's Y7/8 students competitive skills with a wider range of senior student cohorts. In-school leadership distribution to ensure PE/Sports coordinator role supported strategic/annual initiatives and goals. Informative parent/whānau consultation for Health/PE Curriculum review and development of Delivery Statement (approved by the Board)



## How we have given effect to Te Tiriti o Waitangi

Number 1 School Policy, including feedback on Policy review each Term i.e., SchoolDocs Policies (available online via School website)

### Partnership

- Consultation with Māori community, Mana Whenua and iwi; Mana Whenua education advisors of the local area e.g., Future planning and consultation for Strategic Planning; Curriculum review and development (Health/PE, sexuality education, EOTC); Whānau Hui 2023; new build review development e.g., mana whenua engagement - feedback to exemplify significance of local narratives/landmarks; Board Member Representation; Board Hui protocol e.g., Karakia tīmatanga and whakamutunga; NELP, Ka Hikitia and Tau Mai te Reo in Strategic/Annual Plans

### Protection

- Actively front and remove any racism or stigmatism that arises; reinforcing and foregrounding the School's 3 localised Values in the life of the School and in relationships with staff, students and parents/whānau; Staff te Ao Māori and te reo Māori PLD and culturally relevant/responsive teaching practice; Whānau engagement with the life of the School e.g., events/activities/trips/in-class volunteers; Principal led review of enrolment processes to include culturally appropriate processes for supporting whānau seeking Rumaki instruction and liaising with Kaiako Māori for akomanga pre-visits; PC4L relationship expectations i.e., introduced culturally responsive processes for addressing harm via restorative practice (between Kaiako and ākonga)

### Participation

- Whānau Hui and focus groups; Whānau Kōrero hui with Kaiako, ākonga-led (reviewed and redeveloped); Ako Days (open class sessions with a range of times for parents/whānau to be amongst learning in their child's literacy and maths class lessons); review and development of the new ANZH social science Curriculum for Kaiako planning and teaching; localised School Karakia, simple mihi and School Pepeha

### Summary statement for 2024 planning

- That the Board supports the 2023 internal review and development to improve ākonga engagement, progress and achievement through the 2024 Strategic Plan priorities/goals and Annual Implementation Plan (AIP)
- Maintain fidelity to reading/pānui effective practice; have a major focus on writing/tuhituhi with a strong underpinning of oral language development
- Continue a strong development of higher order thinking in literacy and mathematics/pāngarau teaching/learning, with strong oral language underpinning
- Implementation of the MoE funded PLD interventions in literacy writing, Assessment for Learning (AfL); School funded mathematics I pāngarau *TLF Collaborative Cluster* initiative that includes reinforcement of *TLF Rapid Routines* and development of effective Kaiako planning and flexible/inclusive assessment tasks
- Further develop *Ngā Matāpono mā Te Puna Wairua* (version 1) the Foundational Principles of the Local Curriculum of Te Puna Wairua teaching and learning for ākonga (Reo Rua to Rumaki)
- Further develop Tongan language acquisition and instruction for students in Talamuka-'a-Tonga
- Continue with in-school leadership development and with targeted in-house/externally led PLD via Kaiako PLCs and Teaching As Inquiry sessions
- Continue engagement in NZC English and Mathematics refresh PLD; and Aotearoa/NZ Hitori PLD for informing culturally responsive practice



## Statement of compliance with employment policy

### Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?	Yes. The Board completed its ERO Board Assurance Self-Audit documentation for ERO Evaluation Partner November 2023
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Yes. It is recorded in our School Policies of SchoolDocs Yes, including an annual EEO all staff survey completed in 2023
How do you practise impartial selection of suitably qualified persons for appointment?	We follow our appointments policy and process, including referee and safety checks
How are you recognising, the aims and aspirations of Māori, the employment requirements of Māori, and greater involvement of Māori in the Education service?	Our appointment process is open to and supports applicants who identify as Māori and/or Māori heritage and identity. Including the use of Te reo me ngā tikanga during interviews Current kaimahi Māori are encouraged and supported to follow their aspirations in all areas of the School (includes application for annual Fixed Term Units). They has a significant voice in the direction of the School through positions of responsibility and consultation Māori and non-Māori kaimahi support the growth and normalisation of Te Reo and Kaiako Māori.
How have you enhanced the abilities of individual employees?	We have a comprehension PLD programme for all staff
How are you recognising the employment requirements of women?	Females have access to relevant/similar opportunities as males (refer to relevant Collective Agreements)
How are you recognising the employment requirements of persons with disabilities?	The School supports any staff with disabilities or environmental needs. Currently this includes modified furniture and allowance for hearing and or vision

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
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

*Following the completion of the 2023 Annual Audit with CES, and undertaken by RSM in 2024, refer to the following documentation:*

### **Statement of responsibility signed and dated**

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.

### **Statement of comprehensive revenue and expense**

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

### **Statement of changes in net assets/equity**

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

### **Statement of financial position**

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

### **Statement of cash flows**

This statement shows all cash received and all cash paid by the School over the financial year.

### **Notes to the financial statements**

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**

This report is prepared by the auditor of the School 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.



## KiwiSport funding

*The KiwiSport funding does not form part of the financial statements. It should be shown as a separate statement within the Annual Report.*

KiwiSport funding is a Government initiative that promotes sport and aims to increase opportunities for ākonga engagement in sports activities. The Ministry of Education (MoE) funding for 2023 to the School's Operation Grant was \$2622. Following 2022, a further proposal from the Kāhui Ako was made to the School Cluster to contribute an annual contribution for the appointment of a Cluster Sports Co-ordinator. The School agreed to this contribution of \$2000 to the Kāhui Ako, however, staff including the School's PE/Sports' Co-ordinator, did not see any benefit gained for its ākonga since the Kāhui Ako appointment of the role late in the year. The School's contribution from mid 2023 continues to mid 2024 and it does not recommend releasing the 2024 KiwiSport funding to the Kāhui Ako. Remaining expenditure included payment of Cluster Team Sports Tournament fees and transport to offsite netball and basketball competition event.

