

TURAKI PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2040
Principal:	Kyra Leatuafi
School Address:	Tumoana Street, Taumarunui
School Postal Address:	Tumoana Street, Taumarunui
School Phone:	(07) 895 7651
School Email:	kyral@turakiprimary.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Aiyad Khan	Presiding Member	Elected	May-25
Kyra Leatuafi	Principal ex Officio	Appointed 17 October 2022	
Christy Keystone	Parent Representative	Elected	May-25
Warrick Street	Parent Representative	Elected	May-25
Julia Loft	Parent Representative	Elected	May-25
Pslalms Tarapata	Parent Representative	Elected	May-25
Charlotte Higgs	Staff Representative	Elected	May-25

Accountant / Service Provider:	Peak Chartered Accountants Ltd
---------------------------------------	--------------------------------

TURAKI PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Turaki 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.

Mohammed Ayman Khan
Full Name of Presiding Member

Ayman
Signature of Presiding Member

22/04/24
Date:

Kyva Leatuafi
Full Name of Principal

KLeatuafi
Signature of Principal

22/04/24
Date:

Turaki Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,253,616	2,112,462	2,255,233
Locally Raised Funds	3	107,289	107,424	53,205
Interest		25,322	7,650	9,059
Total Revenue		2,386,227	2,227,536	2,317,497
Expense				
Locally Raised Funds	3	47,023	43,800	37,569
Learning Resources	4	1,423,347	1,384,972	1,378,104
Administration	5	326,875	322,275	272,892
Interest		1,162	1,350	3,914
Property	6	496,897	438,100	471,500
Other Expense	7	1,673	2,000	6,693
Total Expense		2,296,977	2,192,497	2,170,672
Net Surplus / (Deficit) for the year		89,250	35,039	146,825
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		89,250	35,039	146,825

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



Turaki Primary 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		515,923	440,204	359,776
Total comprehensive revenue and expense for the year		89,250	35,039	146,825
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		18,320	-	9,322
Equity at 31 December		623,493	475,243	515,923
Accumulated comprehensive revenue and expense		623,493	475,243	515,923
Reserves		-	-	-
Equity at 31 December		623,493	475,243	515,923

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.



Turaki Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	285,126	300,000	526,975
Accounts Receivable	9	122,610	96,000	162,449
GST Receivable		4,680	10,000	24,874
Prepayments		9,052	9,000	8,819
Inventories	10	3,858	1,500	1,588
Investments	11	430,549	200,000	285,099
Funds Receivable for Capital Works Projects	17	66,768	-	11,213
		922,643	616,500	1,021,017
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	162,293	139,000	258,918
Revenue Received in Advance	14	11,735	3,000	10,359
Provision for Cyclical Maintenance	15	20,138	-	52,375
Finance Lease Liability	16	14,610	32,000	20,275
Funds held for Capital Works Projects	17	81,668	-	161,019
Funds held on behalf of Resource Teacher Literacy	18	38,002	28,000	28,177
Funds held on behalf of Kahui Ako Cluster	19	-	-	12,938
		328,446	202,000	544,061
Working Capital Surplus/(Deficit)		594,196	414,500	476,956
Non-current Assets				
Property, Plant and Equipment	12	75,784	65,743	81,105
Intangible Assets		-	-	-
		75,784	65,743	81,105
Non-current Liabilities				
Provision for Cyclical Maintenance	15	40,672	-	26,723
Finance Lease Liability	16	5,818	5,000	15,417
		46,490	5,000	42,140
Net Assets		623,493	475,243	515,923
Equity		623,493	475,243	515,923

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



Turaki Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		880,722	722,755	772,245
Locally Raised Funds		105,263	104,424	72,224
Goods and Services Tax (net)		20,194	(10,000)	(12,644)
Payments to Employees		(350,855)	(324,471)	(338,736)
Payments to Suppliers		(601,843)	(249,575)	(350,959)
Interest Paid		(1,162)	(1,350)	(2,925)
Interest Received		15,903	5,650	8,624
Net cash from/(to) Operating Activities		68,222	247,433	147,829
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	3,257
Purchase of Property Plant & Equipment (and Intangibles)		(31,772)	(31,644)	(7,597)
Purchase of Investments		(145,450)	(200,000)	(3,677)
Net cash from/(to) Investing Activities		(177,222)	(231,644)	(8,017)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,320	-	-
Contributions from / (Distributions to) Ministry of Education		(134,906)	-	-
Finance Lease Payments		(13,150)	(23,000)	(12,942)
Funds Administered on Behalf of Other Parties		(3,113)	-	92,894
Net cash from/(to) Financing Activities		(132,849)	(23,000)	79,952
Net increase/(decrease) in cash and cash equivalents		(241,849)	(7,211)	219,764
Cash and cash equivalents at the beginning of the year	8	526,975	307,211	307,211
Cash and cash equivalents at the end of the year	8	285,126	300,000	526,975

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.



Turaki Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Turaki 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 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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



Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23.

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

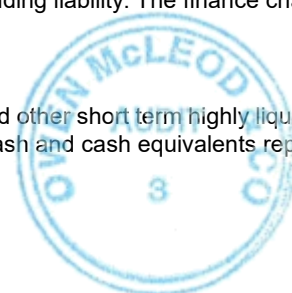
Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

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 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.

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 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:

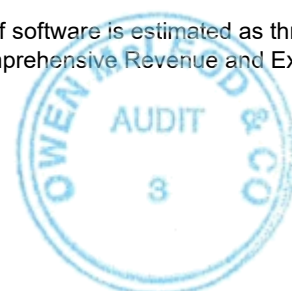
Building improvements	2 1/2 - 10 years
Board Owned Buildings	25 years
Furniture and equipment	1 1/2 - 10 years
Information and communication technology	2 1/2 - 10 years
Motor vehicles	2 1/2 - 10 Years
Textbooks	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years

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

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

The reversal of an impairment loss is recognised in 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 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.

o) Revenue Received in Advance

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

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

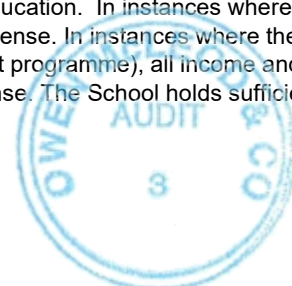
p) Funds held for Capital works

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.

q) 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLit programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



r) 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.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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	818,657	732,462	779,413
Teachers' Salaries Grants	1,096,527	1,100,000	1,178,275
Use of Land and Buildings Grants	338,432	280,000	297,545
Other Government Grants	-	-	-
	<u>2,253,616</u>	<u>2,112,462</u>	<u>2,255,233</u>

The school has opted in to the donations scheme for this year. Total amount received was \$27742.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	14,520	16,000	2,429
Fees for Extra Curricular Activities	30,050	48,404	20,028
Trading	32,546	27,720	29,822
Fundraising & Community Grants	27,397	12,800	-
Other Revenue	2,776	2,500	926
	<u>107,289</u>	<u>107,424</u>	<u>53,205</u>
Expense			
Extra Curricular Activities Costs	9,082	12,600	6,846
Trading	30,860	30,200	30,723
Fundraising and Community Grant Costs	7,081	1,000	-
	<u>47,023</u>	<u>43,800</u>	<u>37,569</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>60,266</u>	<u>63,624</u>	<u>15,636</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	63,272	62,300	44,933
Information and Communication Technology	5,229	5,800	5,132
Library Resources	586	700	541
Employee Benefits - Salaries	1,308,618	1,286,271	1,286,899
Staff Development	8,549	4,000	2,942
Depreciation	37,093	25,901	37,657
	<u>1,423,347</u>	<u>1,384,972</u>	<u>1,378,104</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,007	5,090	5,091
Board Fees	4,209	3,000	1,455
Board Expenses	1,726	1,000	8,272
Communication	824	1,000	1,395
Consumables	7,952	13,500	3,710
Other	51,076	37,830	35,807
Employee Benefits - Salaries	75,871	85,200	75,662
Insurance	2,788	3,015	1,022
Service Providers, Contractors and Consultancy	12,210	11,940	10,679
Healthy School Lunches	164,212	160,700	129,799
	<u>326,875</u>	<u>322,275</u>	<u>272,892</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	8,199	8,000	8,428
Consultancy and Contract Services	-	-	3,413
Cyclical Maintenance	4,837	15,000	(2,388)
Grounds	4,915	8,500	14,124
Heat, Light and Water	27,020	40,200	39,109
Rates	3,313	3,700	1,715
Repairs and Maintenance	35,179	15,200	18,941
Use of Land and Buildings	338,432	280,000	297,545
Security	1,192	1,500	1,707
Employee Benefits - Salaries	73,810	66,000	88,906
	<u>496,897</u>	<u>438,100</u>	<u>471,500</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. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Loss on Uncollectable Accounts Receivable	1,673	2,000	6,693
	<u>1,673</u>	<u>2,000</u>	<u>6,693</u>



8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	285,126	300,000	526,975
Cash and cash equivalents for Statement of Cash Flows	285,126	300,000	526,975

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

Of the \$285,126 Cash and Cash Equivalents, \$81,688 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.

Of the \$285,126 Cash and Cash Equivalents, \$11,375 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$285,126 Cash and Cash Equivalents, \$38,002 is held by the School on behalf of the RTLit cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	8,053	4,000	6,324
Receivables from the Ministry of Education	7,692	-	-
Interest Receivable	10,480	2,000	1,060
Banking Staffing Underuse	6,803	10,000	74,710
Teacher Salaries Grant Receivable	89,582	80,000	80,357
	122,610	96,000	162,450
Receivables from Exchange Transactions	18,533	6,000	7,384
Receivables from Non-Exchange Transactions	104,077	90,000	155,066
	122,610	96,000	162,450

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	488	500	253
Uniform	870	-	287
Canteen & Lunches	2,500	1,000	1,049
	3,858	1,500	1,589

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	430,549	200,000	285,099
Total Investments	430,549	200,000	285,099

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	11,077	-			(1,623)	9,454
Building Improvements	12,947	8,080			(3,749)	17,278
Furniture and Equipment	22,797	17,514			(11,041)	29,270
Leased Assets	34,199	6,114			(20,666)	19,647
Library Resources	85	64			(14)	135
Balance at 31 December 2023	81,105	31,772	-	-	(37,093)	75,784

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$19,647 (2022: \$34,199)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	60,899	(51,444)	9,455	60,899	(49,822)	11,077
Building Improvements	142,919	(125,644)	17,275	141,107	(128,161)	12,947
Furniture and Equipment	492,727	(463,453)	29,274	477,646	(454,849)	22,797
Textbooks	11,904	(11,904)	-	11,904	(11,904)	-
Leased Assets	64,928	(45,281)	19,647	67,787	(33,588)	34,199
Library Resources	83,009	(82,874)	135	82,945	(82,860)	85
Balance at 31 December 2023	856,386	(780,600)	75,786	842,288	(761,184)	81,105

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	44,139	40,000	161,057
Accruals	5,244	6,000	5,091
Employee Entitlements - Salaries	109,449	82,000	81,915
Employee Entitlements - Leave Accrual	3,461	11,000	10,854
	162,293	139,000	258,918
Payables for Exchange Transactions	162,293	139,000	258,918
	162,293	139,000	258,918

The carrying value of payables approximates their fair value.



14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	11,735	3,000	10,359
	<u>11,735</u>	<u>3,000</u>	<u>10,359</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	79,098	79,098	86,861
Increase to the Provision During the Year	4,837	15,000	(2,388)
Use of the Provision During the Year	(23,125)	(94,098)	(5,375)
Other Adjustments		-	-
Provision at the End of the Year	<u>60,810</u>	<u>-</u>	<u>79,098</u>
Cyclical Maintenance - Current	20,138	-	79,098
Cyclical Maintenance - Non current	40,672	-	-
	<u>60,810</u>	<u>-</u>	<u>79,098</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on a painting quote, adjusted for inflation.

16. 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	15,647	35,000	21,613
Later than One Year and no Later than Five Years	6,214	6,000	16,451
Later than Five Years			
Future Finance Charges	(1,433)	(4,000)	(2,372)
	<u>20,428</u>	<u>37,000</u>	<u>35,692</u>
Represented by			
Finance lease liability - Current	14,610	32,000	20,275
Finance lease liability - Non current	5,818	5,000	15,417
	<u>20,428</u>	<u>37,000</u>	<u>35,692</u>



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 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Electrical & Lighting Upgrade	18,892	-	(2,139)	-	16,753
New Shade Structure	(11,213)	-	(36,106)	-	(47,319)
AMS Classroom Modernisation (Completed)	142,127	7,038	(168,614)	-	(19,449)
Boiler & Plumbing/Heating Upgrade	-	142,692	(77,776)	-	64,915
Totals	149,806	149,730	(284,636)	-	14,900

Represented by:

Funds Held on Behalf of the Ministry of Education	81,668
Funds Receivable from the Ministry of Education	(66,768)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Re-Roof Block	122,168	3,574	(125,742)	-	-
Electrical & Lighting Upgrade	18,892	-	-	-	18,892
New Shade Structure	24,626	-	(35,839)	-	(11,213)
AMS Classroom Modernisation	24,055	241,393	(123,322)	-	142,127
Totals	189,741	244,967	(284,903)	-	149,806

Represented by:

Funds Held on Behalf of the Ministry of Education	161,019
Funds Receivable from the Ministry of Education	(11,213)

18. Funds Held on Behalf of RTLit Services

Turaki Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	28,177	28,000	28,285
Funds Received from Cluster Members	-	-	-
Funds Received from MOE	21,976	15,000	13,371
Total funds received	21,976	15,000	13,371
Funds Spent on Behalf of the Cluster	12,151	15,000	13,479
Funds remaining	9,825	-	(108)
Funds Held at Year End	38,002	28,000	28,177



19. Funds Held on Behalf of the Ako Kahui Cluster

Turaki Primary School is the lead

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	12,938	-	-
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	-	-	13,913
Total funds received	-	-	13,913
Funds Spent on Behalf of the Cluster	1,000	-	975
Funds remaining	(1,000)	-	12,938
Distribution of Funds Tokirima School	11,938	-	-
Funds Held at Year End	-	-	12,938

20. 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.

Christy Keystone is a Board member and also co-owns MJO Plumbing Limited. During the year the School contracted MJO Plumbing Limited for repair work. The total value of all transactions for the year was \$81 (2022: \$116,545) and no amount is outstanding as at balance date (Prior Period: nil).

Aiyad Khan, Presiding member, is the owner of Lark Supermarkets Ltd, also known as Taumarunui New World. During the year, the school purchased goods to the value of \$16,822 (2022: \$11,647) and \$1,507 outstanding at balance date (2022: nil)



21. 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	4,209	1,455
<i>Leadership Team</i>		
Remuneration	443,679	348,548
Full-time equivalent members	4	3
Total key management personnel remuneration	447,888	350,003

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	140 - 150	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Principal 2

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	-	30 - 40
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	
	2.00	1.00

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



22. 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.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$51,313 (2022:\$149,806) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Electrical & Lighting Upgrade	39,275	18,059	21,216
New Shade Structure	110,187	145,006	(34,819)
Boiler & Plumbing/Heating Upgrade	142,692	77,776	64,915
			-
Total	292,154	240,841	51,313

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any contracts.

24. 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	285,126	300,000	526,975
Receivables	122,610	96,000	162,450
Investments - Term Deposits	430,549	200,000	285,099
Total financial assets measured at amortised cost	838,285	596,000	974,524

Financial liabilities measured at amortised cost

Payables	162,293	139,000	258,918
Finance Leases	20,428	37,000	35,692
Total financial liabilities measured at amortised cost	182,721	176,000	294,610



25. Events After Balance Date

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

26. Comparatives

There have been no prior period comparatives which have been reclassified to make disclosure consistent with the current year.



Turaki School

Kiwi Sport Funding 2023

Kiwi sport is a government funding initiative to support student's participation in organised sport. In the year 2023, Turaki School received a total of \$2739.56 (excluding GST).

For the year 2023, Turaki School entered tamariki into multiple opportunities such as;

- Local interschool sports competitions: swimming, soccer, Ki o Rahi, Rippa Rugby, cross country, athletics, touch
- Fundamental skills activities for Year 1-3

The funding was used to cover costs for the event including, traveling to and from the venue, sports uniforms, training gear (balls/equipment), and team entries.

Te Tiriti o Waitangi

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

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

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

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

Partnership	Protection	Participation
<p>Turaki School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.</p> <p>We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).</p>	<p>Turaki School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia Website link icon.</p> <p>We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.</p> <p>We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).</p>	<p>Turaki School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.</p> <p>Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).</p>

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Turaki School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Turaki School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Turaki School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an EEO representative
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Turaki School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.



Analysis of Variance Reporting

School Name:	Turaki School	School Number:	2040
---------------------	---------------	-----------------------	------

Strategic Aim:	<p>Strategic Goal 1: To improve attendance and engagement, and raise student achievement in Reading, Writing and Math</p> <p>Strategic Goal 2: To raise Maori students achievement by ensuring Maori students are enjoying academic success as Maori</p> <p>Strategic Goal 3: To raise student achievement through having effective teaching in all classrooms</p> <p>Strategic Goal 4: To embed consistent school wide PB4L strategies and processes to enhance student learning and behaviour</p>
Annual Aim:	<ul style="list-style-type: none"> • To see continued positive progress from our students who are working below and well below expected curriculum level. • To raise student achievement through maintaining positive professional relationships with whanau and community. • To improve student achievement through the embedding of our PB4L consistency across teams and across school. • To implement the Cool School and Peer Mediation programme. • Embed Ki Waho - Outside Learning through play classroom to Te Kakano. • To use real-time reporting to whanau using schoolwide Seesaw.
Target:	<p>Reading</p> <ol style="list-style-type: none"> 1. Our 17 students working WELL BELOW expected curriculum level, will make SOME progress throughout the year, using their Term 4 2022 and Term 4 2023 reading age and/or reading level as an indicator of progress. 2. Our 26 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2022 and Term 4 2023 reading age and/or reading level as an indicator of progress. <p>Writing</p> <ol style="list-style-type: none"> 1. Our 19 students working WELL BELOW expected curriculum level, will make SOME progress throughout the year, using their Term 4 2022 and Term 4 2023 e-asTTle results as an indicator of progress 2. Our 33 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2022 and Term 4 2023 e-asTTle results as an indicator of progress.



Analysis of Variance Reporting

	<p>Mathematics</p> <ol style="list-style-type: none"> Our 11 students working WELL BELOW expected curriculum level, will make SOME progress, using their Term 4 2022 and Term 4 2023 PAT Maths/JAM results as an indicator of progress Our 31 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2022 and Term 4 2023 PAT Maths/JAM results as an indicator of progress.
<p>Baseline Data:</p>	<p>Our end of 2023 data shows</p> <p>Reading</p> <ul style="list-style-type: none"> 125 students working At or ABOVE expected curriculum level - 83 of these students are Maori 62 students working BELOW or WELL BELOW expected curriculum level - 48 of these are Maori <p>Writing</p> <ul style="list-style-type: none"> 113 students working AT or ABOVE expected curriculum level - 76 of these are Maori 74 students working BELOW or WELL BELOW expected curriculum level - 55 of these are Maori <p>Math</p> <ul style="list-style-type: none"> 118 students working AT or ABOVE expected curriculum level - 77 of these are Maori 69 students working BELOW or WELL BELOW expected curriculum level - 54 of these are Maori



Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading:</p> <ul style="list-style-type: none"> Integrating Literacy and Inquiry Learning - allowing for more Literacy learning and practice. Te Kakano teachers began embedding structured literacy practice in their classrooms. Embedded Better Start to Literacy for our Year 1-3 teachers. Te Pihinga teachers embedded Structured Literacy Observation of students' reading behaviours and choices of texts Tracking and monitoring of student progress to inform interventions RT:Lit referrals, use of specialist knowledge with specific students, working with small groups, supporting teachers Team meetings included a specific Target Student progress component Explicit teaching of comprehension, inferencing, and evaluating strategies Teaching of very specific comprehension strategies 1 to 1 reading with teacher and teacher aide Used a wide variety of texts to engage and challenge students Topic-based (interest based) learning 	<p>Reading:</p> <ul style="list-style-type: none"> From the 73 students identified as reading priority learners, 60 are Maori 37 of these students made ACCELERATED progress in 12 months - 26 of these are Maori students 63 students made SOME progress - 51 of these are Maori 4 students made NO progress - 3 of these are Maori 6 had non-comparative data 	<p>Reading:</p> <ul style="list-style-type: none"> All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. Teachers referring to and using school wide Reading progressions. Explicit focussed teaching in all classrooms Collaborative planning happening within teams. Senior leadership team spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. Structured Literacy happening in all teams. Teachers worked with groups of priority learners every day. Team meetings with a Target student component provided regular support and feedback for teachers and learning programmes. Support from RTLB, RTLit and teacher aides with small groups Teachers using target student data to teach specific areas of need. This 	<p>Reading:</p> <ul style="list-style-type: none"> Embedding of school wide Reading progressions and overviews All teachers (Year 0-8) to continue on Science of Reading self directed professional development. Science of Reading practice to be put into action throughout all classrooms. Collaborative teaching and learning will allow for explicit teaching and learning to happen in small groups Specialised transition time for new entrants Continue to gauge and listen to student voice in learning programmes across the school. Referrals to outside agencies being made early Teachers to work directly with priority learners Team/staff planning to occur every term to ensure consistency and progress across the school Priority learner reflections and discussion at Team and whole staff meetings Continuation of teachers feeding back at staff meetings – sharing of evidence-based strategies that are



Analysis of Variance Reporting

<ul style="list-style-type: none"> • Use of targeted strategies to build confidence to enjoy reading and stay motivated • Use of modelling books • Linking reading and writing tasks. • Discussions using questioning. • Identifying language and visual features in a variety of text types and using information to write a response using information from the reading task. • Using the Elaborations from the Literacy Progressions to guide selection of tasks to give students an opportunity to show understanding • Increasing the explicit teaching of Spelling patterns - The Code 		<p>had a significant impact on the success of individual teachers reading programmes and student achievement levels.</p> <ul style="list-style-type: none"> • Listening to student voices in regards to material selection, which resulted in them showing significantly more enthusiasm and being engaged in their learning. • Self reflection process involves sharing successes and failures with colleagues, resulting in better classroom practice. 	<p>having a positive effect on student learning</p> <ul style="list-style-type: none"> • OTJ moderation across the school • Continued and improved use of Seesaw programme in all classrooms • Implementation of "Learn It, Practice It, Prove It, Improve It" programme in all classrooms
---	--	--	---



Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Writing:</p> <ul style="list-style-type: none"> • Ongoing facilitated PLD by Writer's Toolbox with all teachers • Integrating Literacy and Inquiry Learning - allowing for more Literacy learning and practice. • Te Kakano and Te Pihinga teachers embedding Structured Literacy practice into their classrooms • Te Mahuri participated in Structure Literacy PLD • Years 4-8 students continued to use Writer's Toolbox approach to writing • Templates with how to write different genres • Daily use of Writer's Toolbox online tools • How to help writing booklets • Story maps • Student choice writing • Daily Teacher aide one to one structured literacy time in Te Pihinga and Te Mahuri. • Small group teaching of writing strategies • Writing linked to Inquiry topics as well as genre • Specific teaching of how to plan for writing 	<p>Writing:</p> <ul style="list-style-type: none"> • From the 85 students identified as writing priority learners, 69 are Maori • 53 of these students made ACCELERATED progress in 12 months - 44 of these are Maori students • 62 students made SOME progress - 51 of these are Maori • 18 students made NO progress - 14 of these are Maori • 5 had non-comparative data 	<p>Writing:</p> <ul style="list-style-type: none"> • All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. • Senior leadership team spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. • Staff and team meetings with a target student component provided regular support and feedback for teachers and learning programmes. • Support from RTLB, RTLit and teacher aides with small groups. • Teachers effectively using priority learner data to teach specific areas of need. • Teachers using priority learner data to teach specific areas of need. This had a significant impact on the success of individual teachers writing programmes and student achievement levels. • Listening to student voices in regards to motivating writers. 	<p>Writing:</p> <ul style="list-style-type: none"> • Participation in Writer's Toolbox professional development until end of Term 2 2023 • Building the capacity of our Writing Lead Teachers to maintain sustainability of the Writer's Toolbox approach to writing • Science of Reading practice to be put into action throughout all classrooms. • Use of The Code spelling programme through year 4-8. • Embedding of school wide Writing progressions. • Teachers to work directly with priority learners every day • Whole school planning to continue to occur every term to ensure consistency and progress across the school • PB4L strategies linked to learning and used consistently throughout the school • Robust monitoring of priority learners progress by Team Leaders and the Senior Leadership Team. • Continued regular time allocation at Team/Staff meetings for Literacy and Numeracy re: priority learners



Analysis of Variance Reporting

<ul style="list-style-type: none"> • Modelling of planning, language features, sentence structures • Sentence construction explicitly taught • Editing and proofreading skills explicitly taught • Writing circles • Daily writing challenge • Use of motivations that students find appealing (pictures, videos, current issues) • Choice of recording using digital technologies or paper • Tracking and monitoring of student progress to inform interventions • Praise used to motivate and celebrate success - writer's of the week, writer's board. • Team meetings included a Priority Learner monitoring component • Feedback in staff meetings on Priority Learner progress 		<ul style="list-style-type: none"> • Self reflection process involved sharing successes and failures with colleagues, resulting in better classroom practice. • Use of technology to increase writing mileage and better engage our male students. 	<ul style="list-style-type: none"> • Continuation of teachers feeding back to colleagues on evidence-based strategies that are having a positive effect on student learning • OTJ moderation across the school • Continued and improved use of Seesaw and Learn It, Practice It, Prove It, Improve It programme in all classrooms
---	--	--	--



Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Math:</p> <ul style="list-style-type: none"> • Embedding Bruce Moody math teaching practices • Develop new Math teaching progressions inline with new teaching practice • Teacher tools videos • Seed learning videos • Small workshops • Prove it videos • Reteaching lower levelled strategies • Modelling books • Focus on increasing number knowledge as well as strategy • Repeated practise of tasks • Practical tasks using materials • Introduction of online materials • Use of NZ Maths planning, assessment and resources • Tracking and monitoring of student progress to inform interventions • Team meetings with a priority learners component • Feedback in staff meetings on evidence-based priority learners progress • Professional Learning in Numeracy 	<p>Math:</p> <ul style="list-style-type: none"> • From the 69 students identified as math priority learners, 56 are Maori • 25 of these students made ACCELERATED progress in 12 months - 17 of these are Maori students • 36 students made SOME progress - 17 of these are Maori • 13 students made NO progress - 12 of these are Maori • 20 had non-comparative data 	<p>Math:</p> <ul style="list-style-type: none"> • Newly learned Math teaching practice is now being embedded through classrooms. • All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. • Senior leadership team have spent numerous hours effectively tracking and analysing priority learner's data - we can now clearly see ANY progress made by these students regardless of how small it may be. • Team meetings with a priority learners component provided regular support and feedback for teachers and learning programmes. • Support from teacher aides with small groups. • Teachers using priority learner's data to teach specific areas of need. This had a significant impact on the success of individual teachers writing programmes and student achievement levels. • Use of technology to support and strengthen learning (instructional videos etc). 	<p>Math:</p> <ul style="list-style-type: none"> • Start to use newly developed Math teaching and learning progressions • Seed Math used across school • Basic knowledge to be taught ahead of strategy • Continued work of Numeracy Leader to guide Math teaching and learning for staff as well as students • Continuation of teachers feeding back to colleagues on evidence-based strategies that are having a positive effect on priority learners • Maintenance and continuation of robust and valuable appraisal model focussed on student progress and teacher knowledge of the learning process • OTJ moderation across the school • Continued and improved use of Seesaw programme in all classrooms • Implementation of "Learn It, Practice It, Prove It, Improve It" programme in all classrooms • Robust monitoring of priority learners progress by Team Leaders and the Senior Leadership Team.



Analysis of Variance Reporting

Planning for next year:

- Centrally funded Writing PD by Writer's Toolbox in Terms 1- 2.
- Apply for centrally funded Maths PD.
- Embedding of Science of Reading in Te Mahuri (Years 7/8).
- Continued use of Science of Reading in Te Kakano (Years 1-4) and Te Pihinga (Years 5-6).
- Continued use of Better Start to Literacy in Te Kakano (Years 1-3).
- Continued implementation of Te Ao Maori and Aotearoa NZ's History learning in all classrooms.
- Continued Implementation of Ki waho - Outside learning through play classroom to include Te Pihinga and Te Mahuri.
- Embedding school wide use of Seesaw and Learn It, Practise It, Prove It and Improve It programmes.
- Implementation of Professional Growth Cycle.
- Continued monitoring of priority learners from last year who have now reached "AT".
- Continued in-depth analysis of target student data.
- Accelerate learning for all students in literacy and numeracy with a particular emphasis on Maori learners and others at risk of not achieving equitable outcomes by building teacher knowledge and effective use of high interest literacy and numeracy programmes targeted to meet individual needs.
- RTLB and RTLit support for high learning needs.
- Speech and language therapist support.
- Preparation and knowledge upskilling of the Curriculum Refresh.
- Raise 'regular' attendance to 50% of students attending 90-100% of the time.