

AHUROA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1200

Principal: Terry Taylor

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

AHUROA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
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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

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Ahuroa 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.

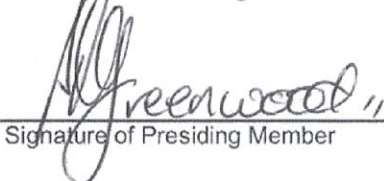
The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

SUSAN GREENWOOD

Full Name of Presiding Member




Signature of Presiding Member

31/05/2024

Date:

TERRY TAYLOR

Full Name of Principal



Signature of Principal

31/05/2024

Date:

Ahuroa 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	843,994	837,283	879,785
Locally Raised Funds	3	17,542	13,500	34,239
Interest		6,904	750	2,148
Gain on Sale of Property, Plant and Equipment		-	-	189
Other Revenue		1,896	-	-
Total Revenue		870,336	851,533	916,361
Expense				
Locally Raised Funds	3	3,730	2,100	3,348
Learning Resources	4	576,599	620,921	662,496
Administration	5	77,760	62,999	67,631
Interest		648	681	396
Property	6	214,475	164,832	168,830
Loss on Disposal of Property, Plant and Equipment	10	14,880	-	640
Total Expense		888,092	851,533	903,341
Net Surplus / (Deficit) for the year		(17,756)	-	13,020
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(17,756)	-	13,020

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

Ahuroa 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		527,139	487,733	514,119
Total comprehensive revenue and expense for the year		(17,756)	-	13,020
Contribution - Furniture and Equipment Grant		5,566	-	-
Equity at 31 December		514,949	487,733	527,139
Accumulated comprehensive revenue and expense		514,949	487,733	527,139
Equity at 31 December		514,949	487,733	527,139

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.

Ahuroa School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	118,974	87,787	110,129
Accounts Receivable	8	41,333	45,878	42,903
GST Receivable		2,788	-	2,073
Prepayments		1,678	1,117	1,665
Investments	9	80,349	50,063	78,185
Funds Receivable for Capital Works Projects	15	4,307	-	-
		<u>249,429</u>	<u>184,845</u>	<u>234,955</u>
Current Liabilities				
GST Payable		-	604	-
Accounts Payable	11	53,889	53,818	64,143
Revenue Received in Advance	12	1,950	674	-
Provision for Cyclical Maintenance	13	-	4,500	-
Finance Lease Liability	14	2,983	2,196	2,183
Funds held for Capital Works Projects	15	12,174	-	6,865
		<u>70,996</u>	<u>61,792</u>	<u>73,191</u>
Working Capital Surplus/(Deficit)		178,433	123,053	161,764
Non-current Assets				
Property, Plant and Equipment	10	349,932	373,688	373,790
		<u>349,932</u>	<u>373,688</u>	<u>373,790</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	8,598	7,870	3,797
Finance Lease Liability	14	4,818	1,138	4,618
		<u>13,416</u>	<u>9,008</u>	<u>8,415</u>
Net Assets		<u><u>514,949</u></u>	<u><u>487,733</u></u>	<u><u>527,139</u></u>
Equity		<u><u>514,949</u></u>	<u><u>487,733</u></u>	<u><u>527,139</u></u>

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

Ahuroa 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		218,371	214,835	214,541
Locally Raised Funds		19,438	13,500	38,400
Goods and Services Tax (net)		(715)	-	(2,677)
Payments to Employees		(88,676)	(86,300)	(110,560)
Payments to Suppliers		(105,868)	(135,639)	(96,027)
Interest Paid		(648)	(681)	(396)
Interest Received		6,903	750	1,344
Net cash from/(to) Operating Activities		48,805	6,465	44,625
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,260
Purchase of Property Plant & Equipment (and Intangibles)		(30,199)	(31,000)	(15,417)
Purchase of Investments		(2,164)	-	(28,122)
Net cash from/(to) Investing Activities		(32,363)	(31,000)	(42,279)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,566	-	-
Finance Lease Payments		(1,652)	(2,240)	(1,489)
Funds Administered on Behalf of Other Parties		(11,511)	-	(5,290)
Net cash from/(to) Financing Activities		(7,597)	(2,240)	(6,779)
Net increase/(decrease) in cash and cash equivalents		8,845	(26,775)	(4,433)
Cash and cash equivalents at the beginning of the year	7	110,129	114,562	114,562
Cash and cash equivalents at the end of the year	7	118,974	87,787	110,129

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.

Ahuroa School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Ahuroa 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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Buildings	50 years
Furniture and Equipment	3-18 years
Information and Communication Technology	3-20 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in 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 students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) 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	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	216,262	210,535	217,772
Teachers' Salaries Grants	467,453	503,923	529,869
Use of Land and Buildings Grants	160,279	122,825	132,144
	843,994	837,283	879,785

The school has opted in to the donations scheme for this year. Total amount received was \$10,172.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	9,327	8,500	13,034
Fees for Extra Curricular Activities	3,364	-	2,659
Trading	116	-	457
Fundraising & Community Grants	135	-	130
Other Revenue	4,600	5,000	17,500
Bus Network	-	-	459
	17,542	13,500	34,239
Expense			
Extra Curricular Activities Costs	1,536	-	1,119
Trading	-	-	174
Fundraising & Community Grant Costs	161	-	-
Other Locally Raised Funds Expenditure	2,033	2,100	2,055
	3,730	2,100	3,348
<i>Surplus for the year Locally raised funds</i>	13,812	11,400	30,891

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	23,867	21,521	18,018
Equipment Repairs	-	5,500	911
Employee Benefits - Salaries	509,581	546,823	598,492
Staff Development	-	3,500	(204)
Depreciation	43,151	43,577	45,279
	576,599	620,921	662,496

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,324	6,324	6,139
Board Expenses	5,042	2,900	12,609
Communication	2,946	2,600	2,830
Consumables	2,253	2,339	2,184
Other	11,379	5,280	3,486
Employee Benefits - Salaries	42,071	36,500	33,688
Insurance	1,289	600	1,055
Service Providers, Contractors and Consultancy	6,456	6,456	5,640
	<u>77,760</u>	<u>62,999</u>	<u>67,631</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	30,359	24,600	21,464
Cyclical Maintenance Provision	4,801	2,823	(7,871)
Grounds	7,178	6,000	6,081
Heat, Light and Water	6,515	5,284	4,881
Rates	-	300	242
Repairs and Maintenance	5,343	3,000	10,143
Use of Land and Buildings	160,279	122,825	132,144
Employee Benefits - Salaries	-	-	1,746
	<u>214,475</u>	<u>164,832</u>	<u>168,830</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	101,588	87,787	93,316
Short-term Bank Deposits	17,386	-	16,813
Cash and cash equivalents for Statement of Cash Flows	<u>118,974</u>	<u>87,787</u>	<u>110,129</u>

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

Of the \$118,974 Cash and Cash Equivalents \$12,174 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	5,095	1,012
Interest Receivable	897	92	896
Banking Staffing Underuse	4,297	-	-
Teacher Salaries Grant Receivable	36,139	40,691	40,995
	<u>41,333</u>	<u>45,878</u>	<u>42,903</u>
Receivables from Exchange Transactions	897	5,187	1,908
Receivables from Non-Exchange Transactions	40,436	40,691	40,995
	<u>41,333</u>	<u>45,878</u>	<u>42,903</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	80,349	50,063	78,185
Total Investments	<u>80,349</u>	<u>50,063</u>	<u>78,185</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	68,248	-	-	-	(2,100)	66,148
Building Improvements	150,344	771	(12,359)	-	(9,138)	129,618
Furniture and Equipment	131,468	25,369	(2,521)	-	(23,372)	130,944
Information and Communication Technology	17,135	4,060	-	-	(5,386)	15,809
Leased Assets	6,594	3,974	-	-	(3,155)	7,413
Balance at 31 December 2023	373,789	34,174	(14,880)	-	(43,151)	349,932

The net carrying value of equipment held under a finance lease is \$7,413 (2022: \$6,594)

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
	\$	\$	\$	\$	\$	\$
Buildings	105,000	(38,852)	66,148	105,000	(36,752)	68,248
Building Improvements	197,498	(67,880)	129,618	236,500	(86,156)	150,344
Furniture and Equipment	255,280	(124,336)	130,944	315,651	(184,182)	131,469
Information and Communication Technology	38,126	(22,317)	15,809	40,998	(23,863)	17,135
Textbooks	-	-	-	9,401	(9,401)	-
Leased Assets	11,727	(4,314)	7,413	11,681	(5,087)	6,594
Library Resources	-	-	-	9,236	(9,236)	-
Balance at 31 December	607,631	(257,699)	349,932	728,467	(354,677)	373,790

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	10,888	6,622	18,082
Accruals	6,324	4,461	4,139
Employee Entitlements - Salaries	36,139	40,691	40,995
Employee Entitlements - Leave Accrual	538	2,044	927
	53,889	53,818	64,143
Payables for Exchange Transactions	53,889	53,818	64,143
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	53,889	53,818	64,143

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	1,950	-	-
Other Revenue In Advance	-	674	-
	1,950	674	-

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	3,797	9,547	11,668
Increase to the Provision During the Year	2,821	2,823	2,821
Other Adjustments	1,980	-	(10,692)
Provision at the End of the Year	8,598	12,370	3,797
Cyclical Maintenance - Current	-	4,500	-
Cyclical Maintenance - Non current	8,598	7,870	3,797
	8,598	12,370	3,797

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,488	2,196	2,623
Later than One Year and no Later than Five Years	5,232	1,138	5,175
Future Finance Charges	(919)	-	(997)
	7,801	3,334	6,801
Represented by			
Finance lease liability - Current	2,983	2,196	2,183
Finance lease liability - Non current	4,818	1,138	4,618
	7,801	3,334	6,801

15. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
School Pool Ablution Block Alterations		226167	6,865	-	-	-	6,865
Water Ingress Staffroom		231674	-	12,512	(7,203)	-	5,309
Flooring and Composition Works		245483	-	-	(4,307)	-	(4,307)
Totals			6,865	12,512	(11,510)	-	7,867

Represented by:

Funds Held on Behalf of the Ministry of Education	12,174
Funds Receivable from the Ministry of Education	(4,307)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1 Redevelopment		204357	(1,304)	905	399	-	-
School Pool Ablution Block Alterations		226167	9,611	-	(2,746)	-	6,865
Water Ingress Staffroom		231674	16,361	(12,512)	(3,849)	-	-
Totals			24,668	(11,607)	(6,196)	-	6,865

Represented by:

Funds Held on Behalf of the Ministry of Education	6,865
Funds Receivable from the Ministry of Education	-

16. Related Party Transactions

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

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

17. 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		
<i>Leadership Team</i>		
Remuneration	191,806	182,592
Full-time equivalent members	1.70	1.70
Total key management personnel remuneration	<u>191,806</u>	<u>182,592</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 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 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	110 - 120	70 - 80
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Principal 2

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

Salary and Other Payments	-	0 - 1
Benefits and Other Emoluments	-	-
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
	<u>0.00</u>	<u>1.00</u>

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

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

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

Holidays Act Compliance – schools payroll

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$34,080 (2022:\$31,091) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
School Pool Ablution Block Alterations	51,272	38,665	12,607
Water Ingress Staffroom	62,940	51,660	11,280
Flooring and Composition Works	14,500	4,307	10,193
Total	128,712	94,632	34,080

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash and Cash Equivalents	118,974	87,787	110,129
Receivables	41,333	45,878	42,903
Investments - Term Deposits	80,349	50,063	78,185
Total financial assets measured at amortised cost	<u>240,656</u>	<u>183,728</u>	<u>231,217</u>

Financial liabilities measured at amortised cost

Payables	53,889	53,818	64,143
Finance Leases	7,801	3,334	6,801
Total financial liabilities measured at amortised cost	<u>61,690</u>	<u>57,152</u>	<u>70,944</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 Ahuroa School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Ahuroa School (the School). The Auditor-General has appointed me, Myriam Gros, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 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 PBE Accounting Standards (PBE IPSAS) 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 for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport, Statement of Compliance with Employment Policy, End of year Reading Review, Te Tiriti o Waitangi, Members of the Board of Trustees and 2023 Analysis of Variance, 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 the School.



Myriam Gros
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Ahuroa School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Evan Kaska	Presiding Member	Elected	Sep 2023
Terry Taylor	Principal	ex Officio	
Jacques Uys	Parent Representative	Co-opted	Dec 2023
Susan Greenwood	Parent Representative	Elected	Sep 2025
Gentle Spenceley	Parent Representative	Elected	Sep 2023
Bradie Algra	Parent Representative	Elected	Sep 2025
Stephane Courtine	Parent Representative	Elected	Sep 2025
Mike Hardie	Parent Representative	Elected	Sep 2025
Susan Morrow	Staff Representative	Elected	Sep 2025

2023 Analysis of Variance

Goal 1: Curriculum & Pedagogy. Enabling each student to achieve their full potential by providing learning programmes that allow for the development of the whole child; <ul style="list-style-type: none"> • Provide a broad range of programmes using the New Zealand Curriculum that allows for the development of the whole child including gifted, talented and children with special needs • Monitor and improve performance of all students in literacy and numeracy with a specific focus on Māori and Pasifika student achievement and gender equity 		
Strategic Intentions	2023 Actions	Actual Outcomes / Future Actions
1.1 Teaching and learning programmes will be innovative and responsive to student needs and the changing world. Differentiated programmes, based on current research and best practice, will provide tailored, specific and targeted support aimed at optimising student achievement (instructional capability)	<ul style="list-style-type: none"> • [Curriculum] Specific curriculum vocabulary to be used • [Curriculum] Increase utilisation of recording lessons for the purpose of reflective practice for teachers and students. TT ongoing • Aotearoa Histories in the NZ Curriculum implementation Teachers ongoing 	<ul style="list-style-type: none"> • Generally this is beginning to occur. The term topic is still widely used instead of the learning area-e.g. Science. Partially met. • This has been implemented and is being used regularly. Reading has been the main focus this year. Met. • This is now embedded within the local curriculum. Met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Terminology-make consistent across the teaching team the use of curricula titles. Remove the terms topic and inquiry from professional dialogue. Inquiry is a disposition and topic is a sub term.</i> • <i>Collate all recordings within Google suite.</i>
1.2 On-going assessment that is robust, equitable for all learners and used in conjunction with moderation will inform practice and ensure all learners achieve the best they can. The progress of identified target learners and priority groups and effect of interventions will be regularly reviewed and teaching adapted as necessary (evaluative capability)	<ul style="list-style-type: none"> • [PD/Assessment] Revisit Assessment For Learning at start of the year Whole staff TT • Shared assessment capability developed the school KVS <ul style="list-style-type: none"> ◦ Assessment tool understanding ◦ PAT ◦ Probe etc • Review schedule set in school calendar TT/KVS • Identify needs and develop appropriate interventions TT • Ensure unit plans have clear learning intentions that are shared explicitly with students Teachers 	<ul style="list-style-type: none"> • Staff meeting revisiting Assessment for Learning held in Term 1 and reviewed during the year. Modeling carried out within classrooms, mainly by TT. Met. • Several workshops carried out with PAT and PROBE. KVS upskilled in analysis of these data collections. Met. • Assessment schedule set for 2024 to ensure we meet indicated changes. Met. • Careful assessment carried out at the end of 2022 and beginning of 2023 to identify underachieving students. Met. • Whilst the learning intentions are present within plans, more work is required around student agency. Partially met. • Not met

	<ul style="list-style-type: none"> Increase detail to Annual Overview TT/KVS IEP timetable developed TT & CT 	<ul style="list-style-type: none"> Met Future actions: <ul style="list-style-type: none"> Assessment for learning protocols and assessment capabilities to be prioritised in 2024. Room 4 to set up as an exemplar prior to the start of the year. Annual overview to be amended to a four term overview with increased detail. Explicit outcomes included within each document. Terminate Ihugo planning tool. IEP and TA timetables developed prior to the beginning of the year.
<p>1.3 Annual targets will be developed based on carefully analysed data, to effect and sustain improvement for all learners (evaluative capability)</p>	<ul style="list-style-type: none"> Reading will be prioritised as a whole school focus Confirm target students at the beginning of 2023 Staff Parents contacted CT Monitoring framework established TT Template linking targets to actions to outcomes monitored by principal and staff TT/CT 	<p>A separate report will be provided for this aspect.</p>
<p>1.4 Resources (including human) and technologies that appropriately support all students, particularly those with differentiated learning needs will be sourced and used strategically (strategic capability)</p>	<ul style="list-style-type: none"> Resource areas centralised TT Maths text books purchased KVS Journal reading activities developed-years 4 to 6 Classroom routines set CT Use of TA time established & programmes developed Additional laptop made available to identified students (assistive technology) TT Advise parents when their children have Teacher Aide assistance, the nature of the programmes and updates on progress TT Applications for assistive technology TT 	<ul style="list-style-type: none"> Room 5 rearranged to hold maths and reading resources. Additionally, technology and science resources have been relocated with a view to making this a multi-purpose space. Music resources are grouped within the corner in a way that children are able to access easily. More work has been carried out within the Tech Room to make this more user friendly. Met. Maths texts were not purchased, however we were gifted a range of second hand books. Partially met. Reading activities developed during the year in Rooms 3 & 4. Met. TA timetables established. Parents kept informed. Met. Assistive technology not required. Future actions: <ul style="list-style-type: none"> Purchase maths text books Establish consistent schoolwide & classroom routines

<p>1.5 Share expertise and best practice through collaboration within, and beyond our own school setting, including personalised and/or whole school professional development (strategic capability)</p> <ul style="list-style-type: none"> • extending and enriching teaching and learning (adaptive capability) • increasing success for Maori and Pasifika learners and those learners with identified needs (equity & excellence) 	<ul style="list-style-type: none"> • Leadership development for Associate Principal TBC <ul style="list-style-type: none"> ○ Assessment tools - PAT, eastTIE, PROBE ○ Curriculum leadership development ○ Assessment for Learning principles ○ Curriculum assessment task development 	<ul style="list-style-type: none"> • This was only partially successful due to the early resignation of KVS. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Leadership development for emerging leader's position. Initially this will be developing a deep understanding of literacy & numeracy progressions.</i>
<p>1.6 Student voice, as an integral part of teaching as inquiry, will develop further understanding of what and how learners learn (adaptive capability)</p>	<ul style="list-style-type: none"> • Student leadership structure and opportunities continued TT • Develop templates for capturing student voice KVS 	<ul style="list-style-type: none"> • A range of initiatives completed. Met. • School vision map used to capture student voice, Met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Long term plan evaluation carried out as a senior class</i>
<p>1.7 Learners will be supported in their transitions from the early childhood setting through to Intermediate & college (adaptive capability)</p>	<ul style="list-style-type: none"> • 4 year old Friday supported by senior students BHS • Big buddy system? KVS • Continue to refine enrolment process and establish online features TT/CL • Develop wide networks to ensure new people to the area pre enrol prior to August of the previous year TT/BOT 	<ul style="list-style-type: none"> • Met. • Each term we cross grouped within other learning areas. Met. • Met. • Ongoing partially met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Establish a relationship with Mahurangi College. Visit early term 1 and speak with students about their gaps.</i>
<p>1.8 Students will develop an understanding of computer science principles that underlie all digital technologies. The learning of programming concepts will empower learners to move beyond the use of technologies, towards creators of digital technology, (Computational Thinking for Digital Technologies).</p>	<ul style="list-style-type: none"> • Purchase additional devices (CAPEX) BOT • Establish ICT class protocols as part of class set up STAFF 	<ul style="list-style-type: none"> • Met. • Met., but revisit annually. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Purchase at least ten new chrome books</i> • <i>Repeat ICT class protocols</i> • <i>Confirm screen time protocols at school</i>

Technology use is ubiquitous, virtual, accessible and equitable, enhancing authentic, co-constructed learning within and beyond the school community and our school

Variance Summary

Goal 1: Curriculum & Pedagogy. Enabling each student to achieve their full potential by providing learning programmes that allow for the development of the whole child;

- Provide a broad range of programmes using the New Zealand Curriculum that allows for the development of the whole child including gifted, talented and children with special needs
- Monitor and improve performance of all students in literacy and numeracy with a specific focus on Māori and Pasifika student achievement and gender equity

The actions within this section were developed to ensure that we raised student achievement, as well as expectation.

Despite more staffing changes during the year, anecdotal evidence indicates there is a positive shift in the feel of the school. Reading was this year's focus and each of these actions should, in some way, have an impact. Interim reading data indicates very good reading progress. The specific actions within the Reading Action Plan can be attributed to that success:

- Reading mileage challenge
- Guided teaching of understanding and dealing with phrasing
- Guided reading of comprehension strategies
- Providing follow up activities which directly support children to embed habits and skills
- Teacher sharing of [follow up activities](#)
- Provide a dedicated library
- Invite school community to utilise the library
- All teachers reading to students
- Principal reading each day to the whole school
- Reorganise reading resources to ensure easy access
- Promote and reward avid readers
- Monitor independent book selection, reading mileage and reading regularity
- Principal to communicate with the school community what we are doing

Goal 2: Providing a safe, supportive and enjoyable environment; Provide and maintain environments that encourage learning and development for all children Promote and actively encourage physical activity		
Strategic Intentions	Actions	Actual Outcomes
2.1 To provide a physically safe and aesthetically pleasing sustainable environment for students, staff & community that encourages learning and achievement and maintains health & safety procedures	<ul style="list-style-type: none"> Reorganise physical spaces to maximise teaching and learning opportunities as well as cater for resource/admin spaces TT/CL/BOT Outdoor learning spaces further developed BOT Provide regular opportunity for students to add to the vision map TT 	<ul style="list-style-type: none"> Library space added in addition to previously mentioned changes. Met. Swimming pool changing rooms refurbished inside and out. Met. Not met. Vision map consultation with the students each term. Met. <p>Future actions:</p> <ul style="list-style-type: none"> Toilets connected! Additional outdoor spaces: <ul style="list-style-type: none"> Garden preparation area Hard surface area by garden shed Tech room modifications Increased planting areas Vision map permanently sited
2.2 To provide an emotionally safe environment for students, staff and community that encourages learning and achievement	<ul style="list-style-type: none"> Regular communication by Principal to the community to build a picture (physical newsletter?) TT Broadcast? TT Develop a sensory room/ area TT 5YA Initiation BOT 	<ul style="list-style-type: none"> 4 newsletters each term and one during the holidays. Met. Teachers provide a broadcast several times a term. Met. Sensory areas incorporated within each classroom. Met. 5YA plan developed, scoped and approved by the MOE. Met. <p>Future actions:</p> <ul style="list-style-type: none"> Consult on regularity of information
2.3 Give priority to regular quality physical activity that develops movement skills	<ul style="list-style-type: none"> Promote local sport clubs Participate in cluster sporting events Kiwi Sport Funding used to subsidise Footsteps? Wheels day on the driveway? <p>TT and Staff</p>	<ul style="list-style-type: none"> Met. Swimming, Football, Cross country, Athletics achievement. We increased the amount of students who won individually. Our football team won their competition and we had more students selected for the next level of competition. Met. Met. We introduced a wheels' Wednesday which has proved very popular. Met. <p>Future actions:</p> <ul style="list-style-type: none"> Permanent promotion of local clubs in our newsletter Visits by clubs to the school prior to registration time
2.4 Provide programmes that encourage sustainability, healthy eating, nutrition and living	<ul style="list-style-type: none"> Explore the possibility of after school care programme BOT 	<ul style="list-style-type: none"> Initially we had an interested party but they later pulled out after their circumstances changed. Not met.

Variance Summary

Goal 2: Providing a safe, supportive and enjoyable environment;

- Provide and maintain environments that encourage learning and development for all children
- Promote and actively encourage physical activity

This goal sets out to provide both environmental and physical conditions to facilitate social and emotional growth. Correct and careful use of space has a positive impact on these constructs.

A notable variance this year was the success we experienced during Inter School events. We improved our preparation for these events-particularly the cross country training. We identified strong runners and trained them with a different route which matched the conditions they would face.

We continued to reshape several spaces to allow for more innovative activity as well as 'fit for purpose' administration spaces. These were:

- Office Manager and principal moved to Room 1
- Junior class moved to Room 2 increasing their teaching and learning space to 100m2. This allowed the classroom to be configured for a wide range of hands on activities
- Room 4 reconfigured with furniture to create learning zones and break away areas
- Room 5 developed as a multi purpose room
- School Library created
- Tech Room set up to provide better cooking facilities
- Swimming pool facilities improved

In addition, we have utilised the community hall more this year. This included modifying the stage and creating an end of year production.

Goal 3: Developing meaningful and effective relationships with our community;	
Provide opportunities for families/whanau to be engaged with the school and involved in the learning of their child	
Strategic Intentions	Actual Outcomes
<p>3.1 Provide a wide range of opportunities for parents/whanau to support student learning and be actively involved in the life of the school</p>	<p>Actions</p> <ul style="list-style-type: none"> • Initiate School Docs • Community events calendarised • PTFA promotion • Consult with community on ways they can be engaged in the school • Develop online resources accessible by parents and students offsite • Regular educational updates/articles within newsletter TT
	<ul style="list-style-type: none"> • School docs implemented. Staff and Board have access, Met. • The following events have occurred. Met: <ul style="list-style-type: none"> ○ School swim sports ○ School cross country ○ Interschool cross country fundraiser ○ School disco ○ Ag Day ○ Christmas market ○ School production • PTFA formed-very successful and engaged group who have provided \$5000 to the school as well as creating several very good events. Met. • Consultation action met.

		<ul style="list-style-type: none"> • Online resources developed. Partially met. • Newsletter etc. Partially met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Online resources included as a link to website</i>
3.2 Develop meaningful and personal relationships with Maori learners and their whanau	<ul style="list-style-type: none"> • Consult local kaumatua, marae and schools on effective relationship building models TT 	<ul style="list-style-type: none"> • Hui at Te Aroha Pā Marae in February to establish a relationship. Met. • Visit arranged, to learn tikanga etc. Met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Start of year event day</i> • <i>Sports day at the Marae - athletics</i> • <i>Regular visits by others including kaumatua</i>
3.3 Parents will be kept well informed about their child's progress	<ul style="list-style-type: none"> • Restructure reporting process TT/BOT/Staff • Exemplars of appropriate reading, writing & maths attainment provided TT 	<ul style="list-style-type: none"> • Mid term and end of year reports completed and included within our student management system. Met. • Exemplars developed. Partially met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Develop maths exemplars</i> • <i>Redo the reading videos with our own students</i>
3.4 Community voice will be gathered and included within consultation of relevant matters	<ul style="list-style-type: none"> • Follow up comms with hard to reach parents TT • Provide the right elements & forum for quality engagement Staff • Participation survey, online webinar TT • Curriculum evenings TT 	<ul style="list-style-type: none"> • With the exception of curriculum evenings all actions met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Curriculum evenings-particularly with respect to the refresh</i> • <i>Online surveys prior to Term 1</i>
3.5 Develop learning focused relationships with parents & whānau with a focus on shared aspirations and high expectations for all	<ul style="list-style-type: none"> • Noticing parents/whanau that engagement is low and actively seek to make those connections Staff • Annual cycle of information evenings TT • Create a parent support/information page within school website resources TT 	<ul style="list-style-type: none"> • Follow up communications with some parents to ensure they stay connected. In the main this has been done by phone. Met. • Information evenings. Not met. • Parent support/information. Partially met. <p>Future actions:</p> <ul style="list-style-type: none"> • <i>Support page on website</i>
<p><u>Variance Summary</u></p> <p>Goal 3: Developing meaningful and effective relationships with our community;</p> <ul style="list-style-type: none"> • Provide opportunities for families/whanau to be engaged with the school and involved in the learning of their child <p>The actions within this goal have largely been well met.</p>		

The main variance this year has been the development of the PTFA. They have become an extremely effective team who have provided a variety of support in different areas. This group is helping to create a strong school community. A new reporting process also has provided a more informative delivery of achievement.