

TE KURA O WAIRAU

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2363

Principal: Teena Johnson

School Address: 45 Somerset Crescent, Palmerston North

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School Phone: 06 354 3274

School Email: office@tekuraowairau.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tony Coffin	Presiding Member	Elected	2025
Teena Johnson	Principal	ex Officio	
Dennis Argyle	Parent Representative	Co-opted	2025
Tui Mita	Parent Representative	Elected	2025
Kiri Rimene	Parent Representative	Co-opted	2025
Erena Nepia-Peeni	Parent Representative	Elected	2025
Tise Fauolo	Parent Representative	Elected	2025
Emma Hollows	Parent Representative	Elected	Resigned Jun 23
Rebecca Va'ai-Wells	Parent Representative	Elected	Resigned Jun 23
Amy Petre	Staff Representative	Elected	2025
Vicky Arnold	Staff Representative	Elected	Resigned Jun 23

Accountant / Service Provider: Openbook Solutions Limited

TE KURA O WAIRAU

Annual Financial Statements - For the year ended 31 December 2023

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Te Kura o Wairau

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.

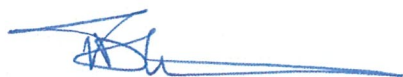
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Tony DAVID Coffini

Full Name of Presiding Member



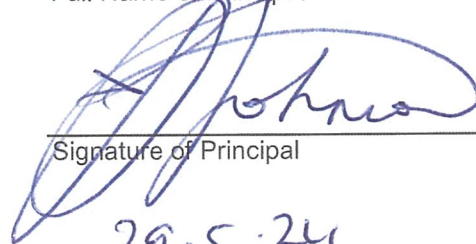
Signature of Presiding Member

29. May. 2024.

Date:

Teena Debbie Johnson

Full Name of Principal



Signature of Principal

29.5.24

Date:

Te Kura o Wairau

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	2,485,752	2,473,658	2,236,993
Locally Raised Funds	3	64,223	25,560	33,618
Interest		17,203	4,000	4,312
Total Revenue		2,567,178	2,503,217	2,274,923
Expense				
Locally Raised Funds	3	36,091	25,206	30,411
Learning Resources	4	1,699,997	1,680,987	1,477,570
Administration	5	421,780	408,879	404,478
Interest		1,152	3,270	1,434
Property	6	398,565	383,045	320,752
Loss on Disposal of Property, Plant and Equipment		2,516	1	978
Total Expense		2,560,101	2,501,388	2,235,623
Net Surplus / (Deficit) for the year		7,077	1,829	39,300
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		7,077	1,829	39,300

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



Te Kura o Wairau

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		477,438	477,438	469,202
Total comprehensive revenue and expense for the year		7,077	1,829	39,300
Board Contribution to Block 1 ILE upgrade project		0	0	(37,391)
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,503	28,213	6,327
Contribution - Te Mana Tūhono		29,891	0	0
Equity at 31 December		524,909	507,480	477,438
Accumulated comprehensive revenue and expense		524,909	507,480	477,438
Reserves		0	0	0
Equity at 31 December		524,909	507,480	477,438

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.



Te Kura o Wairau

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	267,141	174,261	108,483
Accounts Receivable	8	100,877	90,000	105,995
GST Receivable		12,771	5,000	8,613
Prepayments		8,405	7,000	7,096
Inventories	9	8,804	8,000	8,834
Investments	10	200,000	200,000	166,725
Funds Receivable for Capital Works Projects	16	0	0	1,425
		597,998	484,261	407,171
Current Liabilities				
Accounts Payable	12	148,909	130,000	131,047
Revenue Received in Advance	13	1,806	2,000	2,080
Provision for Cyclical Maintenance	14	5,200	18,200	17,420
Finance Lease Liability	15	9,318	3,051	6,183
Funds held for Capital Works Projects	16	100,601	0	1,640
		265,834	153,251	158,370
Working Capital Surplus/(Deficit)		332,164	331,010	248,801
Non-current Assets				
Property, Plant and Equipment	11	367,548	326,132	361,328
		367,548	326,132	361,328
Non-current Liabilities				
Provision for Cyclical Maintenance	14	159,043	146,390	126,368
Finance Lease Liability	15	15,760	3,272	6,323
		174,803	149,662	132,691
Net Assets		524,909	507,480	477,438
Equity		524,909	507,480	477,438

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



Te Kura o Wairau

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		873,565	802,202	822,363
Locally Raised Funds		63,949	45,168	32,624
Goods and Services Tax (net)		(4,158)	3,613	(2,759)
Payments to Employees		(544,662)	(475,277)	(485,290)
Payments to Suppliers		(300,220)	(264,230)	(268,271)
Interest Paid		(1,152)	(3,270)	(1,434)
Interest Received		13,534	4,000	3,881
Net cash from/(to) Operating Activities		100,856	112,206	101,114
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(31,192)	(36,830)	(33,260)
Purchase of Investments		(33,275)	(33,275)	0
Net cash from/(to) Investing Activities		(64,467)	(70,105)	(33,260)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,503	28,213	6,327
Finance Lease Payments		(4,732)	(4,321)	(5,153)
Funds Administered on Behalf of Other Parties		116,498	(215)	7,699
Net cash from/(to) Financing Activities		122,269	23,677	8,873
Net increase/(decrease) in cash and cash equivalents		158,658	65,778	76,727
Cash and cash equivalents at the beginning of the year	7	108,483	108,483	31,756
Cash and cash equivalents at the end of the year	7	267,141	174,261	108,483

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.



Te Kura o Wairau

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

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



Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	10–33 years
Board Owned Buildings	15 years
Furniture and equipment	4–15 years
Information and communication technology	3–20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value/ 5-20 straight line

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

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

Non cash generating assets

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

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

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

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

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

k) Accounts Payable

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



l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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 are earned.

n) 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.

o) 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 an 8 to 20 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.

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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



2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,072,193	1,012,236	1,004,052
Teachers' Salaries Grants	1,141,865	1,209,000	994,457
Use of Land and Buildings Grants	250,047	252,420	200,218
Other Government Grants	21,647	2	38,266
	<u>2,485,752</u>	<u>2,473,658</u>	<u>2,236,993</u>

The school has opted in to the donations scheme for this year. Total amount received was \$31,595.

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	3,083	4,002	8,685
Fees for Extra Curricular Activities	3,282	5,004	2,954
Trading	17,132	16,550	21,979
Fundraising & Community Grants	0	4	0
Other Revenue	40,726	0	0
	<u>64,223</u>	<u>25,560</u>	<u>33,618</u>
Expenses			
Extra Curricular Activities Costs	19,452	8,703	3,871
Trading	16,639	16,500	21,642
Fundraising and Community Grant Costs	0	3	4,898
	<u>36,091</u>	<u>25,206</u>	<u>30,411</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>28,132</u>	<u>354</u>	<u>3,207</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	20,756	30,107	36,160
Information and Communication Technology	9,644	8,500	8,839
Library Resources	0	1,101	505
Employee Benefits - Salaries	1,577,989	1,552,153	1,349,028
Staff Development	19,368	17,100	8,573
Depreciation	72,240	72,026	74,465
	<u>1,699,997</u>	<u>1,680,987</u>	<u>1,477,570</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,400	4,799	5,243
Board Fees	5,348	6,100	6,219
Board Expenses	18,484	10,577	15,113
Communication	3,338	3,600	4,612
Consumables	8,855	7,500	6,322
Lunch in Schools	210,035	210,035	205,650
Other	26,940	21,421	21,888
Employee Benefits - Salaries	131,746	132,125	127,765
Insurance	7,324	8,412	7,356
Service Providers, Contractors and Consultancy	4,310	4,310	4,310
	<u>421,780</u>	<u>408,879</u>	<u>404,478</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	45,414	43,400	49,090
Cyclical Maintenance	20,455	20,802	20,802
Grounds	10,687	11,101	17,036
Heat, Light and Water	17,594	19,001	18,123
Rates	7,713	7,200	7,267
Repairs and Maintenance	30,256	17,501	(2,433)
Use of Land and Buildings	250,047	252,420	200,218
Security	16,399	11,620	10,649
	<u>398,565</u>	<u>383,045</u>	<u>320,752</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	267,141	174,261	108,483
Cash and cash equivalents for Statement of Cash Flows	<u>267,141</u>	<u>174,261</u>	<u>108,483</u>

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

Of the \$267,141 Cash and Cash Equivalents, \$100,601 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	4,089	4,000	0
Receivables from the Ministry of Education	11,047	0	13,491
Interest Receivable	4,429	1,000	760
Teacher Salaries Grant Receivable	81,312	85,000	91,744
	<u>100,877</u>	<u>90,000</u>	<u>105,995</u>
Receivables from Exchange Transactions	8,518	5,000	760
Receivables from Non-Exchange Transactions	92,359	85,000	105,235
	<u>100,877</u>	<u>90,000</u>	<u>105,995</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	810	100	185
School Uniforms	7,994	7,900	8,649
	<u>8,804</u>	<u>8,000</u>	<u>8,834</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	200,000	200,000	166,725
Total Investments	<u>200,000</u>	<u>200,000</u>	<u>166,725</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	123,980	0	0	0	(13,597)	110,383
Furniture and Equipment	171,690	12,651	0	0	(25,914)	158,428
Information and Communication	42,990	47,106	(2,516)	0	(22,367)	65,213
Leased Assets	12,053	20,232	0	0	(8,021)	24,264
Library Resources	10,615	986	0	0	(2,341)	9,260
Balance at 31 December 2023	361,328	80,975	(2,516)	0	(72,240)	367,548

The net carrying value of furniture and equipment held under a finance lease is \$24,264 (2022: \$12,053)

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 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	4,592	(4,592)	0	4,592	(4,592)	0
Building Improvements	159,859	(49,476)	110,383	159,859	(35,879)	123,980
Furniture and Equipment	415,356	(256,928)	158,428	402,705	(231,014)	171,690
Information and Communication	208,066	(142,853)	65,213	174,714	(131,724)	42,990
Leased Assets	34,528	(10,264)	24,264	32,164	(20,111)	12,053
Library Resources	93,174	(83,914)	9,260	92,188	(81,573)	10,615
Balance at 31 December	915,575	(548,027)	367,548	866,222	(504,893)	361,328

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	17,124	30,000	25,014
Accruals	36,815	10,000	10,105
Employee Entitlements - Salaries	83,176	85,000	91,744
Employee Entitlements - Leave Accrual	11,794	5,000	4,184
	148,909	130,000	131,047
Payables for Exchange Transactions	148,909	130,000	130,417
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	0	0	630
	148,909	130,000	131,047

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	1,806	2,000	2,080
	<u>1,806</u>	<u>2,000</u>	<u>2,080</u>

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	143,788	143,788	122,986
Increase to the Provision During the Year	20,455	20,802	20,802
Provision at the End of the Year	<u>164,243</u>	<u>164,590</u>	<u>143,788</u>
Cyclical Maintenance - Current	5,200	18,200	17,420
Cyclical Maintenance - Non current	159,043	146,390	126,368
	<u>164,243</u>	<u>164,590</u>	<u>143,788</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 the schools 10 Year Property plan and a quotation for the exterior paint.

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	11,736	3,906	7,364
Later than One Year and no Later than Five Years	17,609	3,906	7,813
Later than Five Years	0	0	0
Future Finance Charges	(4,267)	(1,489)	(2,671)
	<u>25,078</u>	<u>6,323</u>	<u>12,506</u>
Represented by			
Finance lease liability - Current	9,318	3,051	6,183
Finance lease liability - Non current	15,760	3,272	6,323
	<u>25,078</u>	<u>6,323</u>	<u>12,506</u>



16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Floor Reps/Vinyl Replacement - Proj No 237878	1,640	1,247	(2,887)	0	0
Lighting/Heating - Proj No 237877	(1,425)	59,724	(58,299)	0	0
Roofing/Gutters/Clearlite - Proj No 237876	0	99,881	0	0	99,881
Partial Roof Replacement - Proj No 237882	0	18,820	(18,820)	0	0
Cladding Remediation - Proj No 237880	0	29,066	(28,346)	0	720
Totals	215	208,738	(108,352)	0	100,601

Represented by:

Funds Held on Behalf of the Ministry of Education	100,601
Funds Receivable from the Ministry of Education	0

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Floor Reps/Vinyl Replacement - Proj No 237878	0	5,892	(4,252)	0	1,640
Lighting/Heating - Proj No 237877	0	0	(1,425)	0	(1,425)
Block 2 Alterations - Proj No 209133	(24,445)	36,000	(28,516)	16,961	0
Totals	(24,445)	41,892	(34,193)	16,961	215

Represented by:

Funds Held on Behalf of the Ministry of Education	1,640
Funds Receivable from the Ministry of Education	(1,425)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,348	6,219
<i>Leadership Team</i>		
Remuneration	420,705	351,771
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	426,053	357,990

There are 7 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) 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

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	170 - 180	130 - 140
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

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	0
110 - 120	1	1
120 - 130	1	0
	3	1

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

19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	0	0
Number of People	0	0



20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay equity settlement wash-up amounts

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$146,915 (2022: \$3,285) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roofing/Gutters/Clearlite - Proj No 237876	118,636	0	118,636
Cladding Remediation - Proj No 237880	32,296	28,346	3,950
Staff Patio Area	16,320	0	16,320
Fencing	8,009	0	8,009
Total	175,261	28,346	146,915

(b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts:

(a) the Board have entered into a 5 year painting maintenance programme;

	2023 Actual \$	2022 Actual \$
No later than One Year	1,500	1,500
Later than One Year and No Later than Five Years	3,000	4,500
Later than Five Years	0	0
	<u>4,500</u>	<u>6,000</u>



22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	267,141	174,261	108,483
Receivables	100,877	90,000	105,995
Investments - Term Deposits	200,000	200,000	166,725
Total Financial assets measured at amortised cost	<u>568,018</u>	<u>464,261</u>	<u>381,203</u>

Financial liabilities measured at amortised cost

Payables	148,909	130,000	130,417
Finance Leases	25,078	6,323	12,506
Total Financial Liabilities Measured at Amortised Cost	<u>173,987</u>	<u>136,323</u>	<u>142,923</u>

23. Events After Balance Date

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



Te Kura o Wairau

Kiwisport

For the Year Ended 31 December 2023

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2023 the school received \$2912.64 (excl GST). The funding was spent on various sporting endeavors.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Te Kura o Wairau School Board:

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA O WAIRAU'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Kura O Wairau (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 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, in terms of the requirements of the Education and Training Act 2020, arise from Section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Statement of Variance, the Evaluation of the School's Students' Progress and Achievement, the Kiwisport Report, the Statement of Compliance with Employment Policy, the Members of the Board and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

Te Kura o Wairau BoT Report:

Literacy Term 1 (2024)

- **Reading: Structured Literacy, Running Records and Writing**



Te Kura o Wairau BoT Report : Whole School Reading Results

4015	Well Below	Below	At	Above	Total
Y0					0
Y1		96% (26)	4% (1)		27
Y2	52% (11)	14% (3)	24% (5)	10% (2)	21
Y3	76% (22)	17% (5)	3% (1)	3% (1)	29
Y4	81% (22)			11% (3)	27
Y5	67% (22)	6% (2)	15% (5)		33
Y6	75% (21)				28
Totals	59.4% 98	21.8% 36	7.3% 12	3.6% 6	165

- 134 students (81.2%) of our students are working below the expected level for reading.
- 18 students (10.9%) are reading at or above where they should be
- There are a large number of Year 5 & 6 students still on Structured Literacy.
- Inclusive of 4 NE Students and 3 ORS
- 21/27 Yr4s is the target cohort for Reading

Boys and Girls Reading Results : T1 2024

	Needs Extra Support (wellbelow)			Needs Support (below)			On Track (at)			Exceeding (above)			Total Pupils
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Y0													
Y1				56% (15)	41% (11)	96% (26)		4% (1)	4% (1)				<u>27</u>
Y2	29% (6)	24% (5)	52% (11)	10% (2)	5% (1)	14% (3)	10% (2)	14% (3)	24% (5)	10% (2)		10% (2)	<u>21</u>
Y3	34% (10)	41% (12)	76% (22)		17% (5)	17% (5)	3% (1)		3% (1)		3% (1)	3% (1)	<u>29</u>
Y4	56% (15)	26% (7)	81% (22)							7% (2)	4% (1)	11% (3)	<u>27</u>
Y5	33% (11)	33% (11)	67% (22)	3% (1)	3% (1)	6% (2)	6% (2)	9% (3)	15% (5)				<u>33</u>
Y6	36% (10)	39% (11)	75% (21)										<u>28</u>
Total	<u>52</u>	<u>46</u>	<u>98</u>	<u>18</u>	<u>18</u>	<u>36</u>	<u>5</u>	<u>7</u>	<u>12</u>	<u>4</u>	<u>2</u>	<u>6</u>	(165)

● 70 boys are reading below or well below their expected level

● 64 girls are reading below or well below their expected level

● 9 boys are reading at or above their expected level

● 9 girls are reading at or above their expected level

Māori and Pasifika Reading Results: T1 2024

4015	Well Below	Below	At	Above	Total
Y0					0
Y1		100% (10)			10
Y2	33% (2)	17% (1)	33% (2)	17% (1)	6
Y3	87% (13)	13% (2)			15
Y4	86% (12)			14% (2)	14
Y5	75% (12)	13% (2)	13% (2)		16
Y6	80% (12)				15
Totals	67.1% 51	19.7% 15	5.3% 4	3.9% 3	76

Māori

4015	Well Below	Below	At	Above	Total
Y0					0
Y1		100% (8)			8
Y2	50% (4)	13% (1)	25% (2)	13% (1)	8
Y3	60% (6)	20% (2)	10% (1)	10% (1)	10
Y4	100% (5)				5
Y5	57% (4)		29% (2)		7
Y6	67% (6)				9
Totals	53.2% 25	23.4% 11	10.6% 5	4.3% 2	47

Pasifika

- 66 (86.8%) Maori students are achieving below or well below their expected level for reading.
- 7 (9.2%) Maori students are achieving at or above their expected level for reading.
- 36 (76.6%) Pasifika students are achieving below or well below their expected level for reading.
- 7 (14.9%) Maori students are achieving at or above their expected level for reading.

Reading - What has happened and where to next:

- ❖ Teacher aide support groups already set up with to support Kahikatea Structured Literacy cross grouping and in class support.
- ❖ Staff have been attending the Manawatu Structured Literacy PDs
- ❖ Professional Development - Kahikatea Team will be attending 'The Code PD' with Ruth. Rata Team will be attending the 2day Structured Literacy PD in week 5 of this term.
- ❖ Cross grouping has been put in place across the Kahikatea team to cater for the wide scope of learning levels.
- ❖ SENCO, Literacy Lead and WST to put together a sustainability plan for the school
- ❖ More moderation is needed across teams and whole school for consistency of structure and practice.
- ❖ Cross grouping across teams is encouraged to utilise TA in class support and learning acceleration.
- ❖ BSLA - Best Start Learning Approach - SENCO and Lit Lead Investigating the approach to complement our current Structured Literacy.

Te Kura o Wairau BoT Report : Whole School Writing Results

4466	N/A	Pre-Level 1	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3i	Level 3ii	Level 3iii	Level 4i	Level 4ii	Level 4iii	Well Below	Below	At	Above	Total
Y0																			0
Y1	7% (2)	76% (22)	17% (5)												7% (2)	76% (22)	17% (5)		29
Y2		35% (7)	45% (9)	15% (3)	5% (1)											80% (16)	15% (3)	5% (1)	20
Y3		17% (5)	24% (7)	38% (11)	14% (4)	3% (1)	3% (1)								17% (5)	62% (18)	14% (4)	7% (2)	29
Y4		11% (3)	19% (5)	26% (7)	22% (6)	15% (4)	4% (1)	4% (1)							30% (8)	48% (13)	19% (5)	4% (1)	27
Y5		3% (1)	6% (2)	27% (9)	27% (9)	21% (7)	3% (1)	12% (4)							64% (21)	24% (8)	12% (4)		33
Y6		4% (1)	11% (3)	11% (3)	29% (8)	21% (6)		18% (5)	7% (2)						75% (21)	18% (5)	7% (2)		28
Totals	1.2% 2	23.5% 39	18.7% 31	19.9% 33	16.9% 28	10.8% 18	1.8% 3	6% 10	1.2% 2						34.3% 57	49.4% 82	13.9% 23	2.4% 4	166

- 139 students (83.7%) of our students are working below or well below the expected level for writing.
- 18 students (10.9%) are writing at or above where they should be.

Boys and Girls Writing Results : TI 2024

	Needs Extra Support (wellbelow)			Needs Support (below)			On Track (at)			Exceeding (above)			Total Pupils
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Y0													
Y1	3% (1)	3% (1)	7% (2)	45% (13)	31% (9)	76% (22)	7% (2)	10% (3)	17% (5)				<u>29</u>
Y2				45% (9)	35% (7)	80% (16)	5% (1)	10% (2)	15% (3)	5% (1)		5% (1)	<u>20</u>
Y3	14% (4)	3% (1)	17% (5)	21% (6)	41% (12)	62% (18)	3% (1)	10% (3)	14% (4)		7% (2)	7% (2)	<u>29</u>
Y4	26% (7)	4% (1)	30% (8)	30% (8)	19% (5)	48% (13)	11% (3)	7% (2)	19% (5)	4% (1)		4% (1)	<u>27</u>
Y5	39% (13)	24% (8)	64% (21)	6% (2)	18% (6)	24% (8)	3% (1)	9% (3)	12% (4)				<u>33</u>
Y6	36% (10)	39% (11)	75% (21)	7% (2)	11% (3)	18% (5)		7% (2)	7% (2)				<u>28</u>
Total	<u>35</u>	<u>22</u>	<u>57</u>	<u>40</u>	<u>42</u>	<u>82</u>	<u>8</u>	<u>15</u>	<u>23</u>	<u>2</u>	<u>2</u>	<u>4</u>	(166)

● 75 boys are writing below or well below their expected level

● 64 girls are writing below or well below their expected level

● 10 boys are writing at or above their expected level

● 17 girls are writing at or above their expected level

Māori and Pasifika Writing Results : T1 2024

4466	Well Below	Below	At	Above	Total
Y0					0
Y1	9% (1)	82% (9)	9% (1)		11
Y2		83% (5)	17% (1)		6
Y3	20% (3)	60% (9)	20% (3)		15
Y4	29% (4)	57% (8)	14% (2)		14
Y5	88% (14)	13% (2)			16
Y6	80% (12)	13% (2)	7% (1)		15
Totals	44.2% 34	45.5% 35	10.4% 8		77

Māori

4466	Well Below	Below	At	Above	Total
Y0					0
Y1	11% (1)	67% (6)	22% (2)		9
Y2		75% (6)	13% (1)	13% (1)	8
Y3	10% (1)	60% (6)	10% (1)	20% (2)	10
Y4	20% (1)	40% (2)	40% (2)		5
Y5	29% (2)	43% (3)	29% (2)		7
Y6	56% (5)	33% (3)	11% (1)		9
Totals	20.8% 10	54.2% 26	18.8% 9	6.3% 3	48

Pasifika

- 69 (89.7%) Maori students are achieving below or well below their expected level for writing.
- 8 (10.4%) Maori students are achieving at or above their expected level for writing.
- 36 (75%) Pasifika students are achieving below or well below their expected level for writing.
- 12 (25%) Pasifika students are achieving at or above their expected level for writing.

Writing - What has happened and where to next:

- Writing is a large component of Structured Literacy. It is taught alongside reading. The students learn to read and write the sounds together. This is a more meaningful way to teach writing. During every Structured Literacy lesson with their teacher, the students are practising how to form letters correctly and how to record the sounds they hear in words.
- Professional Development - Kahikatea team attending 'The Code' this week.
- More moderation of writing assessment will occur across the school

Te Kura o Wairau BoT Report:

**Mathematics Term 1 (2024)
- NZC Mathematics OTJ**



Te Kura o Wairau BoT Report : Whole School Mathematics OTJ

11056	Well Below	Below	At	Above	Total
Y0					0
Y1			100% (25)		25
Y2			100% (20)		20
Y3			86% (25)	14% (4)	29
Y4		48% (13)	44% (12)	7% (2)	27
Y5		27% (9)	45% (15)	27% (9)	33
Y6	25% (7)	46% (13)	29% (8)		28
<i>Totals</i>	4.3% 7	21.6% 35	64.8% 105	9.3% 15	162

- 42 students (26%) working below or well below their expected maths level
- 120 students (73%) working at or above their expected maths level

Boys and Girls Mathematics Results : TI 2024

	Needs Extra Support (wellbelow)			Needs Support (below)			On Track (at)			Exceeding (above)			Total Pupils
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Y0													
Y1							56% (14)	44% (11)	100% (25)				<u>25</u>
Y2							55% (11)	45% (9)	100% (20)				<u>20</u>
Y3							31% (9)	55% (16)	86% (25)	7% (2)	7% (2)	14% (4)	<u>29</u>
Y4				37% (10)	11% (3)	48% (13)	26% (7)	19% (5)	44% (12)	7% (2)		7% (2)	<u>27</u>
Y5				9% (3)	18% (6)	27% (9)	21% (7)	24% (8)	45% (15)	18% (6)	9% (3)	27% (9)	<u>33</u>
Y6	14% (4)	11% (3)	25% (7)	18% (5)	29% (8)	46% (13)	11% (3)	18% (5)	29% (8)				<u>28</u>
Total	<u>4</u>	<u>3</u>	<u>7</u>	<u>18</u>	<u>17</u>	<u>35</u>	<u>51</u>	<u>54</u>	<u>105</u>	<u>10</u>	<u>5</u>	<u>15</u>	(162)

- 22 boys are achieving below or well below their expected level for maths.
- 61 boys are achieving at or above their expected level for maths.
- 20 girls are achieving below or well below their expected level for maths.
- 59 girls are achieving at or above their expected level for maths.

Māori Maths Results : TI 2024

11056	Well Below	Below	At	Above	Total
Y0					0
Y1			100% (9)		9
Y2			100% (6)		6
Y3			93% (14)	7% (1)	15
Y4		43% (6)	57% (8)		14
Y5		44% (7)	38% (6)	19% (3)	16
Y6	33% (5)	47% (7)	20% (3)		15
Totals	6.7% 5	26.7% 20	61.3% 46	5.3% 4	75

- 25 (33.4%) Maori students are achieving below or well below their expected level for maths.
- 50 (66.6%) Maori students are achieving at or above their expected level for maths.

Pasifika Maths Results : TI 2024

11056	Well Below	Below	At	Above	Total
Y0					0
Y1			100% (8)		8
Y2			100% (8)		8
Y3			70% (7)	30% (3)	10
Y4		60% (3)	40% (2)		5
Y5		14% (1)	43% (3)	43% (3)	7
Y6	11% (1)	33% (3)	56% (5)		9
Totals	2.1% 1	14.9% 7	70.2% 33	12.8% 6	47

- 8 (17%) Pasifika students are achieving below their expected level for maths.
- 39 (83%) Pasifika students are achieving at or above their expected level for maths.

Key Actions and Work Ons

- ❖ DMIC mentoring and Lesson Study continues to be implemented by the school.
- ❖ Teachers are expected to teach DMIC at least 4 times a week and could have a separate day for math workshops.
- ❖ DMIC mentor ran planning, assessment and moderation workshops on staff meetings to support teachers with their maths teaching practise.
- ❖ DMIC continues to be a strength of our school, however some teachers are further along the teaching continuum than others.
- ❖ Overall Teacher Judgements (OTJs) have been unpacked and continue to be an area of further development for teaching staff. More moderation is needed for consistency across the teams and whole school.
- ❖