

# **REPOROA SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

**Ministry Number:** 1923

**Principal:** Richelle McDonald

**School Address:** 34 Massey Road

**School Postal Address:** P O Box 2, Reporoa, 3060

**School Phone:** 07 333 8350

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

**Accountant / Service Provider:**

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

# REPORO A SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Reporoa 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.

Kate Bowron

Full Name of Presiding Member



Signature of Presiding Member

09/09/2024

Date:

Richelle McDonald

Full Name of Principal



Signature of Principal

09/09/2024

Date:

**Reporoa School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,542,680	1,153,896	1,408,520
Locally Raised Funds	3	61,817	56,200	129,928
Interest		12,701	800	2,943
<b>Total Revenue</b>		1,617,198	1,210,896	1,541,391
<b>Expense</b>				
Locally Raised Funds	3	36,373	39,700	26,628
Learning Resources	4	1,057,614	906,324	941,405
Administration	5	200,965	78,800	226,362
Interest		641	471	832
Property	6	249,676	185,328	215,779
<b>Total Expense</b>		1,545,269	1,210,623	1,411,006
<b>Net Surplus / (Deficit) for the year</b>		71,929	273	130,385
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		71,929	273	130,385

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



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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		854,030	850,125	721,770
Total comprehensive revenue and expense for the year		71,929	273	130,385
Contribution - Furniture and Equipment Grant		9,335	-	1,875
<b>Equity at 31 December</b>		935,294	850,398	854,030
Accumulated comprehensive revenue and expense		935,294	850,398	854,030
<b>Equity at 31 December</b>		935,294	850,398	854,030

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.

# Reporoa School

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	244,026	287,749	341,615
Accounts Receivable	8	68,799	58,850	80,852
GST Receivable		4,896	3,612	-
Prepayments		18,553	12,682	15,273
Inventories	9	-	13	-
Investments	10	84,039	-	-
Funds Receivable for Capital Works Projects	17	2,319	-	-
		422,632	362,906	437,740
<b>Current Liabilities</b>				
GST Payable		-	-	1,803
Accounts Payable	12	78,930	93,959	91,907
Revenue Received in Advance	13	3,967	10,892	2,815
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	6,974	8,469	7,182
Funds held in Trust	16	1,848	-	3,339
Funds held for Capital Works Projects	17	25,919	-	31,771
		117,638	113,320	138,817
<b>Working Capital Surplus/(Deficit)</b>		304,994	249,586	298,923
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	685,928	639,368	581,809
		685,928	639,368	581,809
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	45,007	27,992	22,252
Finance Lease Liability	15	10,621	10,564	4,450
		55,628	38,556	26,702
<b>Net Assets</b>		935,294	850,398	854,030
<b>Equity</b>		935,294	850,398	854,030

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

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

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		462,339	345,512	390,234
Locally Raised Funds		61,146	56,200	122,763
Goods and Services Tax (net)		(6,699)	-	5,415
Payments to Employees		(174,639)	(146,000)	(170,760)
Payments to Suppliers		(214,470)	(98,292)	(196,291)
Interest Paid		(641)	(471)	(832)
Interest Received		12,534	800	2,616
Net cash from/(to) Operating Activities		139,570	157,749	153,145
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(145,139)	(139,500)	(192,069)
Purchase of Investments		(84,039)	-	-
Proceeds from Sale of Investments		-	-	79,410
Net cash from/(to) Investing Activities		(229,178)	(139,500)	(112,659)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		9,335	-	1,875
Finance Lease Payments		(7,654)	(13,376)	(7,695)
Funds Administered on Behalf of Other Parties		(9,662)	-	24,073
Net cash from/(to) Financing Activities		(7,981)	(13,376)	18,253
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(97,589)</b>	<b>4,873</b>	<b>58,739</b>
Cash and cash equivalents at the beginning of the year	7	341,615	282,876	282,876
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>244,026</b>	<b>287,749</b>	<b>341,615</b>

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

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

# Reporoa School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical maintenance**

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

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

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

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

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

#### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

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

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

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

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

#### ***Interest Revenue***

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

**d) Operating Lease Payments**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5-15 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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

#### **r) Shared Funds**

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



#### **s) Provision for Cyclical Maintenance**

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

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

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

#### **t) Financial Instruments**

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

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

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

#### **u) Borrowings**

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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

## 2. Government Grants

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	574,063	339,423	510,562
Teachers' Salaries Grants	829,608	700,962	760,434
Use of Land and Buildings Grants	139,009	105,788	126,996
Other Government Grants	-	7,723	10,528
	<u>1,542,680</u>	<u>1,153,896</u>	<u>1,408,520</u>

The school has opted in to the donations scheme for this year. Total amount received was \$18,649.

## 3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	8,786	-	8,383
Fees for Extra Curricular Activities	14,127	6,000	19,875
Trading	154	200	-
Fundraising & Community Grants	4,580	8,000	67,811
Other Revenue	34,170	42,000	33,859
	<u>61,817</u>	<u>56,200</u>	<u>129,928</u>
<b>Expense</b>			
Extra Curricular Activities Costs	21,848	11,500	13,772
Trading	95	200	29
Fundraising & Community Grant Costs	3,026	8,000	2,404
Other Locally Raised Funds Expenditure	11,404	20,000	10,423
	<u>36,373</u>	<u>39,700</u>	<u>26,628</u>
<i>Surplus for the year Locally raised funds</i>	<u>25,444</u>	<u>16,500</u>	<u>103,300</u>

## 4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	43,632	55,900	34,734
Library Resources	1,165	2,500	1,977
Employee Benefits - Salaries	933,720	790,962	844,204
Staff Development	23,625	12,000	10,152
Depreciation	55,472	44,962	50,338
	<u>1,057,614</u>	<u>906,324</u>	<u>941,405</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,354	6,000	5,198
Board Fees	3,425	4,000	2,870
Board Expenses	4,044	4,000	16,055
Communication	2,137	1,750	1,721
Consumables	2,709	1,900	1,421
Other	19,157	14,150	10,499
Employee Benefits - Salaries	24,333	36,000	44,502
Insurance	3,954	2,000	2,895
Service Providers, Contractors and Consultancy	7,800	9,000	10,235
Healthy School Lunch Programme	128,052	-	130,966
	<b>200,965</b>	<b>78,800</b>	<b>226,362</b>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,713	2,800	1,584
Consultancy and Contract Services	23,115	22,000	23,080
Cyclical Maintenance Provision	22,755	5,740	5,740
Grounds	18,820	10,000	9,301
Heat, Light and Water	12,786	10,000	11,484
Repairs and Maintenance	7,537	9,000	17,109
Use of Land and Buildings	139,009	105,788	126,996
Employee Benefits - Salaries	22,941	20,000	20,485
	<b>249,676</b>	<b>185,328</b>	<b>215,779</b>

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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	244,026	287,749	341,615
Cash and cash equivalents for Statement of Cash Flows	<b>244,026</b>	<b>287,749</b>	<b>341,615</b>

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

Of the \$244,026 Cash and Cash Equivalents \$25,919 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	900	6,791	288
Receivables from the Ministry of Education	1,894	-	-
Interest Receivable	585	91	418
Banking Staffing Underuse	-	-	23,884
Teacher Salaries Grant Receivable	65,420	51,968	56,262
	<u>68,799</u>	<u>58,850</u>	<u>80,852</u>
Receivables from Exchange Transactions	1,485	6,882	706
Receivables from Non-Exchange Transactions	67,314	51,968	80,146
	<u>68,799</u>	<u>58,850</u>	<u>80,852</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	13	-
	<u>-</u>	<u>13</u>	<u>-</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	84,039	-	-
Total Investments	<u>84,039</u>	<u>-</u>	<u>-</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	476,139	89,015	-	-	(22,950)	<b>542,203</b>
Furniture and Equipment	70,207	46,062	-	-	(14,827)	<b>101,442</b>
Information and Communication Technology	6,261	10,040	-	-	(2,970)	<b>13,331</b>
Motor Vehicles	14,236	-	-	-	(5,352)	<b>8,885</b>
Leased Assets	11,332	14,340	-	-	(8,902)	<b>16,770</b>
Library Resources	3,634	134	-	-	(471)	<b>3,297</b>
<b>Balance at 31 December 2023</b>	<b>581,809</b>	<b>159,591</b>	<b>-</b>	<b>-</b>	<b>(55,472)</b>	<b>685,928</b>

The net carrying value of equipment held under a finance lease is \$16,770 (2022: \$11,332)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	867,475	(325,272)	<b>542,203</b>	778,460	(302,321)	<b>476,139</b>
Furniture and Equipment	230,792	(129,350)	<b>101,442</b>	222,371	(152,164)	<b>70,207</b>
Information and Communication Technology	37,009	(23,678)	<b>13,331</b>	36,798	(30,537)	<b>6,261</b>
Motor Vehicles	41,758	(32,873)	<b>8,885</b>	41,758	(27,522)	<b>14,236</b>
Leased Assets	53,275	(36,505)	<b>16,770</b>	38,935	(27,603)	<b>11,332</b>
Library Resources	24,715	(21,418)	<b>3,297</b>	24,582	(20,948)	<b>3,634</b>
<b>Balance at 31 December</b>	<b>1,255,024</b>	<b>(569,096)</b>	<b>685,928</b>	<b>1,142,904</b>	<b>(561,095)</b>	<b>581,809</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	4,233	10,463	2,159
Accruals	4,054	3,296	3,248
Employee Entitlements - Salaries	65,420	51,968	56,262
Employee Entitlements - Leave Accrual	5,223	28,232	30,238
	<u>78,930</u>	<u>93,959</u>	<u>91,907</u>
Payables for Exchange Transactions	101,391	93,959	91,907
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>101,391</u>	<u>93,959</u>	<u>91,907</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income in Advance	146	9,182	1,105
School House Bond	1,710	1,710	1,710
Grants in Advance - MOE	2,111	-	-
	<u>3,967</u>	<u>10,892</u>	<u>2,815</u>

## 14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	22,252	22,252	16,512
Increase to the Provision During the Year	22,755	5,740	5,740
Provision at the End of the Year	<u>45,007</u>	<u>27,992</u>	<u>22,252</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	45,007	27,992	22,252
	<u>45,007</u>	<u>27,992</u>	<u>22,252</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2028. This plan is based on painting quotes.

## 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	7,220	8,469	7,769
Later than One Year and no Later than Five Years	10,632	10,564	4,707
Future Finance Charges	(257)	-	(844)
	<u>17,595</u>	<u>19,033</u>	<u>11,632</u>

### Represented by

Finance lease liability - Current	6,974	8,469	7,182
Finance lease liability - Non current	10,621	10,564	4,450
	<u>17,595</u>	<u>19,033</u>	<u>11,632</u>

## 16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	1,848	-	3,339
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>1,848</u>	<u>-</u>	<u>3,339</u>

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

## 17. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
LSC Conversion Project		224558	31,771	7,744	(41,834)	-	(2,319)
LSPM Boundary Fence		242442	-	163,380	(137,461)	-	25,919
Totals			31,771	171,124	(179,295)	-	23,600

### Represented by:

Funds Held on Behalf of the Ministry of Education	25,919
Funds Receivable from the Ministry of Education	(2,319)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block B Upgrade		211531	7,251	(1,000)	(6,251)	-	-
LSC Conversion Project		224558	-	41,743	(9,972)	-	31,771
Totals			7,251	40,743	(16,223)	-	31,771

### Represented by:

Funds Held on Behalf of the Ministry of Education	31,771
Funds Receivable from the Ministry of Education	-

## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.



## 19. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,425	2,870
<i>Leadership Team</i>		
Remuneration	386,264	360,953
Full-time equivalent members	3.00	3.00
<b>Total key management personnel remuneration</b>	<b>389,689</b>	<b>363,823</b>

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

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

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

## 20. 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	-	-

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$243,634 (2022:\$26,827) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
LSC Conversion Project	84,375	51,806	32,569
LSPM Boundary Fence	348,526	137,461	211,065
<b>Total</b>	<b>432,901</b>	<b>189,267</b>	<b>243,634</b>

### (b) Operating Commitments

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

## 23. 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	244,026	287,749	341,615
Receivables	68,799	58,850	80,852
Investments - Term Deposits	84,039	-	-
Total financial assets measured at amortised cost	396,864	346,599	422,467
Financial liabilities measured at amortised cost			
Payables	78,930	93,959	91,907
Finance Leases	17,595	19,033	11,632
Total financial liabilities measured at amortised cost	96,525	112,992	103,539

## 24. Events After Balance Date

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

## 25. Comparatives

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

## 26. Breach of the Education and Training Act 2020

The Board of Trustees has failed to comply with section 137 of the Education and Training Act 2020, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2024.

## Reporoa School

### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kate Bowron	Presiding Member	Elected	Jun 2025
Richelle McDonald	Principal	ex Officio	
John Guyton	Parent Representative	Elected	Jun 2025
Kane Polyblank	Parent Representative	Elected	Jun 2025
Paul Leslie	Parent Representative	Elected	Jun 2025
Megan Smith	Parent Representative	Elected	Jun 2025
Reece Williams	Parent Representative	Elected	Jun 2025
Nikkole Fell	Staff Representative	Elected	Jun 2025

## Reporoa School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,612 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Reporoa 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.

## Strategic Goal 1: LEARNER FOCUSED - CELEBRATE CONTINUOUS LEARNING THROUGH GROWTH IN LEARNER AGENCY.

### Annual Target/Goal:

1a - Increase student agency to empower students to take ownership of their learning using goal setting and next steps.

1b - Investigate and refine successful collaborative teaching and learning strategies.

1c - Improve literacy outcomes using an evidence based approach to teaching literacy that is beneficial for all children, but provides scaffolded support for target students.

*As per the annual implementation plan*

<b>Actions</b>  <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve/Evidence?</b>  <i>What were the outcomes of our actions?</i>  <i>What impact did our actions have?</i>	<b>Reasons for any variance</b>	<b>Planning for next year - where to next?</b>
<p><b>Action 1</b></p> <p>Strengthen students knowledge and use of goal setting in HERO particularly in literacy and mathematics.</p> <p>Students take ownership of sharing evidence against their learning goals in SeeSaw.</p> <p>Students are able to discuss their current goals and next steps in a wide range of subjects inc. Science + HPE.</p> <p><b>Action 2</b></p> <p>Fully collaborate through the junior and senior school with teams planning and teaching together.</p>	<p><b>Reading-</b> 2023 56% of the whole cohort were reading at or above their curriculum level (decreased by 13%)</p> <p>We started the year with monitoring 11 Junior students for reading. This grew to 19, 3 of whom were new. 14 out of the 19 (74%) have made progress this year. 3 (16%) are ESOL. 7 (37%) are Maori. 13 (68%) are male.</p> <p>We started the year with monitoring 20 Senior students for reading. This grew to 30, 7 of whom were new. 23 out of the 30 have made progress this year. 6 (20%) are ESOL. 17 (56%) are Maori. 21 (70%) are male.</p> <p><b>Writing -</b> 2023 68% of the whole cohort were writing at or above their curriculum level. (decreased by 10%)</p>	<p><b><i>We had 28 new students to the school. 4 were ESOL. A series of behaviour issues - one under MOE LS and 17 working with RTLB or LSC interventions.</i></b></p> <p>We experienced a significant drop in our data. We have had 28 new students arrive this year. 4 of these are ESOL. 10 other transient students joined us below or well below their curriculum</p>	<ul style="list-style-type: none"> <li>• Revisit the school's vision with all stakeholders and create a resource that unpacks the school's vision clearly for ākonga.</li> <li>• Finish developing a refreshed localised school curriculum based on Te Mātaiaho with a Long Term Plan, Curriculum Guiding Documents and collaborative planning</li> <li>• Show that planning is reflective, responsive, authentic, connected, progression based, acceleration focussed, assessed, and collaborative through a shared format.</li> <li>• Ensure reporting systems in literacy, mathematics, and then <u>across</u> the curriculum in HERO (with rewritten goals in kid speak) and SeeSaw effectively show progress through Te Mātaiaho phases. Begin to use eastTle in years 4-6.</li> <li>• Teachers observe experts in literacy and mathematics to model best practice, raising</li> </ul>

<p>Collaboratively implement Structured Literacy to address the literacy tail in the junior school.</p> <p>Consolidate the peer coaching programme to increase staff capability and capacity.</p> <p>Unpack the NZ Histories curriculum collaboratively.</p> <p><b>Action 3</b></p> <p>Build on teaching of reading skills with SL centrally funded PLD.</p> <p>Purchase appropriate resources to implement a more structured literacy approach.</p> <p>Make relevant changes to the assessment cycle to reflect collaborative SL approach.</p> <p>Implement a more evidence based approach to teaching literacy in the year 3/4 level.</p>	<p>We started the year with monitoring 0 Junior students for writing. This grew to 4, 2 of whom were new and all of whom are males. 2 out of the 4 (50%) have made progress this year. 2 (50%) are ESOL. 2 (50%) are Maori.</p> <p>We started the year with monitoring 17 Senior students for writing. This grew to 33, 7 of whom were new. 18 out of the 30 (60%) have made progress this year. 6 (18%) are ESOL. 19 (57%) are Maori. 24 (73%) are male.</p> <p><b>Mathematics - 2023</b> 75% of the whole cohort were working on mathematics at or above their curriculum level. (decreased by 6%)</p> <p>We started the year with monitoring 0 Junior students for mathematics. This grew to 4, 2 of whom were new. 1 out of the 4 (25%) have made progress this year. 2 are ESOL. 3 (75%) are male.</p> <p>We started the year with monitoring 12 Senior students for mathematics. This grew to 24, 3 of whom were new. 15 out of the 24 have made progress this year. 4 are ESOL. 15 (63%) are male.</p>	<p>expectation in reading, 8 in writing, and 5 in maths.</p> <p>We have had significant transience. The overall roll has remained similar, but we are not comparing the same students.</p>	<p>capability with relevant, challenging, and effective teaching strategies.</p> <ul style="list-style-type: none"> <li>● Track and trace target ākonga, run booster groups, and monitor interventions for effectiveness</li> <li>● Improve Assessment for Learning through the HITS and the Capabilities Matrix, setting specific PGC goals to improve teaching practice. Use a coaching model to monitor outcomes.</li> <li>● Create across school collaboration, assessment and moderation to improve teaching and learning focusing on equity for Māori and learners with diverse learning requirements.</li> <li>● Literacy and math leads model best practice and observe with feedback termly.</li> <li>● Co construct a 'Kete' for Te reo and tikanga expectations, meeting level 4a funding.</li> <li>● Sign an agreement with Ngati Tahu Ngati Whaoa to work together and employ an Iwi based Te Reo educator working across the Kahui Ako - raising fluency in Te Reo and sharing iwi based stories/Mātauranga.</li> </ul>
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## Strategic Goal 2: INCLUSIVE - FOSTER A POSITIVE AND INCLUSIVE SCHOOL CULTURE THROUGH COLLABORATION

### Annual Target/Goal:

2a - Maintain a positive school culture focussed on PB4L. Wellbeing/Hauora and Te Whare Tapa Wha.

2b - Celebrate our cultural diversity.

2c - Increase attendance and engagement through targeted, monitored programmes.

2d - Provide timely, effective learning support through targeted, monitored programmes.

*As per the annual implementation plan*

<b>Actions</b>  <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve/Evidence?</b>  <i>What were the outcomes of our actions?</i>  <i>What impact did our actions have?</i>	<b>Reasons for any variance</b>	<b>Planning for next year – where to next?</b>
<p><b>Action 1</b></p> <p>Collect and use student, staff and whanau voice to monitor PB4L and wellbeing practices.</p> <p>Measure wellbeing progress with the NCER wellbeing tool.</p> <p>Induct new staff and support staff into PB4L effectively.</p> <p><b>Action 2</b></p> <p>Continue to use the cultural kete and iwi education plan to ensure Maori are taught as Maori.</p> <p>Represent all cultures in the school through learning celebrations and our localised curriculum.</p>	<p>We did not use the NCER wellbeing tool - instead we developed our own tool to use across the Kahui Ako.</p> <p>AST sent out a wellbeing survey to the staff. (twice a year) In Term 1 2023 8/14 staff completed the survey and in term 1 2024 10/14 staff completed it. The data tells us that we are consistently tracking the positives for wellbeing although there was a shift in two questions.</p> <p>1) school leaders encourage staff to share ideas rather than compete with each other (Term 1 2023: 1 person agreed and 7 strongly agree. Term 1 2024 3 agree and 5 strongly agree)</p> <p>As a SLT this will be unpacked furthermore.</p>	<p><b><i>A series of behaviour issues - one under MOE LS and 17 working with RTLB or LSC interventions.</i></b></p> <p>*This is a positive shift. We have had new bell times with less breaks for kaiako. An increase in CRT for teachers also will have a positive effect on our data.</p> <p>Staff worked throughout the year to problem solve around whole school, groups and specific behaviour issues (IBPs, CPS, Whānau conferencing etc). Staff</p>	<ul style="list-style-type: none"> <li>• Implement Friday Whare time for Tukana Teina opportunities</li> <li>• Include passion projects/electives twice a year</li> <li>• Develop and use a student profile school wide to inform staff of strengths and areas of need early.</li> <li>• A Kaitakawaenga (Community Connector) employed through iwi, will work with attendance and engagement initiatives to support whānau, hapū, iwi and parents.</li> <li>• Waiariki Mana Ake is working in the school to support mental health.</li> <li>• Staff use trauma informed practice to assist ākonga to reach their potential.</li> <li>• The BOT will provide stationery to eliminate the barrier of a slow start to learning</li> <li>• Review the enrollment pack and transition practices for effectiveness.</li> </ul>



### Action 3

Use hybrid learning to address attendance issues due to COVID-19

Provide learning support and engage with whanau regularly when attendance goes below 90%

- 2) \*My wellbeing is taken into consideration by our school leaders; (term 1 2023 1 person disagreed, 7 agreed and 4 strongly agreed. In term 1 2024; 2 people disagreed, 4 agreed and 4 strongly agreed)

New staff have an induction hui with the principal and their leader to go through our PB4L systems.

Big 5 data started at 136 posts, decreased in Term 2 with 124 posts, had a sharp increase in Term 3 with 191 posts and decreased slightly in Term 4 with 169 posts..

The cultural kete and learning celebrations are still a work in progress and there is no data around this as yet.

Attendance in 2023:

10 (9%) of students attended school less than 70% of the year

21 (19%) of students attended school less than 80% of the year

75 (69%) of students attended school less than 90% of the year

The overall attendance in 2023 was:

Whole cohort:

86.8% - 2023, 87.2% - 2022

Maori:

84.3% - 2023, 84.4% - 2022

are continuing to be trained in IYT to develop positive behaviour management strategies. SLT has had PD in TAW.

Attendance had very little shifts across then 2023 year.

- Seek community feedback around a graduate profile
- Use the MACs tool to develop a profile to trial
- Ākonga work towards meeting the indicators of a co-constructed graduate profile.
- Include progress in our values (REPS) for HERO reporting
- Staff train in TAW and begin to use alongside PB4L
- Staff read and work through Niho Taniwha together
- PLD in restorative practice for staff, whānau, hapū, iwi, parents, and the community to eliminate racism, stigma, bullying and any form of discrimination.

	Asian: 87.2% - 2023, 82.9% - 2022		
	NZ European: 91.3% - 2023, 91.3% - 2022		

**Strategic Goal 3: PRODUCTIVE PARTNERSHIPS - PROMOTE ACTIVE COMMUNITY ENGAGEMENT AND COLLABORATION, EMBRACING CULTURAL HERITAGE AND CONNECTEDNESS TO OUR WORLD.**

**Annual Target/Goal:**

**3a - Increase community engagement through positive, purposeful, culturally inclusive learning celebrations and learning beyond the classroom through the localised curriculum.**

**3b - Strengthen whanau engagement in learning and goal setting.**

**3c - Strengthen iwi connections through the Kahui Ako and the iwi education plan. Collaborate with Kahui Ako schools to improve agreed achievement challenges.**

*As per the annual implementation plan*

<b>Actions</b>  <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve/Evidence?</b>  <i>What were the outcomes of our actions? What impact did our actions have?</i>	<b>Reasons for any variance</b>	<b>Planning for next year – where to next?</b>
<p><b>Action 1</b></p> <p>Use the expertise of whanau in all areas of the localised curriculum.</p> <p>Continue to increasingly use local places, resources and expertise for authentic learning.</p> <p>Visit Ngati Tahu/Ngati Whaoa marare and have a motariki celebration.</p> <p><b>Action 2</b></p> <p>Aim for 100% engagement on SeeSaw and educate parents on effective feedback.</p>	<p>Some whanau are engaged in school - teaching harakeke, demonstrating dog control, and parent helpers.</p> <p>Local areas are yet to be utilised and Marae have not been visited in 2023.</p> <p>Engagement in SeeSaw was low -exact data is not available.</p> <p>12 out of a possible 104 students didn't make the SLC's resulting in 88.5% attendance.</p>	<p>Due to the MOE delays in getting the curriculum refresh out to us and waiting for further changes due to a change in govt, our localised curriculum redevelopment has been stalled.</p>	<ul style="list-style-type: none"> <li>• The school and community will engage in reciprocal learning centred relationships and partnerships that enrich opportunities for ākonga to become confident, connected and actively involved learners, seeing the connection between what they are learning and the wider world.</li> <li>• Invite whanau and community experts into the school to share their skills. Set up a register to draw from.</li> <li>• Visit local business and community groups regularly</li> <li>• Include focused questions for community engagement responses in surveys and community hui.</li> </ul>

# Evaluation and analysis of the school's students' progress and achievement

## Reading Strengths:

The majority of Year 6 tamariki continue to achieve at or above expectation. 56% of tamariki across the school who are working towards achieving, have made progress to move up at least one level of reading.

## Reading Challenges:

24% of tamariki who are working towards achieving in reading are ESOL. 78% of tamariki who are working towards achieving have low attendance rates (at less than 90%). Attendance remains an issue across the school and in all learning areas. For 4 tamariki, this is their first report at our kura and 9, their first year with us at Reporoa. Tamariki who have started out at our school at some point this year account for 26% of our working towards data.

## Actions:

- Observations and coaching will be more frequent, timetabled and specific to next steps for literacy teaching practice across the school. This will develop our skills to grow upon the foundation skills that we have built for teaching structured literacy which will enhance practice for teachers of Level 1 learners. It will also support the development of teaching reading processing and comprehension skills for Level 2 and up.
- Richelle is working with the Rūnanga to employ a Kaitakawaenga to provide targeted support to re-engage tamariki in school and increase attendance.

## Gender Cohort

51% of males are achieving at or above expectation. 65% of females are achieving at or above. This shows a 14% difference between genders.

International research suggests that males brain function and development differs greatly from females. There are many suggestions of ways to support males in reading, one of which is to reduce the time of instruction and increase physical activity. We are currently looking into possible ways to change our timetabling which would allow us to offer instruction in shorter bursts throughout the day with more frequent opportunities for physical movement and activity.

## Ethnicity Cohort

33% (6) of our Asian students and 54% of our Māori students are working at or above expectation. There remains discrepancy between each of these cohorts and European/Pākehā students where there are 64% working at or above.

All 12 Asian tamariki who are working towards expectation are ESOL. We have begun to use an ESOL specific programme that will support the development of English language use and understanding for these tamariki.

Research suggests that it is the cultural gap between mainstream values, as represented by the NZ educational system, and Māori cultural values that is the primary factor related to Māori underachievement. After various professional development opportunities this year, we have begun to interact and engage with the Ngāti Tahu-Ngāti Whaoa Rūnanga to build a reciprocal relationship that will enhance the mana of our mana whenua. We are also looking at developing and implementing Te Ara Whakamana across the school as a way to enhance mana and recognise tamariki Māori as Māori. There is also opportunity, through the Marau ā-Kura (School Curriculum) that we are currently building, to weave te reo, tikanga and mātauranga Māori through our teaching and learning across the curriculum.

### **Writing Strengths**

The majority of tamariki up to the end of Year 3 are currently working at or above expectation.

### **Writing Challenges:**

83% of tamariki who are working towards achieving in writing have low attendance rates (less than 90%). 25% of tamariki who are working towards are also ESOL and there is still a clear difference between the Year 4 and 5 data in comparison to the rest of the school - possibly rolling on from the effects of their start to school during Covid. 30% of tamariki in the Year 4 and 5 cohorts are transient and new to our kura this year. Conversations around moderation and writing goals has made our overall teaching judgments much more accurate in the senior school, hence the drop in at or above achievement this semester.

### **Actions:**

- Senior teachers have attended The Code professional development and The Code will be taught with fidelity in the senior school to develop spelling and writing accuracy.
- We are looking into different writing tools that we can use for writing moderation.
- We are also looking into writing programmes that align with the structured literacy approach that we can introduce across our school curriculum.

### **Gender Cohorts**

55% males are working at or above expectation compared to 79% of females. The difference between males and females has grown from 4% in the middle of the year to 24% at the end of the year. As mentioned above in reading, timetable changes are a first possible step that could contribute to increased success in this area and across the curriculum.

### **Ethnicity Cohorts**

82% of Pākehā tamariki are achieving at or above expectation. The Māori and Asian cohorts have 63% and 50% respectively who are working at or above. While the discrepancy has lessened slightly between Māori and Pākehā, there is a widening gap between our Pākehā and our Asian tamariki. Since the mid year data report we have 4 more new ESOL students and again, ESOL tamariki account for all of the Asian cohort who are working towards in writing. As above in reading, we are looking into ESOL programmes for language development and we are increasing the opportunities for Māori to be recognised as Māori throughout our kura.

### **Mathematics Strengths:**

Maths continues to be a strength across most of the school. The data demonstrates that the majority of tamariki continue to thrive in this area. Years 1 and 3 are still working at or above expectation as per mid year data report.

### **Mathematics Challenges:**

The year 4 and 5 data still continues to demonstrate challenges.

90% of tamariki who are well below or below have low attendance (less than 90%).

The introduction of triangulated assessment with external tools has made our overall teacher judgements more accurate.

### **Actions:**

- We have applied for ALiM (Accelerated Learning in Mathematics) for 2024. If we are successful this would mean two teachers would take intervention

- groups with support from expert mentors to accelerate progress in mathematics.
- We are doing school wide PD in 2024 with TLF (The Learner First). This looks at identifying what is working, what is needed and what to do next.
- Coaching and math observations will be based around the specific needs of each teacher from the TLF to continue growth in teaching practice.
- Collaborative teaching and learning in the junior school to continue as it is working.

#### **Statistics:**

57% 65 students across the school are working at or above in statistics.

#### **Geometry and Measurement:**

45% 51 students across the school are working at or above in geometry and measurement

Strand teaching across the school is taught termly based on the strand subject. The lack of integration shows an area where we need to change the way it is taught.

#### **Actions:**

- To look at how math strand is taught within our school and making sure it is taught throughout the year as opposed to termly.
- To look into getting a math expert in to do observations and have sessions with teachers and maths lead teacher to improve our strand is taught.
- Observations at other school with their maths lead to observe best practice in areas of strand integration
- Look at teaching maths in home classes not collaboratively. (senior school). Student voice told us that they prefer their own classes with their own teacher
- ESOL specific programmes for 2024 to try and close this disparity gap
- ALiM and school wide professional development.

There are 53 male students (75%) working at or above across the school in mathematics and 33 female students (77%)

There are 10 female students (23%) and 18 male students (25%) working below or well below in mathematics.

#### **Summary:**

**Māori:** 39/56 Māori students (70%) are achieving at or above in mathematics. 17 (30%) are achieving below their expected level.

**Asian:** 11/18 Asian students (61%) are achieving at or above in mathematics. 7/18 (39%) are achieving below their expected level.

**Pākehā:** 35/39 Pākehā students (90%) are achieving at or above. 4/39 (10%) are achieving below their expected math level

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

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

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

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

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

### Partnership

Reporoa School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

### Protection

Reporoa School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Reporoa Primary School is funded at level 4a across the school. This means that it delivers between 3 and 7 hours of Te Reo learning each week.

To do this all classes spend the first part of the day in Te Reo, have weekly Te Reo lessons, attend Kapa Haka, say karakia and sing waiata, and teachers speak in Te Reo throughout the day as normalised practice.

## Participation

Reporoa School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

Kahui Ako Principals meet with iwi to discuss the iwi education strategy. A kawenata relationship has been signed among iwi/Kahui Ako schools. A kaitakawaenga and te reo tutor have been employed through the runanga.

Nihi Taniwha and Te Ara Whakamana staff learning are in place

A Localised curriculum is currently being developed to include a Te reo/tikanga kete, local marae visits and local histories using a newly published pukapuka from Ngati Tahu Ngati Whaoa

Professional development in te reo Māori (te ahu o te reo māori), maori leadership (huia kaimanawa)

Haka powhiri welcomes newcomers including student lead whaikorero and karanga. mana whenua students are honoured and sit at the paepae