

POROUTAWHAO SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2965

Principal: Nikki Harland

School Address: 796 State Highway 1

School Postal Address: 796 State Highway 1 RD 12, Levin, 5572

School Phone: 06 368 6015

School Email: office@poroutawhao.school.nz

Accountant / Service Provider:

Education  Services.
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POROUTAWHAO SCHOOL

Annual Report - For the year ended 31 December 2022

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Poroutawhao School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Andy Lowe

Full Name of Presiding Member



Signature of Presiding Member

31/05/2023

Date:

Nicole Harland

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Poroutawhao School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,098,338	1,014,945	974,350
Locally Raised Funds	3	63,910	18,050	26,640
Interest Income		6,680	2,500	3,617
		<u>1,168,928</u>	<u>1,035,495</u>	<u>1,004,607</u>
Expenses				
Locally Raised Funds	3	6,742	6,950	5,192
Learning Resources	4	750,856	745,597	754,790
Administration	5	101,444	91,070	87,288
Finance		778	704	1,107
Property	6	169,023	215,219	179,068
Other Expenses	7	6,908	8,000	9,571
Loss on Disposal of Property, Plant and Equipment	11	653	-	1,258
		<u>1,036,404</u>	<u>1,067,540</u>	<u>1,038,274</u>
Net Surplus / (Deficit) for the year		132,524	(32,045)	(33,667)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>132,524</u></u>	<u><u>(32,045)</u></u>	<u><u>(33,667)</u></u>

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

Poroutawhao School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	304,398	237,972	333,513
Total comprehensive revenue and expense for the year	132,524	(32,045)	(33,667)
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	4,552
Equity at 31 December	436,922	205,927	304,398
Accumulated comprehensive revenue and expense	436,922	205,927	304,398
Equity at 31 December	436,922	205,927	304,398

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.

Poroutawhao School Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	131,239	91,893	134,975
Accounts Receivable	9	70,111	53,114	40,310
Prepayments		2,170	5,269	4,153
Investments	10	235,314	131,257	231,048
Funds Receivable for Capital Works Projects	17	1,595	-	21,853
		440,429	281,533	432,339
Current Liabilities				
GST Payable		7,371	17,735	5,745
Accounts Payable	12	73,079	63,937	64,749
Revenue Received in Advance	13	2,929	958	593
Provision for Cyclical Maintenance	14	7,514	5,625	65,648
Finance Lease Liability	15	4,437	4,929	4,838
Funds held in Trust	16	(107)	776	(107)
Funds held for Capital Works Projects	17	18,396	-	64,076
		113,619	93,960	205,542
Working Capital Surplus/(Deficit)		326,810	187,573	226,797
Non-current Assets				
Property, Plant and Equipment	11	125,148	98,284	95,139
		125,148	98,284	95,139
Non-current Liabilities				
Provision for Cyclical Maintenance	14	11,466	68,832	11,067
Finance Lease Liability	15	3,570	11,098	6,471
		15,036	79,930	17,538
Net Assets		436,922	205,927	304,398
Equity		436,922	205,927	304,398

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

Poroutawhao School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		321,797	250,132	274,726
Locally Raised Funds		66,616	17,550	29,446
Goods and Services Tax (net)		1,626	-	(11,990)
Payments to Employees		(120,466)	(90,460)	(176,460)
Payments to Suppliers		(178,107)	(333,105)	(122,302)
Interest Paid		(778)	(704)	(1,107)
Interest Received		4,964	2,500	5,021
Net cash from/(to) Operating Activities		95,652	(154,087)	(2,666)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(52,560)	(15,000)	(12,159)
Purchase of Investments		(4,266)	-	331,257
Proceeds from Sale of Investments		-	200,000	(231,047)
Net cash from/(to) Investing Activities		(56,826)	185,000	88,051
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,552
Finance Lease Payments		(3,352)	(5,205)	(3,107)
Funds Administered on Behalf of Third Parties		(39,210)	-	(18,040)
Net cash from/(to) Financing Activities		(42,562)	(5,205)	(16,595)
Net increase/(decrease) in cash and cash equivalents		(3,736)	25,708	68,790
Cash and cash equivalents at the beginning of the year	8	134,975	66,185	66,185
Cash and cash equivalents at the end of the year	8	131,239	91,893	134,975

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 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.

Poroutawhao School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Poroutawhao 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 2022 to 31 December 2022 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 and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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 - 50 years
Furniture and Equipment	2 - 20 years
Information and Communication Technology	4 - 5 years
Motor Vehicles	10 years
Library Resources	12.5% 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 are recorded as revenue as the obligations are fulfilled and the fees 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	327,083	241,532	274,958
Teachers' Salaries Grants	624,359	618,717	566,180
Use of Land and Buildings Grants	137,071	146,096	124,652
Other Government Grants	9,825	8,600	8,560
	<u>1,098,338</u>	<u>1,014,945</u>	<u>974,350</u>

The school has opted in to the donations scheme for this year. Total amount received was \$16,650.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	5,638	10,000	11,551
Fees for Extra Curricular Activities	1,919	2,950	3,830
Trading	205	-	374
Fundraising & Community Grants	49,577	500	6,083
Other Revenue	6,571	4,600	4,802
	<u>63,910</u>	<u>18,050</u>	<u>26,640</u>
Expenses			
Extra Curricular Activities Costs	4,407	6,950	3,317
Trading	-	-	470
Fundraising & Community Grant Costs	2,335	-	1,183
Other Locally Raised Funds Expenditure	-	-	222
	<u>6,742</u>	<u>6,950</u>	<u>5,192</u>
Surplus for the year Locally raised funds	<u>57,168</u>	<u>11,100</u>	<u>21,448</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	38,102	35,600	32,404
Library Resources	53	200	258
Employee Benefits - Salaries	667,579	654,217	680,292
Staff Development	9,418	24,500	9,137
Depreciation	26,161	20,680	23,726
Repairs & Maintenance	-	300	-
Information Communication Technology	9,543	10,100	8,973
	<u>750,856</u>	<u>745,597</u>	<u>754,790</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,125	4,800	4,005
Board Fees	2,340	3,645	3,130
Board Expenses	6,654	6,215	2,401
Communication	2,032	2,200	1,968
Consumables	3,322	2,500	2,301
Other	6,403	8,350	2,924
Employee Benefits - Salaries	67,970	54,960	57,287
Insurance	3,888	2,800	3,697
Service Providers, Contractors and Consultancy	4,710	5,600	9,575
	101,444	91,070	87,288

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	4,658	6,100	6,971
Cyclical Maintenance Provision	(14,585)	11,390	19,040
Grounds	7,970	18,000	4,546
Heat, Light and Water	8,173	8,700	8,330
Repairs and Maintenance	6,753	8,433	2,087
Use of Land and Buildings	137,071	146,096	124,652
Security	2,395	1,500	1,039
Consultancy And Contract Services	16,588	15,000	12,403
	169,023	215,219	179,068

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

7. Other Expenses

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Transport	6,908	8,000	9,571
	6,908	8,000	9,571

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	131,239	91,893	134,975
Cash and cash equivalents for Statement of Cash Flows	131,239	91,893	134,975

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

Of the \$131,239 Cash and Cash Equivalents \$18,396 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 2023 on Crown owned school buildings.



9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	250	3,791	5,784
Receivables from the Ministry of Education	13,842	-	-
Banking Staffing Underuse	9,105	-	-
Interest Receivable	2,014	1,702	298
Teacher Salaries Grant Receivable	44,900	47,621	34,228
	<u>70,111</u>	<u>53,114</u>	<u>40,310</u>
Receivables from Exchange Transactions	2,264	5,493	6,082
Receivables from Non-Exchange Transactions	67,847	47,621	34,228
	<u>70,111</u>	<u>53,114</u>	<u>40,310</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	235,314	131,257	231,048
Total Investments	<u>235,314</u>	<u>131,257</u>	<u>231,048</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	26,471	-	-	-	(1,812)	24,659
Furniture and Equipment	19,852	26,183	-	-	(7,258)	38,777
Information and Communication Technology	12,064	28,832	(653)	-	(8,453)	31,790
Motor Vehicles	16,147	-	-	-	(4,999)	11,148
Leased Assets	10,074	1,808	-	-	(3,525)	8,357
Library Resources	10,531	-	-	-	(114)	10,417
Balance at 31 December 2022	95,139	56,823	(653)	-	(26,161)	125,148

The net carrying value of equipment held under a finance lease is \$8,357 (2021: \$10,074)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	73,519	(48,860)	24,659	73,519	(47,048)	26,471
Furniture and Equipment	213,907	(175,130)	38,777	187,723	(167,871)	19,852
Information and Communication Technology	106,862	(75,072)	31,790	99,131	(87,067)	12,064
Motor Vehicles	49,980	(38,832)	11,148	49,980	(33,833)	16,147
Leased Assets	17,462	(9,105)	8,357	15,654	(5,580)	10,074
Library Resources	33,290	(22,873)	10,417	33,290	(22,759)	10,531
Balance at 31 December	495,020	(369,872)	125,148	459,297	(364,158)	95,139

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	24,325	10,424	27,052
Accruals	2,750	4,847	2,670
Employee Entitlements - Salaries	44,900	47,621	34,228
Employee Entitlements - Leave Accrual	1,104	1,045	799
	73,079	63,937	64,749
Payables for Exchange Transactions	73,079	63,937	64,749
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	73,079	63,937	64,749

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	2,929	958	472
Contra	-	-	121
	2,929	958	593

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	76,715	63,067	57,675
Increase to the Provision During the Year	12,617	11,390	12,617
Use of the Provision During the Year	(43,150)	-	-
Other Adjustments	(27,202)	-	6,423
Provision at the End of the Year	18,980	74,457	76,715
Cyclical Maintenance - Current	7,514	5,625	65,648
Cyclical Maintenance - Non current	11,466	68,832	11,067
	18,980	74,457	76,715

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2022. This plan is based on the schools 10 Year Property plan / 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	4,876	4,929	5,542
Later than One Year and no Later than Five Years	3,763	11,098	6,918
Future Finance Charges	(632)	-	(1,151)
	8,007	16,027	11,309
Represented by			
Finance lease liability - Current	4,437	4,929	4,838
Finance lease liability - Non current	3,570	11,098	6,471
	8,007	16,027	11,309

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	(107)	776	(107)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	(107)	776	(107)

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 (Owed) 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 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP-Classroom & Outdoor Upgrade		225673	17,405	-	(19,000)	-	(1,595)
Block B & E Toilets and Library Window		213685	(21,853)	24,425	(2,572)	-	-
Admin Block Refurb		213687	9,093	-	(4,325)	-	4,768
SIP Outdoor Various Works		225936	34,278	-	(20,650)	-	13,628
LSC Upgrade		220215	3,300	-	(3,300)	-	-
Totals			42,223	24,425	(49,847)	-	16,801

Represented by:

Funds Held on Behalf of the Ministry of Education	18,396
Funds Receivable from the Ministry of Education	(1,595)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP-Classroom & Outdoor Upgrade		225673	60,523	(39,128)	(3,990)	-	17,405
Block B & E Toilets and Library Window		213685	2,247	-	(24,100)	-	(21,853)
Admin Block Refurb		213687	10,398	-	(1,305)	-	9,093
SIP Outdoor Various Works		225936	-	39,128	(4,850)	-	34,278
LSC Upgrade		220215	-	34,900	(31,600)	-	3,300
Totals			73,168	34,900	(65,845)	-	42,223

Represented by:

Funds Held on Behalf of the Ministry of Education	64,076
Funds Receivable from the Ministry of Education	(21,853)

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.

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	2,340	3,130
Leadership Team Remuneration	121,108	223,485
Full-time equivalent members	1.00	2.00
Total key management personnel remuneration	<u>123,448</u>	<u>226,615</u>

There are 5 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 7 and 7 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
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:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	1.00
110 - 120	1.00	-
	<u>1.00</u>	<u>1.00</u>

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 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 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. 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 2023.

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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$29,133 contract for the SIP-Classroom & Outdoor Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,395 has been received of which \$22,990 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$311,261 contract for the Admin Block Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,754 has been received of which \$15,986 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$42,733 contract for the SIP Outdoor Various Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$39,128 has been received of which \$25,500 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$60,522 contract for the SIP-Classroom & Outdoor Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,395 has been received of which \$3,990 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$43,528 contract for the Block B & E Toilets and Library Window as agent for the Ministry of Education. This project is fully funded by the Ministry and \$39,176 has been received of which \$61,029 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$311,261 contract for the Admin Block Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,754 has been received of which \$11,661 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$41,475 contract for the SIP Outdoor Various Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$39,128 has been received of which \$4,850 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$39,899 contract for the LSC Upgrade - OUC as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34,900 has been received of which \$31,600 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	131,239	91,893	134,975
Receivables	70,111	53,114	40,310
Investments - Term Deposits	235,314	131,257	231,048
Total Financial assets measured at amortised cost	436,664	<u>276,264</u>	<u>406,333</u>

Financial liabilities measured at amortised cost

Payables	73,079	63,937	64,749
Finance Leases	8,007	16,027	11,309
Total Financial Liabilities Measured at Amortised Cost	81,086	<u>79,964</u>	<u>76,058</u>

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF POROUTAWHAO SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Poroutawhao School (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. 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.

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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.



Mark Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Poroutawhao School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Andy Lowe	Presiding Member	Elected	Nov 2023
Nicole (Nikki) Harland	Principal	ex Officio	
Emma Easton	Parent Representative	Elected	Sep 2022
Bronwyn Campbell-Heihei	Parent Representative	Elected	Sep 2022
Cameron Lewis	Parent Representative	Co-opted	Sep 2025
Letitia Morre	Parent Representative	Elected	Nov 2022
Takau Paku	Parent Representative	Elected	Sep 2025
Toni Kiriona	Parent Representative	Elected	Sep 2025
Robyn Day	Staff Representative	Elected	Sep 2022

Poroutawhao School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,654 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Poroutawhao 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.



Below, I will address the questions regarding compliance with a good employer policy at Poroutawhao School:

*** How have you met your obligations to provide good and safe working conditions?**

As a school principal, I prioritise the well-being and safety of my staff. I ensure that our school maintains a safe and healthy working environment by adhering to relevant health and safety regulations. This includes conducting regular safety audits, providing necessary safety training to employees, maintaining proper infrastructure and equipment, and implementing policies and procedures to address potential hazards. Additionally, I encourage open communication channels for employees to report any concerns or incidents related to their working conditions.

*** What is in your equal employment opportunities programme?**

Our equal employment opportunities programme promotes fairness, diversity, and inclusivity within the school community. It includes policies and practices aimed at eliminating discrimination, ensuring equal access to employment, and providing opportunities for professional growth and advancement for all employees. The programme outlines our commitment to treating all individuals fairly, regardless of their gender, race, ethnicity, age, religion, sexual orientation, or any other protected characteristic.

*** How have you been fulfilling this programme?**

To fulfill our equal employment opportunities programme, we actively promote diversity and inclusivity in our recruitment and hiring processes. We have established procedures to ensure job postings reach a wide and diverse pool of candidates. Our selection process is based on merit, focusing on the qualifications, skills, and experience necessary for each position. We also provide training and professional development opportunities for all employees to enhance their skills and advance in their careers. Additionally, we regularly review our policies and practices to identify areas for improvement and ensure ongoing compliance with the principles of equal employment opportunities.

*** How do you practice impartial selection of suitably qualified persons for appointment?**

| Impartial selection of suitably qualified persons for appointment is a key aspect of our hiring process. We ensure transparency and fairness by establishing clear job descriptions, qualifications, and selection criteria for each position. Applications are reviewed objectively, and candidates are evaluated based on their qualifications, skills, and experience relevant to the role. Our selection panels consist of diverse members to minimise biases, and we follow a structured interview process that focuses on assessing candidates' abilities and fit for the position. By following these practices, we aim to ensure that our selection process is based on merit and provides equal opportunities for all applicants.

*** How are you recognizing the aims and aspirations of Māori, the employment requirements of Māori, and greater involvement of Māori in the Education service?**

We recognize the importance of honouring the aims and aspirations of Māori and the employment requirements specific to their culture. To achieve greater involvement of Māori in the Education service, we prioritise fostering strong relationships with Māori communities and incorporating Te Ao Māori into our school's curriculum and practices. We consult with local iwi kaumatua when making any decisions that have a cultural sensitivity or kaupapa. We also provide professional development opportunities for staff to develop cultural competence and understanding of Māori perspectives. By doing so, we aim to ensure that our educational services reflect the cultural identity, aspirations, and needs of Māori students and their whānau.

|
*** How have you enhanced the abilities of individual employees?**

We value the professional growth and development of our employees. We support their abilities and interests through encouraging them to follow, bring them to school, share with other staff and tamariki. We provide ongoing professional development opportunities, including workshops, seminars, and supporting resources, to ensure they have access to the latest educational research, instructional strategies and best practices. We also encourage collaboration among staff members, providing opportunities for sharing expertise and learning from one another. Additionally, we offer mentoring to support the growth and development of individual employees. By investing in their abilities, we aim to enhance their skills, knowledge, and overall effectiveness in their roles, ultimately benefiting the students and the school community as a whole.

*** How are you recognizing the employment requirements of women?**

At Poroutawhao School, we are committed to ensuring equality and diversity among our employees. We actively promote the inclusion of women in all areas of our school community. This includes encouraging women to pursue leadership positions and providing equal opportunities for professional growth and advancement. In our employment panel, we strive to ensure diversity by including female representation. We also engage in ongoing dialogue with female employees, seeking their input and addressing any specific needs or concerns they may have. Our goal is to create an inclusive and supportive environment where women feel valued, empowered, and have equal opportunities for success.

*** How are you recognizing the employment requirements of persons with disabilities?**

At Poroutawhao School, we are committed to creating an inclusive environment that recognizes and accommodates the employment requirements of persons with disabilities. We ensure that our facilities and infrastructure are accessible, providing reasonable accommodations to enable individuals with disabilities to fully participate in the workplace. Additionally, we offer support services and resources to assist employees with disabilities in their professional growth and development. We value the unique perspectives and contributions of individuals with disabilities and strive to create a workplace where everyone can thrive and reach their full potential.

When offered employment each employee is asked to fill out an Equal Employment Opportunities form so we can better understand and accommodate their cultural, physical and mental health needs. Therefore, we are able to put the appropriate support in place.

Nicole Harland
Tumuaki
Poroutawhao



Analysis of Variance 2022

Reading

Strategic Aim: All students will be able to access The New Zealand Curriculum as evidenced by achievement in relation to the National Learning Progressions

Strategic Goal: ...students can aspire to and realise their full potential through active participation in learning and ongoing support and encouragement.

Annual Objective: To accelerate the learning of Tier 2 students achieving Below expectation to At national expectations in Reading

NELP: National Education and Learning Priorities

Obj 2 Barrier Free Access; Priority 4; ensure every ākonga gains sound foundation skills, including language, literacy and numeracy **Action 3 & 4**

Obj 3 Quality Teaching and Leadership; Priority 6; develop staff to strengthen teaching, leadership, learner support capability across the education workforce **Action 6**

Baseline Data: 19 children Below expectation in Reading (Dec 2021). 5 Maori males & 1 female 6 in the junior school, 6 in Poutama and 7 in Tuakana.

Targets:

Years 1 - 3: 6 male (3 Maori) and 0 female ākonga

Years 4 - 5: 5 male (2 Maori) and 1 female ākonga

Years 6 - 8: 4 male and 3 female ākonga

- who have been identified as Below expectation in December 2021 who, with targeting may be accelerated to At by December 2022.

Achievement:

EOY Actual:

Years 1 - 3: 1 male (1 Maori) and 0 female ākonga below

Years 4 - 5: 4 male (1 Maori) and 3 female (1 maori) ākonga below (1 new female & 1 female had lots of disruptions to learning this year)

Years 6 - 8: 3 male (all with cognitive challenges) and 0 female ākonga below

New Baseline: 11 ākonga below in Reading (2 maori male & 1 female) = 90% of students achieving At and Above expectation in Reading

Writing

Strategic Aim: All students will be able to access The New Zealand Curriculum as evidenced by achievement in relation to the National Learning Progressions

Strategic Goal: ...students can aspire to and realise their full potential through active participation in learning and ongoing support and encouragement.

Annual Objective: To accelerate the learning of Tier 2 students achieving Below expectation to At national expectations in Reading

NELP: National Education and Learning Priorities

Obj 2 Barrier Free Access; Priority 4; ensure every ākonga gains sound foundation skills, including language, literacy and numeracy **Action 3 &4**

Obj 3 Quality Teaching and Leadership; Priority 6; develop staff to strengthen teaching, leadership, learner support capability across the education workforce **Action 6**

Baseline Data: 12 of our ākonga achieving Below in Writing. 3 Maori males

Targets:

Years 1 - 3: 1 male (1 Maori) ākonga

Years 4 - 5: 4 male (2 Maori) and 1 female ākonga

Years 6 - 8: 5 male and 1 female ākonga

- who have been identified as Below expectation in December 2021 who, with targeting may be accelerated to At by December 2022.

Achievement:

EOY Actual:

Years 1 - 3: 2 male (2 Maori) ākonga

Years 4 - 5: 7 male (1 Maori) and 3 female ākonga

Years 6 - 8: 4 male and 3 female ākonga

New Baseline: 19 ākonga below in Writing (3 maori males) = 83% of students achieving At and Above expectation in Writing

When I look at the names of the Below children I can attribute reasons for their achievement being poorer than their peers in every case.

If we took out the children with diagnosed learning issues and special needs, those with attendance issues (3) and those that are new to our school (so not included in the initial targets set) that equates to 16 of the 19. Leaving that 3 have had school changes or family upheaval this year, but we will continue to monitor and accelerator their progress in 2023.

We will focus on Writing in 2023 to ensure every child is achieving their highest potential, no matter their needs or if they fit the matrix of national expectation.

Maths

Strategic Aim: All students will be able to access The New Zealand Curriculum as evidenced by achievement in relation to the National Learning Progressions

Strategic Goal: ...students can aspire to and realise their full potential through active participation in learning and ongoing support and encouragement.

NELP National Education and Learning Priorities:

Obj 2 Barrier Free Access; Priority 4; ensure every ākonga gains sound foundation skills, including language, literacy and numeracy **Action 3 & 4**

Obj 3 Quality Teaching and Leadership; Priority 6; develop staff to strengthen teaching, leadership, learner support capability across the education workforce **Action 6**

Annual Objective: To accelerate the learning of Tier 2 students achieving Below expectation to At national expectations in Maths

Baseline Data: 16 of our ākonga achieving Below in Maths (7 maori males & 2 females)

Targets:

Years 1 - 3: 4 male (4 Maori) and 1 female ākonga

Years 4 - 5: 3 male (3 Maori) and 1 female ākonga

Years 6 - 8: 3 male and 4 female ākonga

- who have been identified as Below expectation in December 2021 who, with targeting may be accelerated to At by December 2022.

Achievement:

EOY Actual:

Years 1 - 3: 2 male (2 Maori) and 0 female ākonga below

Years 4 - 5: 4 male (1 Maori) and 3 female (1 Maori) ākonga below

Years 6 - 8: 2 male and 1 female ākonga below

New Baseline: 11 ākonga below in Maths (3 maori males & 1 female) = 89% of students achieving At and Above expectation in Maths

Summary & Recommendations:

With 90% of all students At & Above in Reading, 83% At & Above in Writing and 89% At & Above in Math we are achieving among the best in the country.

High performing schools expect 80% At and Above. The highest performing, high decile schools (who leave the learners with special needs data in) often achieve around 90% At and Above, except in Writing. Writing is usually the lowest percentage, as it is harder to achieve the expectations.

Our maori learners achieved 90% At & Above in Reading, 90% At & Above in Writing and 87% At & Above in Maths (5 children out of 30 remain Below). Only 3 maori children are challenged by all three

core subjects; the other 2 are At & Above in at least one other core subject. We know the names of those 5 children and they are targeted for intensive and one on one tuition.

If we took out the children with diagnosed cognitive challenges (as some schools do), we would likely be in the 90% across all core subjects.

This is heartening given the change in leadership and direction, teachers and introduction of Structured Literacy (SL) in the past two years. We were told to expect lower results in the initial stages of SL as gaps were filled and teachers became familiar with the pedagogy.

I compared these results with 2020 (given the changes in staff I felt it important to check on longitudinal achievement), so results in 2020 were Reading 82% (90% now), Writing 77% (83% now), Math 78% (89% now). Targets in 2020 were set for 80% At and Above across subjects. This year I set specific acceleration targets, which have been met.

2020 achievement for Maori Reading 73% (90% now), Maori Writing 73% (90% now), Maths 77% (87% now). In 2022 I set the Maori Achievement target for higher or the same as non maori.

Please look at the [End Of Year Achievement 2022 Doc](#) for details on achievement and how we have altered our programs to accommodate our Below and Above learners' needs, to accomplish our Annual Targets.

My recommendations to the Board of Trustees, upon reflection of the two above docs, would be to continue with the twice termly deep dive into individual student's achievement in team meetings, to identify children who would best benefit from being targeted for accelerated learning in the following five weeks. This ensures every child's progress is closely monitored and the ensuing discussions that generate new ideas to trial are critical to teacher growth and learner achievement. This process also closely monitors those that we consider of concern, but not officially Below expectations, to target and accelerate them.

I recommend we continue to fund Structured Literacy support by way of the IDeaL platform. In the appraisal discussion teachers have commented on their amazement at the acceleration of learning difficult literacy concepts (even those who were most sceptical at first). This pedagogy revolves around the science of reading and how the brain learns the code of literacy. It has shown to be effective in allowing learners who struggle with the acquisition of literacy to break the code and learn to read and write. I look forward to seeing the results for ALL learners as they move through the school having been taught using this neuroscience knowledge, and into the senior school.

We will look deeper into the Writing side of Structured Literacy and visit other schools who are using SL to achieve higher results in Writing.

We will look further into engagement of learners in Writing. What will hook them in? Visit other schools with high Writing results with this focus.

We will target those 4 maori ākonga who are Below in Maths (2 of which are attendance).

I also recommend that now we have the core subjects achieving highly, that we concentrate on our children's broader curriculum. I have always said every child needs the opportunity to learn what their 'shine' is, and so have made a concerted effort to bring wider curriculum opportunities to Poroutawhao. The MoE is introducing the 'Curriculum refresh', and so we are ready to implement it when the MoE dictates (likely 2026 fully implemented), in 2023 we will start to explore and implement parts of it. NZ Histories is completed, and will be our starting point. We are planning an integrated Curriculum with Environmental Science and Kaitiakitanga as our focus.

Te Mātaiaho (NZ Curriculum Refresh), is designed to be cumulative - progressions replace curriculum levels and achievement objectives with five phases of learning (Y1-3, Y4-6, Y7-8, Y9-10, Y11-13). Each phase of learning contains progress outcomes that describe what ākonga should Understand, Know, and Do at each phase of learning. This document weaves Literacy, Numeracy and the Key Competencies into the other Learning Areas.

The Board of Trustees has approved funding for a transition to Hero as our Student Management System. This system will allow us to make students and parents aware of the wider curriculum and the teachers to report frequently on the children's wider curriculum achievement and next steps. So Science, Social Sciences, The Arts, Health and PE and Technology will all be reported on throughout the year to ensure ALL Learning Areas of the Curriculum are a focus. The whanau know what their tamariki is learning in every Learning Area, ongoing throughout the year, as well as their progress. Akonga will see their own learning progress, knowing what their learning intentions are, be able to set goals and see themselves achieve them, across ALL curriculum areas.

Exciting times!

Nikki Harland
Tumuaki/Principal