

# PAPATOETOE EAST SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1427

**Principal:** Nicola Eley

**School Address:** 138 Tui Road  
Papatoetoe  
Auckland ,2025

**School Postal Address:** P O Box 63013  
Manukau  
Auckland 2241

**School Phone:** 09 278-5446

**School Email:** [general@pep.school.nz](mailto:general@pep.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Alexandra Kingi	Presiding Member	Elected	2025
Nicola Eley	Principal ex Officio		
Paul Dickson	Parent Rep	Elected	2025
Tim Maifeleni	Parent Rep	Elected	2025
Orion Tiatia	Parent Rep	Elected	2025
Christina Hunt	Parent Rep	Casual Vacancy	2025
Melissa Bothma	Staff Rep	Elected	2025

**Accountant / Service Provider:** Sheryl Lane Chartered Accountant

# PAPATOETOE EAST SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
<a href="#"><u>1</u></a>	Statement of Responsibility
<a href="#"><u>2</u></a>	Statement of Comprehensive Revenue and Expense
<a href="#"><u>3</u></a>	Statement of Changes in Net Assets/Equity
<a href="#"><u>4</u></a>	Statement of Financial Position
<a href="#"><u>5</u></a>	Statement of Cash Flows
<a href="#"><u>6 - 21</u></a>	Notes to the Financial Statements
	Independent Auditor's Report

# PAPATOETOE EAST 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.

Alexandra Kingi

\_\_\_\_\_  
Full Name of Presiding Member

DocuSigned by:  
  
A7A3E0E39A8549C


\_\_\_\_\_  
Signature of Presiding Member

03 June 2024

\_\_\_\_\_  
Date:

Nicola Eley

\_\_\_\_\_  
Full Name of Principal

DocuSigned by:  
  
EA50316C86F4481...

\_\_\_\_\_  
Signature of Principal

01 June 2024

\_\_\_\_\_  
Date:

# PAPATOETOE EAST 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	5,809,049	5,145,739	5,453,352
Locally Raised Funds	3	198,718	96,000	42,801
Use of Proprietor's Land and Buildings		-	-	-
Interest		40,252	3,000	11,639
Gain on Sale of Property, Plant and Equipment		-	-	-
Other Revenue		-	-	-
<b>Total Revenue</b>		<b>6,048,019</b>	<b>5,244,739</b>	<b>5,507,792</b>
<b>Expense</b>				
Locally Raised Funds	3	57,021	54,500	14,747
Learning Resources	4	3,890,937	3,471,214	3,437,886
Administration	5	832,858	309,372	774,411
Interest		1,359	8,000	5,204
Property	6	1,222,728	1,457,300	1,271,207
Other Expense		-	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	-
<b>Total Expense</b>		<b>6,004,903</b>	<b>5,300,386</b>	<b>5,503,455</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>43,116</b>	<b>(55,647)</b>	<b>4,337</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>43,116</b>	<b>(55,647)</b>	<b>4,337</b>

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

# PAPATOETOE EAST SCHOOL

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Equity at 1 January</b>	2,160,528	2,160,528	2,156,191
Total comprehensive revenue and expense for the year	43,116	(55,647)	4,337
Contributions from / (Distributions to) the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	2,203,644	2,104,881	2,160,528
Accumulated comprehensive revenue and expense	2,203,644	2,104,881	2,160,528
Reserves	-	-	-
<b>Equity at 31 December</b>	2,203,644	2,104,881	2,160,528

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.

# PAPATOETOE EAST SCHOOL

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	849,784	1,146,247	622,380
Accounts Receivable	8	268,004	266,000	256,305
GST Receivable		16,967	10,000	35,394
Prepayments		17,417	2,000	2,348
Inventories	9	200	150	147
Investments	10	209,076	-	462,910
Funds Receivable for Capital Works Projects	16	6,820	-	7,340
		1,368,268	1,424,397	1,386,824
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	12	289,905	260,498	269,445
Revenue Received in Advance	13	2,393	2,000	2,587
Provision for Cyclical Maintenance	14	48,286	48,000	48,000
Finance Lease Liability	15	9,256	13,000	13,404
Funds held for Capital Works Projects	16	-	-	9,879
Funds held on behalf of ESOL Cluster	17	5,323	3,500	3,252
Funds Held on behalf of RTLIT Cluster	18	35,903	38,000	37,774
		391,066	364,998	384,341
<b>Working Capital Surplus/(Deficit)</b>		977,202	1,059,399	1,002,483
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,369,812	1,188,182	1,221,682
Capital Works in Progress		19,398	-	78,899
		1,389,210	1,188,182	1,300,581
<b>Non-current Liabilities</b>				
Borrowings		-	-	-
Provision for Cyclical Maintenance	14	159,566	134,000	133,761
Finance Lease Liability	15	3,202	8,700	8,775
		162,768	142,700	142,536
<b>Net Assets</b>		2,203,644	2,104,881	2,160,528
<b>Equity</b>		2,203,644	2,104,881	2,160,528

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

# PAPATOETOE EAST SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,942,562	1,295,739	1,443,048
Locally Raised Funds		189,161	95,289	30,221
Goods and Services Tax (net)		18,427	25,394	(31,807)
Payments to Employees		(796,185)	(734,781)	(726,754)
Payments to Suppliers		(1,096,194)	(595,774)	(514,324)
Interest Paid		(1,360)	(8,000)	(5,204)
Interest Received		37,971	3,235	9,997
Net cash from/(to) Operating Activities		294,381	81,102	205,177
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	
Purchase of Property Plant & Equipment (and Intangibles)		(284,751)	(96,500)	(218,401)
Purchase of Investments			462,910	(5,019)
Proceeds from Sale of Investments		253,834	78,899	
Net cash from/(to) Investing Activities		(30,917)	445,309	(223,420)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	
Contributions from / (Distributions to) Ministry of Education		-	-	
Finance Lease Payments		(19,563)	(479)	(27,286)
Painting Contract Payments		-	-	
Loans Received		-	-	
Repayment of Loans		-	-	
Funds Administered on Behalf of Other Parties		(16,498)	(2,065)	31,265
Net cash from/(to) Financing Activities		(36,060)	(2,544)	3,979
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>227,404</b>	<b>523,867</b>	<b>(14,264)</b>
Cash and cash equivalents at the beginning of the year	7	622,380	622,380	636,644
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>849,784</b>	<b>1,146,247</b>	<b>622,380</b>

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

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

# PAPATOETOE EAST SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

PAPATOETOE EAST 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 23b.

**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.

**c) 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.

**d) Finance Lease Payments**

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

**e) Cash and Cash Equivalents**

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

**f) Accounts Receivable**

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

**g) Inventories**

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

**h) Investments**

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

**i) Property, Plant and Equipment**

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

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

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

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	40 years
Board Owned Buildings	40 Years
Furniture and equipment	10 Years
Information and communication technology	3–5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**j) 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.

**k) Impairment of property, plant, and equipment and intangible assets**

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

**Non cash generating assets**

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

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

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

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

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

**l) 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.

**m) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

Revenue received in advance relates to income 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.

**o) 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.

**p) Funds held for Capital works**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

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

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

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

**u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,949,223	1,295,739	1,868,300
Teachers' Salaries Grants	2,920,634	2,650,000	2,632,080
Use of Land and Buildings Grants	939,192	1,200,000	952,972
Other Government Grants	-	-	-
	<u>5,809,049</u>	<u>5,145,739</u>	<u>5,453,352</u>

The school has opted in to the donations scheme for this year. Total amount received was \$ 73,515.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	50,000	50,000	-
Curriculum related Activities - Purchase of goods and services	15,754	21,000	-
Fees for Extra Curricular Activities	-	-	-
Trading	9,708	11,000	8,593
Fundraising & Community Grants	19,939	12,000	1,659
Other Revenue	103,317	2,000	32,549
International Student Fees	-	-	-
	<u>198,718</u>	<u>96,000</u>	<u>42,801</u>
<b>Expense</b>			
Extra Curricular Activities Costs	38,704	35,000	2,087
Trading	16,702	15,500	10,849
Fundraising and Community Grant Costs	1,615	1,000	1,811
Other Locally Raised Funds Expenditure	-	3,000	-
International Student - Student Recruitment	-	-	-
International Student - Employee Benefits - Salaries	-	-	-
International Student - Other Expenses	-	-	-
	<u>57,021</u>	<u>54,500</u>	<u>14,747</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>141,697</u>	<u>41,500</u>	<u>28,054</u>

Donations include a \$ 50,000 bequest from Ted Manson Charitable Trust to allow counselling services to continue.

**4. Learning Resources**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	58,387	71,950	46,533
Resources Attached Teacher Cost	22,171	20,000	33,926
Information and Communication Technology	10,640	-	-
Library Resources	2,847	1,500	3,896
Employee Benefits - Salaries	3,542,474	3,184,164	3,185,572
Staff Development	54,028	51,300	26,645
Extra Curricular Activities	9,450	12,300	12,272
Depreciation	190,940	130,000	129,042
	<u>3,890,937</u>	<u>3,471,214</u>	<u>3,437,886</u>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fees	7,732	8,000	7,350
Board Fees	5,555	5,000	4,425
Board Expenses	11,635	18,000	24,981
Intervention Costs & Expenses	-	-	-
Communication	3,733	7,000	4,654
Consumables	40,811	33,000	31,172
Other	99,851	97,110	61,211
Employee Benefits - Salaries	135,510	125,262	188,116
Healthy School Lunch Programme	510,458		438,283
Service Providers, Contractors and Consultancy	17,573	16,000	14,219
	<u>832,858</u>	<u>309,372</u>	<u>774,411</u>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Caretaking and Cleaning Consumables	96,994	78,000	21,509
Consultancy and Contract Services	-	-	73,127
Cyclical Maintenance	35,409	42,500	31,840
Grounds	8,464	7,500	10,586
Heat, Light and Water	32,158	33,300	30,000
Rates	-	-	-
Repairs and Maintenance	42,958	22,000	71,183
Use of Land and Buildings	939,192	1,200,000	952,972
Security	2,583	8,000	5,990
Employee Benefits - Salaries	64,970	66,000	74,000
	<u>1,222,728</u>	<u>1,457,300</u>	<u>1,271,207</u>

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

**7. Cash and Cash Equivalents**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	579,174	681,247	622,380
Short-term Bank Deposits	270,610	465,000	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>849,784</u>	<u>1,146,247</u>	<u>622,380</u>

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

Of the \$849,784 Cash and Cash Equivalents, \$ 41,226 is held by the School on behalf of the ESOL Cluster and RTLIT Cluster. See note 17 and 18 for details of how the funding received for the cluster has been spent in the year.

**8. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	33,237	24,000	23,876
Receivables from the Ministry of Education	-	-	-
Loss on Uncollectible Accounts Receivable	-	-	-
Interest Receivable	4,516	2,000	2,235
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	230,251	240,000	230,194
	<u>268,004</u>	<u>266,000</u>	<u>256,305</u>
Receivables from Exchange Transactions	37,753	26,000	26,111
Receivables from Non-Exchange Transactions	230,251	240,000	230,194
	<u>268,004</u>	<u>266,000</u>	<u>256,305</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	200	150	147
School Uniforms	-	-	-
Canteen	-	-	-
	<u>200</u>	<u>150</u>	<u>147</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	209,076	-	462,910
Non-current Asset			
Long-term Bank Deposits		-	
Total Investments	<u>209,076</u>	<u>-</u>	<u>462,910</u>



**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings					-	-
Building Improvements	849,272	265,184			(32,163)	1,082,293
Furniture and Equipment	57,452	46,826			(17,200)	87,078
Information and Communication Technology	186,523	20,172			(112,898)	93,797
Motor Vehicles	23,345				(8,958)	14,387
Plant	33,110	8,068			(6,891)	34,287
Leased Assets	29,622	4,089	(9,653)		(10,851)	13,207
Library Resources	42,358	4,384			(1,979)	44,763
<b>Balance at 31 December 2023</b>	<b>1,221,682</b>	<b>348,723</b>	<b>(9,653)</b>	<b>-</b>	<b>(190,940)</b>	<b>1,369,812</b>

The net carrying value of computer equipment held under a finance lease is \$ 13,207 (2022: \$ 29,622)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	1,492,124	(409,831)	1,082,293	1,226,940	(377,668)	849,272
Furniture and Equipment	549,240	(462,162)	87,078	502,413	(444,961)	57,452
Information and Communication Technology	952,762	(858,965)	93,797	932,590	(746,067)	186,523
Motor Vehicles	41,974	(27,587)	14,387	41,974	(18,629)	23,345
Plant & Machinery	247,441	(213,155)	34,286	239,374	(206,264)	33,110
Leased Assets	59,570	(46,363)	13,207	106,214	(76,592)	29,622
Library Resources	103,022	(58,258)	44,764	98,637	(56,279)	42,358
<b>Balance at 31 December 2023</b>	<b>3,446,133</b>	<b>(2,076,321)</b>	<b>1,369,812</b>	<b>3,148,142</b>	<b>(1,926,460)</b>	<b>1,221,682</b>

**12. Accounts Payable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	13,665	14,998	24,397
Accruals	10,500	5,500	5,500
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	265,740	240,000	239,549
Employee Entitlements - Leave Accrual	-	-	-
	<u>289,905</u>	<u>260,498</u>	<u>269,446</u>
Payables for Exchange Transactions	289,905	260,498	269,446
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>289,905</u>	<u>260,498</u>	<u>269,446</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Grants in Advance - Ministry of Education	-	-	-
Other revenue in Advance	2,393	2,000	2,587
	<u>2,393</u>	<u>2,000</u>	<u>2,587</u>

**14. Provision for Cyclical Maintenance**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	181,761	181,761	153,081
Increase to the Provision During the Year	35,409	47,139	31,840
Use of the Provision During the Year	(9,318)	(46,900)	(3,160)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>207,852</u>	<u>182,000</u>	<u>181,761</u>
Cyclical Maintenance - Current	48,286	48,000	48,000
Cyclical Maintenance - Non current	159,566	134,000	133,761
	<u>207,852</u>	<u>182,000</u>	<u>181,761</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan.

## 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	9,257	13,000	13,404
Later than One Year and no Later than Five Years	3,202	8,700	8,775
Later than Five Years			
Future Finance Charges			
	<u>12,459</u>	<u>21,700</u>	<u>22,179</u>
<b>Represented by</b>			
Finance lease liability - Current	9,257	13,000	13,404
Finance lease liability - Non current	3,202	8,700	8,775
	<u>12,459</u>	<u>21,700</u>	<u>22,179</u>

## 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Junior Playground	9,879		(9,879)		-
Security System Upgrade	(7,340)	7,340			-
Heatpumps	-	56,160	(60,142)		(3,982)
Electrical Switchboard	-	34,875	(37,713)		(2,838)
Totals	<u>2,539</u>	<u>98,375</u>	<u>(107,734)</u>	<u>-</u>	<u>(6,820)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(6,820)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Junior Playground	10,044		(165)		9,879
Security System Upgrade		66,060	(83,960)	10,560	(7,340)
Roof Repair		3,595	(3,595)		-
Totals	<u>10,044</u>	<u>69,655</u>	<u>(87,720)</u>	<u>10,560</u>	<u>2,539</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	9,879
Funds Receivable from the Ministry of Education	(7,340)

**17. Funds Held on Behalf of ESOL Cluster**

Papatoetoe East School is the lead school funded by the Ministry of Education to provide ESOL services to its cluster of schools.

	<b>2023</b> <b>Actual</b> \$	<b>2023</b> <b>Budget</b> <b>(Unaudited)</b> \$	<b>2022</b> <b>Actual</b> \$
Funds Held at Beginning of the Year	3,252	3,252	
Funds Received from Cluster Members	3,545	248	3,478
Funds Received from MOE			
Total funds received	<u>6,797</u>	<u>3,500</u>	<u>3,478</u>
Funds Spent on Behalf of the Cluster	1,474		226
Funds remaining	<u>5,323</u>	<u>3,500</u>	<u>3,252</u>
Funds Held at Year End	<u><u>5,323</u></u>	<u><u>3,500</u></u>	<u><u>3,252</u></u>

**18. Funds Held on Behalf of RTLIT Cluster**

Papatoetoe East School is the lead school funded by the Ministry of Education to provide RTLIT services to its cluster of schools.

	<b>2023</b> <b>Actual</b> \$	<b>2023</b> <b>Budget</b> \$	<b>2022</b> <b>Actual</b> \$
Funds Held at Beginning of the Year	37,774	37,774	14,068
Funds Received from Prior Years			17,899
Funds Received from MOE	21,693	18,000	18,298
Total funds received	<u>59,467</u>	<u>55,774</u>	<u>50,265</u>
Funds Spent on Behalf of the Cluster	23,564	17,774	12,491
Funds remaining	<u>35,903</u>	<u>38,000</u>	<u>37,774</u>
Funds Held at Year End	<u><u>35,903</u></u>	<u><u>38,000</u></u>	<u><u>37,774</u></u>

**19. Related Party Transactions**

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

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

## 20. 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	5,555	4,425
<i>Leadership Team</i> Remuneration	411,326	334,818
Full-time equivalent members	3.00	2.75
Total key management personnel remuneration	<u>416,881</u>	<u>339,243</u>

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

### Principal

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		
Benefits and Other Emoluments	160-170	150-160
Termination Benefits	0-5	0-5

### 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	4.00	3.00
110-120	2.00	0.00
120-130	2.00	
	<u>8.00</u>	<u>3.00</u>

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

## 21. 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:

	<b>2023 Actual</b>	<b>2022 Actual</b>
Total	\$0	\$0
Number of People	0	0

## 22. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

## 23. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$ 128,321 (2022:\$ 218,416) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Contract Amount</b>	<b>Spend To Date</b>	<b>Remaining Capital Commitment</b>
Entrance Canopy	\$51,540	\$10,308	\$41,232
Shed Extension	\$17,200	\$9,090	\$8,110
Outdoor Seating	\$43,542	\$17,417	\$26,125
Playground People	\$52,854	\$0	\$52,854
<b>Total</b>	<b>\$ 165,136</b>	<b>\$ 36,815</b>	<b>\$ 128,321</b>

**(b) Operating Commitments**

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

(a) operating lease of a EFTPOS Machine;

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
No later than One Year	1,079	1,079
Later than One Year and No Later than Five Years	2,160	3,239
Later than Five Years		
	<u>3,239</u>	<u>4,318</u>

**24. Financial Instruments**

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

**Financial assets measured at amortised cost**

	<b>2023 Actual \$</b>	<b>2023 Budget (Unaudited) \$</b>	<b>2022 Actual \$</b>
Cash and Cash Equivalents	849,784	1,146,247	622,380
Receivables	268,004	266,000	256,305
Investments - Term Deposits	209,076	-	462,910
Total financial assets measured at amortised cost	<u>1,326,864</u>	<u>1,412,247</u>	<u>1,341,595</u>

**Financial liabilities measured at amortised cost**

Payables	289,905	260,498	269,446
Borrowings - Loans	-	-	-
Finance Leases	12,458	21,700	22,179
Painting Contract Liability	-	-	-
Total financial liabilities measured at amortised cost	<u>302,363</u>	<u>282,198</u>	<u>291,625</u>

**25. Events After Balance Date**

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

**26. 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 Papatoetoe East School's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Papatoetoe East School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 4 June 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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





## Responsibilities of the Board for the financial statements

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

The Board 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.

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, compliance with good employer requirements, how we have given effect to Te Tiriti o Waitangi and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Papatoetoe East School.

A handwritten signature in blue ink that reads "Colin Henderson".

**Colin Henderson**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



## Analysis of Variance: Attendance 2023

### Strategic Aims:

- To ensure the school provides a happy, healthy environment that is conducive to teaching, learning and wellbeing of all

### Annual Aim:

- Work with community and students to actively promote regular student attendance

### Baseline data from 2022:

From 01/01/2022 to 14/12/2022		Justified Absences	Unjustified Absences	Frequent Truant	Truancy Rate (Unjustified)	Total Absence
Attendance Rate for School		04.1%	15.0%	39.4%	15.0%	19.2%

Attendance Rate per Year Level						
36 students	Year 0	04.6%	15.7%	40.5%	15.7%	20.4%
65 students	Year 1	05.6%	16.0%	42.0%	16.0%	21.6%
80 students	Year 2	04.6%	16.9%	50.0%	16.9%	21.5%
84 students	Year 3	04.2%	14.9%	40.4%	14.9%	19.1%
76 students	Year4	04.1%	15.3%	43.8%	15.3%	19.4%
94 students	Year 5	03.5%	14.4%	36.3%	14.4%	18.0%
80 students	Year 6	03.5%	14.4%	33.3%	14.4%	17.9%
25 students	Year 7	02.7%	10.4%	23.1%	10.4%	13.1%

### 2023 Target:

- Enact a student attendance strategy that increases daily attendance across all year levels and ethnicities to 90% or higher.

<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>
<p>Prioritise attendance at PEP</p> <ul style="list-style-type: none"> <li>• Involvement in local Pilot Project</li> <li>• Develop plan for implementation - Linked to MoE target</li> <li>• Inclusion and monitoring through annual plan process</li> <li>• Reporting to BOT on recent statistics</li> <li>• Assign attendance to AP role and responsibilities</li> </ul>	<ul style="list-style-type: none"> <li>• Attendance prioritised and all aspects implemented</li> </ul>	<ul style="list-style-type: none"> <li>• Resourcing allowed prioritising of attendance to be given to AP role.</li> <li>• Regional Response Funding to support this in 2024</li> </ul>
<p>Promote the importance of regular attendance at PEP</p> <ul style="list-style-type: none"> <li>• Recognition of individual students as part of 'School Celebrations Week'</li> <li>• Weekly attendance records promoted / shared with the community using school platforms eg facebook: Great Job we hit _ % this week!</li> <li>• Fortnightly newsletters to include key messages / catch phrases / slogans</li> <li>• Involvement of teachers in promoting attendance and following school processes</li> <li>• Include attendance summary sheet in weekly He Pitopito Kōrero sheet</li> <li>• Inclusion of topic at community fono / hui</li> </ul>	<ul style="list-style-type: none"> <li>• Attendance successes communicated with community via Facebook from Term 2 onwards</li> <li>• Term 2 - weekly focus on 100% attendance with certificates</li> <li>• Term 2 &amp; 3 certificates &amp; awards for students with over 100%, &lt;95% &amp; &lt;90% attendance (gold, silver, bronze)</li> <li>• Weekly class attendance levels shared with staff weekly (not through He Pitopito Kōrero sheet)</li> </ul>	<ul style="list-style-type: none"> <li>• Attendance related messages not shared with the community as planned.</li> <li>• Increased numbers of parents informing school why students are absent (before the letter is sent home as well as via the letter) rather than remaining truant</li> <li>• Teachers becoming cognizant of the positive impact that they can have on attendance</li> </ul>
<p>Increased tracking and action</p> <ul style="list-style-type: none"> <li>• Identify at risk students/ families <ul style="list-style-type: none"> <li>◦ Using 2022 Edge data identify key students / families to be targeted</li> <li>◦ What do we know about these students / families?</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Daily attendance tracking through Edge by AP - absence letters sent home for families to return</li> <li>• AP and office staff worked closely to identify and contact children requiring</li> </ul>	<ul style="list-style-type: none"> <li>• Absence letters not always returned by whanau so the reason for absence was not always known</li> <li>• At times, the barriers to attendance was the whanau</li> <li>• Not every student could be targeted by AP &amp; EWIS</li> </ul>

<ul style="list-style-type: none"> <li>• Use of EDGE daily reporting to support contact by LSA to follow up with families</li> <li>• Regular contact with whanau to identify barriers to attendance</li> <li>• Weekly meetings with PEP lead and Engagement Service worker</li> <li>• Engage agency support: SWiS, Counsellor etc</li> <li>• Prioritise 'One Family / Student at a Time' - identify barriers and consider support (eg: assisting with routine development / alarm clocks / breakfast resources / reward charts etc)</li> </ul>	<p>attendance interventions</p> <ul style="list-style-type: none"> <li>• Contact made regularly with whanau with absent children, relationships further developed between whanau &amp; school</li> <li>• Regular conversation with EWIS worker to prioritise kids &amp; families</li> </ul>	<p>due to absence numbers</p>				
<p><b>Review current processes</b></p> <ul style="list-style-type: none"> <li>• Ensure that current processes are recorded accurately and shared with staff</li> <li>• Consider recommendations and processes from other schools</li> </ul>	<ul style="list-style-type: none"> <li>• Review of attendance processes completed and streamlined to more accurately identify students within attendance bands</li> <li>• Processes shared with other local school</li> </ul>	<ul style="list-style-type: none"> <li>• Too much responsibility on the AP, elements of the role to be shared with office staff in 2024</li> </ul>				
<p><b>Professional Partnership</b></p> <ul style="list-style-type: none"> <li>• Work with local partner schools (Puhinui / Pap Central) to share successes and challenges</li> <li>• Report to larger Papatoetoe school community on project findings</li> <li>• Link project with Kahui Ako Achievement Challenges</li> </ul>	<ul style="list-style-type: none"> <li>• Project completed over term 1 and 2. Resources developed to support school attendance: morning routine sheets/ welcome to school book</li> <li>• Incentives initiated to promote</li> </ul>	<ul style="list-style-type: none"> <li>• Kahui Ako to focus on attendance in 2024</li> <li>• Collaborative approach of common families to be explored between ourselves, Intermediate and High School</li> </ul>				
<p><b>End of Year Data 2023:</b></p>						
<p>From 01/01/2023 to 15/12/2023</p>		<p>Justified Absences</p>	<p>Unjustified Absences</p>	<p>Frequent Truant</p>	<p>Truancy Rate (Unjustified)</p>	<p>Total Absence</p>
<p>Attendance Rate for School</p>		<p>05.8%</p>	<p>11.9%</p>	<p>28.4%</p>	<p>11.9%</p>	<p>17.7%</p>
<p>Attendance Rate per Year Level</p>						

52 students	Year 0	06.3%	12.9%	31.1%	12.9%	19.2%
91 students	Year 1	07.1%	16.0%	41.7%	16.0%	23.1%
77 students	Year 2	06.2%	11.1%	26.1%	11.1%	17.3%
88 students	Year 3	06.0%	12.9%	30.9%	12.9%	19.0%
89 students	Year 4	04.9%	11.1%	26.3%	11.1%	16.0%
74 students	Year 5	05.7%	10.2%	24.2%	10.2%	15.9%
100 students	Year 6	05.1%	10.2%	21.8%	10.2%	15.3%
13 students	Year 7	04.3%	10.7%	18.8%	10.7%	15.0%

**Planning / Considerations for 2024:**

- Continuation of school target for 2024 related to attendance. Focus on 80 students across the school raising their level of attendance from between 85% - 90%
- Increasing attendance notification capabilities due to use of EDGE Parent App
- Regional Response Funding of \$5000 received to Remove Barriers
  - Purchasing of Uniforms
  - Providing lunches
  - Funding for LSA to follow up on attendance
- Continuation of sharing weekly data and tracking

## Analysis of Variance: Curriculum 2023

### Strategic Aims:

- Provide high quality teaching and learning throughout the school, underpinned by strong literacy, numeracy, digital technologies and 21st Century skills.

### Annual Aim:

- Accelerate progress and achievement for all students in literacy and mathematics

### Baseline data from 2022:

- This was not collected at the end of 2021 and therefore was not available for use with the 2022 target. Due to COVID disruption to reporting and assessment the last sample collected prior to Term 1 2022 was EOY 2020 as provided below.

#### PEP 2022 Results - Students achieving at or above

	Year 2	Year3	Year4	Years	Year6
EOY Benchmark	At Level 1	Early Level 2	At Level 2	Early Level 3	At Level 3
% of students working at or above benchmark EOY	R-46% W-52% M-64%	R-61% W-44% M-48%	R-66% W-25% M-39%	R-44% W-25% M-36%	R-64% W-30% M-47%

### 2023 Target:

- Support students, identified at the end of 2022 as working below, to make accelerated progress and be achieving at expected level in Reading, Writing and Mathematics by the end of the year.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)
------------------------------	------------------------------	--

Senior Management Team (SMT) to collate and analyse 2022 data, highlighting strengths, patterns of progress, trends and specific concerns for each Year level cohort in Reading, Writing and Mathematics	2022 data collated and analysed according to plan. Generally data was concerning given disruptions to learning due to previous attendance and Covid.	
SMT and Learning Leaders to share 2022 data and identify priorities for 2023 strengthened teaching and learning	<p>Focused team meetings around interpreting writing assessment as well as making formative assessments in class</p> <p>Teams openly shared and discussed data</p>	<p>Differing levels of conversation and support from team to team</p> <p>Leaders had varied capacity to run these conversations in their teams</p> <p>Teachers developing their skills in interpreting and using data to support practice</p>
PLO - oral language and writing focus to support staff to go back to basics and strengthen classroom programmes	<p>External professional development facilitators working schoolwide throughout the year to support practice in literacy</p> <p>An external maths facilitator has started a PLO journey with specific teachers, as well as running whole school staff meetings</p> <p>Changes in classroom pedagogy and practice as a result of PLO</p> <p>Further support for PRT's by the same facilitators</p>	<p>Differing levels of engagement with PLO / facilitators and our teachers</p> <p>Shared approach to writing has been developed schoolwide</p> <p>Changes in maths pedagogy and practice are being discussed and gradually implemented</p> <p>Teacher attendance/ availability impacted participation in PLO</p>
Develop Learner Snapshots to support teachers' clarity of curriculum levels and indicators of student achievement within each.		Delayed introduction of Te Mataiaho impacted our ability to do this
Inclusion of priority learners within teaching appraisal	Teachers identified target students within	SMT had a clearer idea of who the priority children were within their own teams



	<p>the writing PLO and focused on these students in appraisal discussions.</p> <p>Teachers were not always able to discuss students effectively</p>	<p>Many teachers are still developing their abilities in engaging with and discussing data</p>
<p>Establish team related inquiry and target tracking sheet to record professional discussion and interventions related to necessary programmes</p>	<p>Target students identified for each class to support writing PLO focus.</p>	<p>Focus of target students shifted to PLO rather than intervention programmes</p>
<p>Monitoring and tracking at key times (according to school wide assessment timetable) to support review and ongoing inquiry and interventions</p>	<p>Termly teacher meetings with SMT to discuss current assessment data</p> <p>Teachers empowered to tack data how they wished as long as it was inputted into Edge accurately and on time</p> <p>Assessment timetable followed schoolwide supported by SLT.</p>	<p>Teachers are still learning how to discuss data and relate it to an OTJ</p> <p>Differing levels of formative or optional assessment being independently done alongside the set assessment timetable</p> <p>Teachers tracked differently and there inconsistencies from teacher to teacher in how data was understood and utilised</p>

**End of Year Data: 2023****PEP 2023 Results - Students achieving at or above**

	Year 2	Year3	Year4	Years	Year6
EOY Benchmark	AI Level 1	Early Level 2	AI Level 2	Early Level 3	AI Level 3
% of students working at or above benchmark EOY	R-45% W-74% M-74%	R-63% W-45% M-51%	R-63% W-45% M-54%	R-44% W-30% M-38%	R-43% W-41% M-37%

**Planning / Considerations for 2024:**

- 2024 Target groups in writing identified for below learners in Years 3, 5 and 6
- Focus on Writing - consolidation and follow up year to schoolwide PLO in 2023

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

While there are positive gains within all year levels we are concerned about the ongoing overall achievement of students across the curriculum. General noticings indicate that while some students have shifted and made progress that it is slow and not consistent from year to year.

Our focus for Professional Learning in 2023 was based on Writing across the school with an introduction for some staff in Mathematics. We would expect that results for writing in 2024 reflect the embedding of this PLD and positive shifts in results for all students.

While student attendance, transience, significant role growth (resulting in very high class numbers), and the extremely high percentage of students for whom English is a second language isn't an excuse, these continue to be influencing factors that contribute to daily school programmes and practices, ultimately impacting on student achievement.

We have shared this data with staff and collectively are concerned about the results. We have considered what this means for 2024 and planned a number of specific and purposeful actions that we hope will bring about change.

The grids below show OTJ cohort data for each year level comparing the end of 2022 and the end of 2023 in each key area.

### MATHS

<b>Year1</b> (Early 1)	<b>Well Below</b>	<b>Below</b> (Pre-Level 1)	<b>At</b> (Early L1)	<b>Above</b> ( Level 1)
<b>Term4OTJ</b>		2/84 { <b>2%</b> }	72/84 { <b>86%</b> }	10/84 { <b>12%</b> }

<b>Year2</b> (At 1)	<b>Well Below</b> (Pre-Level 1)	<b>Below</b> (Early 1)	<b>At</b> (Level 1)	<b>Above</b> ( Early L2)
<b>Term42022</b> (as Yr 1's/ Early 1)		3/83 { <b>4%</b> }	77/83 { <b>92%</b> }	3/83 { <b>4%</b> }
<b>Term4OTJ</b>		23/89 { <b>26%</b> }	48/89 { <b>54%</b> }	18/89 { <b>20%</b> }

<b>Year3</b> (Early L2)	<b>Well Below</b> (f Early 1)	<b>Below</b> (Level 1)	<b>At</b> (Early L2)	<b>Above</b> ( Level 2)
<b>Term42022</b> (As Yr 2's / Level 1)	1/81 { <b>1%</b> }	28/81 { <b>35%</b> }	37/81 { <b>46%</b> }	15/81 { <b>18%</b> }

<b>Term4OTJ</b>	14/90 {16%}	30/90 {33%}	28/90 {31%}	18/90 {20%}
-----------------	-------------	-------------	-------------	-------------

<b>Year4</b> (Level 2)	<b>Well Below</b> (s Level 1)	<b>Below</b> (Early L2)	<b>At</b> (Level 2)	<b>Above</b> (2 Early L3)
<b>Term42022</b> (as Yr 3's / Early L2)	15/85 {18%}	29/85 {34%}	22/85 {26%}	19/85 {22%}
<b>Term4OTJ</b>	25/91 {27%}	17/91 {19%}	33/91 {36%}	16/91 {18%}

<b>Years</b> (Early L3)	<b>Well Below</b> (s Early L2)	<b>Below</b> (Level 2)	<b>At</b> (Early L3)	<b>Above</b> (2 Level 3)
<b>Term42022</b> (as Yr 4's / Level 2)	18/73 {25%}	26/73 {36%}	15/73 {20%}	14/73 {19%}
<b>Term4OTJ</b>	22/73 {30%}	23/73 {32%}	17/73 {23%}	11/73 {15%}

<b>Years</b> (Level 3)	<b>Well Below</b> (s Level 2)	<b>Below</b> (Early L3)	<b>At</b> (Level 3)	<b>Above</b> (2 Early L4)
<b>Term42022</b> (As Yr 5's / Early L3)	35/94 {37%}	25/94 {27%}	15/94 {16%}	19/94 {20%}
<b>Term4OTJ</b>	34/98 {35%}	27/98 {28%}	26/98 {26%}	11/98 {11%}

**READING**

<b>Year1</b> (Early 1)	<b>Well Below</b>	<b>Below</b> (Pre-Level 1)	<b>At</b> (Early L1)	<b>Above</b> (2 Level 1)
<b>Term4OTJ</b>		1/84 {1%}	76/84 {91%}	7/84 {8%}

<b>Year2</b> (At 1)	<b>Well Below</b> (Pre-Level 1)	<b>Below</b> (Early 1)	<b>At</b> (Level 1)	<b>Above</b> (2 Early L2)
<b>Term42022</b> (as Yr 1's / Early 1)			82/83 {99%}	1/83 {1%}
<b>Term4OTJ</b>		49/89 {55%}	26/89 {29%}	14/89 {16%}

<b>Year3</b> (Early L2)	<b>Well Below</b> (s Early 1)	<b>Below</b> (Level 1)	<b>At</b> (Early L2)	<b>Above</b> (2 Level 2)
<b>Term42022</b> (As Yr 2's / Level 1)		44/81 {54%}	22/81 {27%}	15/81 {19%}

<b>Term4OTJ</b>	24/90 {27%}	9/90 {10%}	27/90 {30%}	30/90 {33%}
-----------------	-------------	------------	-------------	-------------

<b>Year4</b> (Level 2)	<b>Well Below</b> (5: Level 1)	<b>Below</b> (Early L2)	<b>At</b> (Level 2)	<b>Above</b> (2 Early L3)
<b>Term42022</b> (as Yr 3's / Early L2)	21/86 {24%}	13/86 {15%}	17/86 {20%}	35/86 {41%}
<b>Term4OTJ</b>	23/91 {25%}	11/91 {12%}	37/91 {41%}	20/91 {22%}

<b>Year5</b> (Early L3)	<b>Well Below</b> (i Early L2)	<b>Below</b> (Level 2)	<b>At</b> (Early L3)	<b>Above</b> (2 Level 3)
<b>Term42022</b> (Level 2)	14/73 {19%}	11/73 {15%}	40/73 {55%}	8/73 {11%}
<b>Term4OTJ</b>	16/73 {22%}	25/73 {34%}	22/73 {30%}	10/73 {14%}

<b>Years</b> (Level 3)	<b>Well Below</b> (5: Level 2)	<b>Below</b> (Early L3)	<b>At</b> (Level 3)	<b>Above</b> (2 Early L4)
<b>Term42022</b> (Early L3)	15/94 {16%}	38/94 {40%}	25/94 {27%}	16/94 {17%}
<b>Term4OTJ</b>	19/98 {19%}	37/98 {38%}	26/98 {27%}	16/98 {16%}

**WRITING**

<b>Year1</b> (Early 1)	<b>Well Below</b>	<b>Below</b> (Pre-Level 1)	<b>At</b> (Early L1)	<b>Above</b> (2 Level 1)
<b>Term4OTJ</b>		1/84 {1%}	76/84 {91%}	7/84 {8%}

<b>Year2</b> (At 1)	<b>Well Below</b> (Pre-Level 1)	<b>Below</b> (Early 1)	<b>At</b> (Level 1)	<b>Above</b> (2 Early L2)
<b>Term42022</b> (as Yr 1's / Early 1)		1/83 {1%}	79/83 {95%}	3/83 {4%}
<b>Term4OTJ</b>		23/89 {26%}	57/89 {64%}	9/89 {10%}

<b>Year3</b> (Early L2)	<b>Well Below</b> (i Early 1)	<b>Below</b> (Level 1)	<b>At</b> (Early L2)	<b>Above</b> (2 Level 2)
<b>Term42022</b> (As Yr 2's / Level 1)		39/81 {48%}	38/81 {47%}	4/81 {5%}
<b>Term4OTJ</b>	15/90 {17%}	34/90 {38%}	37/90 {41%}	4/90 {4%}

Year4 (Level 2)	Well Below (s Level 1)	Below (Early L2)	At (Level 2)	Above (2 Early L3)
<b>Term42022</b> (as Yr 3's / Early L2)	20/86 <b>(23%)</b>	28/86 <b>(33%)</b>	29/86 <b>(34%)</b>	9/86 <b>(10%)</b>
<b>Term4OTJ</b>	28/91 <b>(31%)</b>	22/91 <b>(24%)</b>	29/91 <b>(32%)</b>	12/91 <b>(13%)</b>

Year5 (Early L3)	Well Below (s Early L2)	Below (Level 2)	At (Early L3)	Above (2 Level 3)
<b>Term42022</b> (Level 2)	19/74 <b>(25%)</b>	36/74 <b>(50%)</b>	13/74 <b>(17%)</b>	6/74 <b>(8%)</b>
<b>Term4OTJ</b>	21/73 <b>(29%)</b>	30/73 <b>(41%)</b>	16/73 <b>(22%)</b>	6/73 <b>(8%)</b>

Years (Level 3)	Well Below (s Level 2)	Below (Early L3)	At (Level 3)	Above (2 Early L4)
<b>Term42022</b> (Early L3)	40/94 <b>(43%)</b>	25/94 <b>(27%)</b>	23/94 <b>(24%)</b>	6/94 <b>(6%)</b>
<b>Term4OTJ</b>	32/98 <b>(33%)</b>	26/98 <b>(26%)</b>	39/98 <b>(40%)</b>	1/98 <b>(1%)</b>

### 2022 - 2023 Cohort Tracking Sheet: overall Teacher Judgements (At or Above)

	2023 Year2	2023Year3		2023Year4		2023 Year 5		2023Year6		Whole School
	EOV23	EOV22	EOV23	EOV22	EOV23	EOV22	EOV23	EOV22	EOV23	EOV23
<b>Reading</b>	46%	46%	63%	61%	63%	<b>66%</b>	<b>44%</b>	44%	43%	<b>59.2%</b>
<b>Writing</b>	52%	52%	45%	44%	45%	25%	30%	25%	41%	<b>55.8%</b>
<b>Mathematics</b>	64%	<b>64%</b>	<b>51%</b>	48%	54%	39%	38%	36%	37%	<b>58.7%</b>

### Broad Noticings

As a big picture we are concerned about our 2023 results. Across the school we have generally maintained consistent levels of achievement however have not made the accelerated progress we would hope for. When analysing the data and looking closely at demographics of students there are no significant noticeable gender or ethnicity trends.

Pleasing progress was seen in the following areas: Year 3 Reading, Year 4 Maths, Year 5 Writing and Year 6 Writing. Some students made more than a year's worth of progress in order to reach an at or above level. There are noticeable positive gains across writing achievement of Year 5 and Year 6 students with fewer students working below and moving towards at or above.

The 2023 Year 3 group is highlighted as a concern as this group of students has significantly dropped the number of students working at or above in Writing and Mathematics.

### **Planning for 2024**

The school management team have put in place a number of changes to our programmes and resourcing for 2024 to address this concern.

These include:

- Student achievement has been prioritised through our newly developed strategic plan and resourcing has been considered in order to raise this further in 2024.
- Structured / parallel year level timetables to support collaborative planning and consistency of approach
- School wide programmes and shared expectations have been developed to support learner progression of skills and clearly identify expected teaching and learning
- Deliberate timetabling of key learning areas into daily teaching programmes to ensure coverage. This includes word study, handwriting and maths talks.
- School wide focus on Literacy and Mathematics with limited programme disruption through other activities ie external groups. This has required a new approach to OLA.
- Learning Support resourcing increased to enable some flexibility with in class support and specific interventions
- Additional staffing provided to ELL programmes including new staff who speak other languages to support students more closely.
- Continued PLD working with experienced external facilitators to support teacher growth, knowledge and confidence across the English and Mathematics curriculum.
- Targeted team meetings where target students are discussed and teachers are support with collaborative planning
- MoE targets specific to groups of identified students

- Termly appraisal discussions with SMT to discuss target students, classroom programmes and tracking

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

- Maintained a productive and close relationship with local iwi through our partnership with Manurewa Marae
- Employ Kapa Haka Tutors who are working in partnerships with the school and Manurewa Marae staff to strengthen Te Ao Maori through programmes, practices and policy development
- Resourcing to ensure all students access and experience Kapa Haka (1 hour weekly)
- Continued targeted resourcing for staffing and classroom materials or programmes to support teaching
- Planned and deliberate celebrations of Matariki and Te Wiki o Te Reo
- Annual consultation regarding how we can best meet the needs / support of our Maori students and community
- Ongoing Professional Learning opportunities for all staff including access to experiences related to Te Ao Maori such as Marae visits
- Targeted PLD to ensure ongoing development of culturally responsive practices
- Tracked the attendance, progress and achievement of Maori students, as individuals, met with whanau and sought to accelerate progress and improve outcomes.
- Continued development of shared school practices eg Karakia, waiata
- Promoted karakia and waiata to be used across the schools in our Kahui Ako
- Ongoing exploration of local history and implementation of Aotearoa New Zealand Curriculum
- Purposeful Te Ao Maori inclusion for termly Overarching Concepts to ensure a Maori lens / perspective

## Kiwisport funding

Another year has passed and we have again, as a New Zealand state school, enjoyed the support of Kiwisport funding of \$7,808.44. With our extensive programme of sport and **PE** in the school this funding has been extremely helpful. At **PEP** we have invested our Kiwisport funding into several key areas.

They are:

- Sport and PE equipment: \$ 4688.80
- Transport for sports teams and outdoor education activities: \$3139.01
- Membership in the Papatoetoe Sports Cluster: \$400.00
- Curriculum activities (Let's Siva Dance programme): \$12,000

Field days that our students have participated in are: swimming, playball, cricket, rugby, soccer, netball, touch, rugby, gymnastics, cross country and athletics.



## Statement of compliance with employment policy

Good Employer Disclosure 2023

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<ul style="list-style-type: none"> <li>• Ongoing implementation of policy and procedures to build and maintain safe working conditions for our school</li> <li>• Planned resourcing for ongoing development and prioritising eg staff well being / property maintenance</li> <li>• Developed recruitment process to ensure fair employment opportunities for all candidates</li> <li>• Reviewed the Codes of Conduct for Board, Staff and Students</li> <li>• Reviewed the Complaints Procedures</li> <li>• Reviewed the Historic Claims Procedures</li> <li>• Reviewed the Protected Disclosures Procedures</li> <li>• Reviewed and updated Police Vetting and Employment Procedures</li> <li>• Reviewed and Updated Health and Safety Policies and Procedures especially Risk Management and EOTC</li> <li>• Reviewed all Hazard Management and Procedures</li> <li>• Moved to 'SchoolDoc' Policies.</li> </ul>
<p><b>What is in your equal employment opportunities programme?</b></p> <p><b>How have you been fulfilling this programme?</b></p>	<p>Includes:</p> <ul style="list-style-type: none"> <li>• Ensuring timely review of EEO policies and processes</li> <li>• Ensuring that policies and processes are fair to all</li> <li>• Building an inclusive school culture</li> <li>• Leadership team is proactive to prevent discrimination</li> <li>• Analysis of staff employment and diversity</li> </ul>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<ul style="list-style-type: none"> <li>• Structures support consistency of application requirements</li> <li>• Appointment personal assess applicant's suitability based on job specific criteria, shortlist and interview accordingly</li> <li>• No employment documentation requests or records information that may be viewed as discriminatory: eg sexual orientation, age, religious or political views, physical characteristics etc</li> <li>• Declarations of conflicts of interest prior to short listing</li> <li>• Interview all suitable applicants</li> </ul>
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> </ul>	<ul style="list-style-type: none"> <li>• Ensuring equal access to employment opportunities</li> <li>• Inclusion of tikanga practices within school systems</li> <li>• Recognition of Maori as tangata whenua across school site</li> <li>• Maori staff part of school leadership team</li> </ul>

<p>- Greater involvement of Maori in the Education service?</p>	<ul style="list-style-type: none"> <li>• Use of NZ Government: Te Mahere Whai Mahi Maori Maori Employment Action Plan</li> <li>• We ensure Maori staff members are able to attend and support Maori initiatives within the school and act as a cohesive group</li> <li>• We seek advice on any possible 'conflicts' so that we can better understand and support our Maori Community and employees</li> <li>• We support our Teacher Aides to participate in training and encourage them to gain qualifications</li> </ul>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<ul style="list-style-type: none"> <li>• Ongoing holistic support for all staff members built through workplace culture and conditions</li> <li>• Professional support planned annually to enable ongoing access to resourcing and enhance teaching and learning.</li> <li>• Professional development and mentoring is a feature of our school. ALL staff members receive more than the 'entitlement' of CRT.</li> <li>• All new staff are provided with a structured Induction Programme.</li> <li>• All staff members including Admin, TA, Teachers and Leaders are provided with regular mentoring and team professional development</li> </ul>
<p><b>How are you recognising the employment requirements of women?</b></p>	<ul style="list-style-type: none"> <li>• Ensuring equal access to all employment opportunities</li> <li>• Providing facilities to meet specific needs of women</li> <li>• Supporting graduated return to work options (where possible) for parents returning after parental leave</li> </ul>
<p><b>How are you recognising the employment requirements of persons with disabilities?</b></p>	<ul style="list-style-type: none"> <li>• Building and property has been designed to ensure access to facilities and full participation</li> <li>• A range of spaces are offered to ensure accessibility, appropriateness, and to meet a range of needs</li> <li>• Various disabilities are considered when making property plans - including needs for hearing, sight, physical and emotional support</li> </ul>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?		
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		

<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b>	121	
<b>Does your EEO programme/policy set priorities and objectives?</b>	121	



\_\_\_\_\_ | \_\_\_\_\_ al \_\_\_\_\_