

# PAPATOETOE EAST SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1427

**Principal:** Nicola Eley

**School Address:** 138 Tui Road  
Papatoetoe  
Auckland2025

**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/<br>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 Tiata     | Parent Rep           | Elected             | 2025                     |
| Joyce Tui       | Parent Rep           | Elected             | 2025                     |
| Melissa Bothma  | Staff Rep            | Elected             | 2025                     |

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

# PAPATOETOE EAST SCHOOL

Annual Report - For the year ended 31 December 2022

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# PAPATOETOE EAST 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.

Alexandra Kingi

Nicola Eley

Full Name of Presiding Member

Full Name of Principal

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Signature of Presiding Member

Signature of Principal

25 May 2023

24 May 2023

Date:

Date:

**PAPATOETOE EAST SCHOOL**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

|   | Notes | 2022<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 5,453,352            | 5,157,500                           | 5,288,382            |
| Locally Raised Funds  | 3     | 42,801               | 45,550                              | 53,766               |
| Interest Income   |       | 11,639               | 2,000                               | 2,751                |
| <b>Total Revenue</b>  |       | <b>5,507,792</b>     | <b>5,205,050</b>                    | <b>5,344,899</b>     |
| <b>Expenses</b>   |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 14,747               | 38,000                              | 56,499               |
| Learning Resources  | 4     | 3,437,886            | 3,422,500                           | 3,301,630            |
| Administration  | 5     | 774,411              | 313,500                             | 374,043              |
| Finance   |       | 5,204                | -                                   | 8,185                |
| Property  | 6     | 1,271,207            | 1,439,800                           | 1,139,565            |
|   |       | <b>5,503,455</b>     | <b>5,213,800</b>                    | <b>4,879,922</b>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>4,337</b>         | <b>(8,750)</b>                      | <b>464,977</b>       |
| Other Comprehensive Revenue and Expense                     |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>4,337</b>         | <b>(8,750)</b>                      | <b>464,977</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 2022

|  | Notes | 2022<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 2,156,191            | 2,156,191                           | 1,677,447            |
| Total comprehensive revenue and expense for the year |       | 4,337                | (8,750)                             | 464,977              |
| Contributions from the Ministry of Education         |       |                      |                                     |                      |
| Contribution - Furniture and Equipment Grant         |       | -                    | -                                   | 13,767               |
| <b>Equity at 31 December</b>                         |       | 2,160,528            | 2,147,441                           | 2,156,191            |
| Accumulated comprehensive revenue and expense        |       | 2,160,528            | 2,147,441                           | 2,156,191            |
| Reserves   |       | -                    | -                                   | -                    |
| <b>Equity at 31 December</b>                         |       | 2,160,528            | 2,147,441                           | 2,156,191            |

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 2022

|   | Notes | 2022<br>Actual<br>\$    | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$    |
|---|-------|-------------------------|-------------------------------------|-------------------------|
| <b>Current Assets</b>                       |       |                         |                                     |                         |
| Cash and Cash Equivalents                   | 7     | 622,380                 | 595,081                             | 636,644                 |
| Accounts Receivable                         | 8     | 256,305                 | 275,600                             | 290,543                 |
| GST Receivable                              |       | 35,394                  | 4,000                               | 3,587                   |
| Prepayments                                 |       | 2,348                   | 2,100                               | 2,087                   |
| Inventories                                 | 9     | 147                     | 200                                 | 220                     |
| Investments                                 | 10    | 462,910                 | 460,000                             | 457,891                 |
| Funds Receivable for Capital Works Projects | 16    | 7,340                   | -                                   | -                       |
|   |       | <u>1,386,824</u>        | <u>1,336,981</u>                    | <u>1,390,972</u>        |
| <b>Current Liabilities</b>                  |       |                         |                                     |                         |
| Accounts Payable                            | 12    | 269,445                 | 245,500                             | 242,037                 |
| Revenue Received in Advance                 | 13    | 2,587                   | 20,000                              | 5,486                   |
| Provision for Cyclical Maintenance          | 14    | 48,000                  | 121,825                             | 65,145                  |
| Finance Lease Liability                     | 15    | 13,404                  | 20,000                              | 25,733                  |
| Funds held for Capital Works Projects       | 16    | 9,879                   | -                                   | 10,044                  |
| Funds for RTLIT Cluster                     | 18    | 37,774                  | -                                   | 14,068                  |
| Funds held on behalf of ESOL Cluster        | 17    | 3,252                   | -                                   | -                       |
|   |       | <u>384,341</u>          | <u>407,325</u>                      | <u>362,513</u>          |
| <b>Working Capital Surplus/(Deficit)</b>    |       | <b>1,002,483</b>        | <b>929,656</b>                      | <b>1,028,459</b>        |
| <b>Non-current Assets</b>                   |       |                         |                                     |                         |
| Property, Plant and Equipment               | 11    | 1,221,682               | 1,282,389                           | 1,232,389               |
| Capital Works Projects in Progress          |       | 78,899                  | -                                   | -                       |
|   |       | <u>1,300,581</u>        | <u>1,282,389</u>                    | <u>1,232,389</u>        |
| <b>Non-current Liabilities</b>              |       |                         |                                     |                         |
| Provision for Cyclical Maintenance          | 14    | 133,761                 | 54,604                              | 87,936                  |
| Finance Lease Liability                     | 15    | 8,775                   | 10,000                              | 16,721                  |
|   |       | <u>142,536</u>          | <u>64,604</u>                       | <u>104,657</u>          |
| <b>Net Assets</b>                           |       | <u><b>2,160,528</b></u> | <u><b>2,147,441</b></u>             | <u><b>2,156,191</b></u> |
| <b>Equity</b>                               |       | <u><b>2,160,528</b></u> | <u><b>2,147,441</b></u>             | <u><b>2,156,191</b></u> |

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 2022

|  | Note     | 2022<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|--|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                        |          |                      |                                     |                      |
| Government Grants  |          | 1,443,048            | 1,326,318                           | 1,498,309            |
| Locally Raised Funds   |          | 30,221               | 61,651                              | 60,810               |
| Goods and Services Tax (net)                                       |          | (31,807)             | (413)                               | 17,628               |
| Payments to Employees  |          | (726,754)            | (613,796)                           | (540,097)            |
| Payments to Suppliers  |          | (514,324)            | (592,709)                           | (485,455)            |
| Cyclical Maintenance Payments in the Year                          |          | -                    | -                                   | (7,149)              |
| Interest Paid  |          | (5,204)              | -                                   | (8,185)              |
| Interest Received  |          | 9,997                | 1,993                               | 2,643                |
| Net cash from/(to) Operating Activities                            |          | 205,177              | 183,044                             | 538,504              |
| <b>Cash flows from Investing Activities</b>                        |          |                      |                                     |                      |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) |          | -                    | -                                   | 61,438               |
| Purchase of Property Plant & Equipment (and Intangibles)           |          | (218,401)            | (200,000)                           | (153,527)            |
| Purchase of Investments  |          | (5,019)              | (2,109)                             | (2,218)              |
| Proceeds from Sale of Investments                                  |          | -                    | -                                   | -                    |
| Net cash from/(to) Investing Activities                            |          | (223,420)            | (202,109)                           | (94,307)             |
| <b>Cash flows from Financing Activities</b>                        |          |                      |                                     |                      |
| Furniture and Equipment Grant                                      |          | -                    | -                                   | 13,767               |
| Finance Lease Payments   |          | (27,286)             | (12,454)                            | (13,713)             |
| Funds Administered on Behalf of Third Parties                      |          | 31,265               | (10,044)                            | (31,305)             |
| Net cash from/(to) Financing Activities                            |          | 3,979                | (22,498)                            | (31,251)             |
| <b>Net increase/(decrease) in cash and cash equivalents</b>        |          | <b>(14,264)</b>      | <b>(41,563)</b>                     | <b>412,946</b>       |
| Cash and cash equivalents at the beginning of the year             | 7        | 636,644              | 636,644                             | 223,698              |
| <b>Cash and cash equivalents at the end of the year</b>            | <b>7</b> | <b>622,380</b>       | <b>595,081</b>                      | <b>636,644</b>       |

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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 2022

#### 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 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 17.

###### *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.

### **d) Operating Lease Payment**

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                    | 40 years                |
| Board Owned Buildings                    | 40 years                |
| Furniture and equipment                  | 10–15 years             |
| Information and communication technology | 4–5 years               |
| Motor vehicles                           | 5 years                 |
| Plant and Machinery                      | 3 years                 |
| Leased assets held under a Finance Lease | Term of Lease           |
| Library resources                        | 12.5% Diminishing value |

**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.

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 Entitlement**

*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.

**o) 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 income is recorded as revenue as the obligations are fulfilled and the income earned.

**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 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 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 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 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 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.

**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.

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<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 1,868,300            | 1,307,500                           | 1,688,691            |
| Teachers' Salaries Grants                 | 2,632,080            | 2,650,000                           | 2,720,659            |
| Use of Land and Buildings Grants          | 952,972              | 1,200,000                           | 879,032              |
|   | 5,453,352            | 5,157,500                           | 5,288,382            |

The school has opted in to the donations scheme for this year. Total amount received was \$ 75,000.

**3. Locally Raised Funds**

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

|   | 2022<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |                      |                                     |                      |
| Fees for Extra Curricular Activities                        | -                    | 18,000                              | 19,381               |
| Trading   | 8,593                | 1,000                               | 8,123                |
| Fundraising & Community Grants                              | 1,659                | 12,000                              | 1,361                |
| Other Revenue   | 32,549               | 14,550                              | 24,901               |
|   | 42,801               | 45,550                              | 53,766               |
| <b>Expenses</b>   |                      |                                     |                      |
| Extra Curricular Activities Costs                           | 2,087                | 33,000                              | 42,639               |
| Trading   | 10,849               | 1,000                               | 13,417               |
| Fundraising and Community Grant Costs                       | 1,811                | 1,000                               | 443                  |
| Other Locally Raised Funds Expenditure                      | -                    | 3,000                               | -                    |
|   | 14,747               | 38,000                              | 56,499               |
| <b>Surplus/ (Deficit) for the year Locally raised funds</b> | 28,054               | 7,550                               | (2,733)              |

**4. Learning Resources**

|                                 | <b>2022</b>      | <b>2022</b>        | <b>2021</b>      |
|---------------------------------|------------------|--------------------|------------------|
|                                 | <b>Actual</b>    | <b>Budget</b>      | <b>Actual</b>    |
|                                 | <b>\$</b>        | <b>(Unaudited)</b> | <b>\$</b>        |
| Curricular                      | 46,533           | 80,000             | 58,135           |
| Resources attached teacher cost | 33,926           | 25,000             | 20,558           |
| Library Resources               | 3,896            | 1,000              | 2,725            |
| Employee Benefits - Salaries    | 3,185,572        | 3,099,500          | 3,068,748        |
| Staff Development               | 26,645           | 50,000             | 18,303           |
| Extra Curricular Activities     | 12,272           | 17,000             | 5,865            |
| TLITS                           | -                | -                  | 18,009           |
| Depreciation                    | 129,042          | 150,000            | 109,287          |
|                                 | <u>3,437,886</u> | <u>3,422,500</u>   | <u>3,301,630</u> |

**5. Administration**

|  | <b>2022</b>    | <b>2022</b>        | <b>2021</b>    |
|--|----------------|--------------------|----------------|
|  | <b>Actual</b>  | <b>Budget</b>      | <b>Actual</b>  |
|  | <b>\$</b>      | <b>(Unaudited)</b> | <b>\$</b>      |
| Audit Fee                                      | 7,350          | 8,000              | 4,000          |
| Board Fees                                     | 4,425          | 6,000              | 3,805          |
| Board Expenses                                 | 24,981         | 17,000             | 4,775          |
| Communication                                  | 4,654          | 14,000             | 7,025          |
| Consumables                                    | 31,172         | 35,000             | 24,656         |
| Other  | 61,211         | 119,500            | 29,021         |
| Employee Benefits - Salaries                   | 188,116        | 100,000            | 97,228         |
| Service Providers, Contractors and Consultancy | 14,219         | 14,000             | 17,722         |
| Healthy School Lunch Programme                 | 438,283        | -                  | 185,811        |
|  | <u>774,411</u> | <u>313,500</u>     | <u>374,043</u> |

**6. Property**

|                                     | <b>2022</b>      | <b>2022</b>        | <b>2021</b>      |
|-------------------------------------|------------------|--------------------|------------------|
|                                     | <b>Actual</b>    | <b>Budget</b>      | <b>Actual</b>    |
|                                     | <b>\$</b>        | <b>(Unaudited)</b> | <b>\$</b>        |
|                                     | <b>\$</b>        | <b>\$</b>          | <b>\$</b>        |
| Caretaking and Cleaning Consumables | 21,509           | 18,000             | 15,335           |
| Consultancy and Contract Services   | 73,127           | 60,000             | 75,392           |
| Cyclical Maintenance Provision      | 31,840           | 20,000             | -                |
| Grounds                             | 10,586           | 8,500              | 2,996            |
| Heat, Light and Water               | 30,000           | 31,300             | 25,802           |
| Repairs and Maintenance             | 71,183           | 30,000             | 59,753           |
| Use of Land and Buildings           | 952,972          | 1,200,000          | 879,032          |
| Security                            | 5,990            | 8,000              | 6,822            |
| Employee Benefits - Salaries        | 74,000           | 64,000             | 74,433           |
|                                     | <u>1,271,207</u> | <u>1,439,800</u>   | <u>1,139,565</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>2022</b>    | <b>2022</b>        | <b>2021</b>    |
|---|----------------|--------------------|----------------|
|   | <b>Actual</b>  | <b>Budget</b>      | <b>Actual</b>  |
|   | <b>\$</b>      | <b>(Unaudited)</b> | <b>\$</b>      |
|   | <b>\$</b>      | <b>\$</b>          | <b>\$</b>      |
| Bank Accounts   | 622,380        | 595,081            | 636,644        |
| Cash and cash equivalents for Statement of Cash Flows | <u>622,380</u> | <u>595,081</u>     | <u>636,644</u> |

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

Of the \$622,380 Cash and Cash Equivalents, \$ 41,026 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**

|  | 2022<br>Actual | 2022<br>Budget<br>(Unaudited) | 2021<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Receivables                                | 23,876         | 15,000                        | 16,587         |
| Receivables from the Ministry of Education | -              | 15,000                        | 33,818         |
| Interest Receivable                        | 2,235          | 600                           | 593            |
| Banking Staffing Underuse                  | -              | 25,000                        | 21,952         |
| Teacher Salaries Grant Receivable          | 230,194        | 220,000                       | 217,593        |
|  | <u>256,305</u> | <u>275,600</u>                | <u>290,543</u> |
| Receivables from Exchange Transactions     | 26,111         | 15,600                        | 17,180         |
| Receivables from Non-Exchange Transactions | 230,194        | 260,000                       | 273,363        |
|  | <u>256,305</u> | <u>275,600</u>                | <u>290,543</u> |

**9. Inventories**

|            | 2022<br>Actual | 2022<br>Budget<br>(Unaudited) | 2021<br>Actual |
|------------|----------------|-------------------------------|----------------|
|            | \$             | \$                            | \$             |
| Stationery | 147            | 200                           | 220            |
|            | <u>147</u>     | <u>200</u>                    | <u>220</u>     |

**10. Investments**

The School's investment activities are classified as follows:

|                          | 2022<br>Actual | 2022<br>Budget<br>(Unaudited) | 2021<br>Actual |
|--------------------------|----------------|-------------------------------|----------------|
|                          | \$             | \$                            | \$             |
| Current Asset            |                |                               |                |
| Short-term Bank Deposits | 462,910        | 460,000                       | 457,891        |
| Non-current Asset        |                |                               |                |
| Long-term Bank Deposits  | -              | -                             | -              |
| Total Investments        | <u>462,910</u> | <u>460,000</u>                | <u>457,891</u> |



**11. Property, Plant and Equipment**

|   | Opening<br>Balance<br>(NBV) | Additions      | Disposals       | Impairment | Depreciation     | Total (NBV)      |
|---|-----------------------------|----------------|-----------------|------------|------------------|------------------|
| 2022  | \$                          | \$             | \$              | \$         | \$               | \$               |
| Building Improvements                       | 896,402                     | 11,600         | (28,178)        |            | (30,553)         | 849,271          |
| Furniture and Equipment                     | 64,087                      | 7,318          |                 |            | (13,954)         | 57,451           |
| Information and Communication<br>Technology | 130,547                     | 114,157        |                 |            | (58,180)         | 186,524          |
| Motor Vehicles                              | 24,574                      |                |                 |            | (1,229)          | 23,345           |
| Plant & Machinery                           | 39,046                      | 2,294          |                 |            | (8,230)          | 33,110           |
| Leased Assets                               | 37,965                      | 7,011          |                 |            | (15,353)         | 29,623           |
| Library Resources                           | 39,768                      | 4,133          |                 |            | (1,543)          | 42,358           |
| <b>Balance at 31 December 2022</b>          | <b>1,232,389</b>            | <b>146,513</b> | <b>(28,178)</b> | <b>-</b>   | <b>(129,042)</b> | <b>1,221,682</b> |

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of computer equipment held under a finance lease is \$ 29,623 (2021: \$ 37,965)

|   | 2022                 | 2022                        | 2022              | 2021                 | 2021                        | 2021              |
|---|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
|   | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|   | \$                   | \$                          | \$                | \$                   | \$                          | \$                |
| Building Improvements                       | 1,226,940            | (377,668)                   | 849,272           | 1,244,240            | (347,838)                   | 896,402           |
| Furniture and Equipment                     | 502,413              | (444,961)                   | 57,452            | 495,095              | (431,008)                   | 64,087            |
| Information and Communication<br>Technology | 932,590              | (746,067)                   | 186,523           | 818,433              | (687,886)                   | 130,547           |
| Motor Vehicles                              | 41,974               | (18,629)                    | 23,345            | 41,974               | (17,400)                    | 24,574            |
| Plant & Machinery                           | 239,374              | (206,264)                   | 33,110            | 237,080              | (198,034)                   | 39,046            |
| Leased Assets                               | 106,214              | (76,592)                    | 29,622            | 99,203               | (61,238)                    | 37,965            |
| Library Resources                           | 98,637               | (56,279)                    | 42,358            | 94,504               | (54,736)                    | 39,768            |
| <b>Balance at 31 December</b>               | <b>3,148,142</b>     | <b>(1,926,460)</b>          | <b>1,221,682</b>  | <b>3,030,529</b>     | <b>(1,798,140)</b>          | <b>1,232,389</b>  |

**12. Accounts Payable**

|   | 2022<br>Actual | 2022<br>Budget<br>(Unaudited) | 2021<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Creditors   | 24,397         | 20,000                        | 18,649         |
| Accruals  | 5,500          | 5,500                         | 5,500          |
| Banking Staffing Overuse  | -              | -                             | -              |
| Employee Entitlements - Salaries  | 239,549        | 220,000                       | 217,889        |
| Employee Entitlements - Leave Accrual                                   | -              | -                             | -              |
|   | <u>269,446</u> | <u>245,500</u>                | <u>242,038</u> |
| Payables for Exchange Transactions                                      | 269,446        | 245,500                       | 242,038        |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -              | -                             | -              |
| Payables for Non-exchange Transactions - Other                          | -              | -                             | -              |
|   | <u>269,446</u> | <u>245,500</u>                | <u>242,038</u> |

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

|                          | 2022<br>Actual | 2022<br>Budget<br>(Unaudited) | 2021<br>Actual |
|--------------------------|----------------|-------------------------------|----------------|
|                          | \$             | \$                            | \$             |
| Other revenue in Advance | 2,587          | 20,000                        | 5,486          |
|                          | <u>2,587</u>   | <u>20,000</u>                 | <u>5,486</u>   |

**14. Provision for Cyclical Maintenance**

|   | 2022<br>Actual | 2022<br>Budget<br>(Unaudited) | 2021<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Provision at the Start of the Year        | 153,082        | 153,082                       | 129,729        |
| Increase to the Provision During the Year | 31,839         | 20,000                        | 23,353         |
| Use of the Provision During the Year      | (3,160)        | 3,347                         | -              |
| Other Adjustments                         | -              | -                             | -              |
| Provision at the End of the Year          | <u>181,761</u> | <u>176,429</u>                | <u>153,082</u> |
| Cyclical Maintenance - Current            | 48,000         | 121,825                       | 65,145         |
| Cyclical Maintenance - Non current        | 133,761        | 54,604                        | 87,936         |
|   | <u>181,761</u> | <u>176,429</u>                | <u>153,082</u> |

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

## 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<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 13,404               | 20,000                              | 25,733               |
| Later than One Year and no Later than Five Years | 8,775                | 10,000                              | 16,721               |
|  | <u>22,179</u>        | <u>30,000</u>                       | <u>42,454</u>        |
| <b>Represented by</b>                            |                      |                                     |                      |
| Finance lease liability - Current                | 13,404               | 20,000                              | 25,733               |
| Finance lease liability - Non current            | 8,775                | 10,000                              | 16,721               |
|  | <u>22,179</u>        | <u>30,000</u>                       | <u>42,454</u>        |

## 16 .Funds Held for Capital Works Projects

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

| 2022                    | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$  | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|-------------------------|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| Junior Playground       | 10,044                    |                            | (165)           |                              | 9,879                     |
| Roof Repair             | -                         | 3,595                      | (3,595)         |                              | -                         |
| Security System Upgrade | -                         | 66,060                     | (83,960)        | 10,560                       | (7,340)                   |
| <b>Totals</b>           | <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) |

| 2021               | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|--------------------|---------------------------|----------------------------|----------------|------------------------------|---------------------------|
| Junior Playground  | 33,286                    | 9,879                      |                | (33,121)                     | 10,044                    |
| Shade structure    | (25,058)                  | 23,940                     |                | 1,118                        | -                         |
| Drinking Fountains | (696)                     | 800                        |                | (104)                        | -                         |
| <b>Totals</b>      | <u>7,532</u>              | <u>34,619</u>              | <u>-</u>       | <u>(32,107)</u>              | <u>10,044</u>             |

### Represented by:

|   |        |
|---|--------|
| Funds Held on Behalf of the Ministry of Education | 10,044 |
| Funds Receivable from the Ministry of Education   | -      |

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

Papatoetoe East Primary School is the lead school and hold funds on behalf of the cluster , a group of schools funded by the Ministry.

|                                      | <b>2022<br/>Actual<br/>\$</b> | <b>2022<br/>Budget<br/>(Unaudited)<br/>\$</b> | <b>2021<br/>Actual<br/>\$</b> |
|--------------------------------------|-------------------------------|---|-------------------------------|
| Funds Held at Beginning of the Year  | -                             | -   | -                             |
| Funds Received from Cluster Members  | 3,478                         | -   | -                             |
| Funds Received from MoE              |                               | -   | -                             |
| <b>Total funds received</b>          | <b>3,478</b>                  | <b>-</b>                                      | <b>-</b>                      |
| Funds Spent on Behalf of the Cluster | 226                           | -   | -                             |
| <b>Funds Held at Year End</b>        | <b>3,252</b>                  | <b>-</b>                                      | <b>-</b>                      |

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

Papatoetoe East Primary School is the lead school and hold funds on behalf of the cluster , a group of schools funded by the Ministry.

|                                      | <b>2022<br/>Actual<br/>\$</b> | <b>2022<br/>Budget<br/>\$</b> | <b>2021<br/>Actual<br/>\$</b> |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Funds Held at Beginning of the Year  | 14,068                        | 14,068                        | 5,503                         |
| Funds Received from Prior Years      | 17,899                        | -                             | -                             |
| Funds Received from MoE              | 18,298                        | 18,000                        | 18,009                        |
| <b>Total funds received</b>          | <b>50,265</b>                 | <b>32,068</b>                 | <b>23,512</b>                 |
| Funds Spent on Behalf of the Cluster | 12,491                        | 12,450                        | 9,444                         |
| <b>Funds Held at Year End</b>        | <b>37,774</b>                 | <b>19,618</b>                 | <b>14,068</b>                 |

## 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.

|   | 2022<br>Actual<br>\$ | 2021<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i><br>Remuneration        | 4,425                | 3,805                |
| <i>Leadership Team</i><br>Remuneration      | 334,818              | 384,038              |
| Full-time equivalent members                | 2.75                 | 3                    |
| Total key management personnel remuneration | 339,243              | 387,843              |

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) that meet prior to full board meetings and additionally as required. 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:

|  | 2022<br>Actual<br>\$000 | 2021<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 150-160                 | 150-160                 |
| Benefits and Other Emoluments                    | 0-5                     | 4-5                     |
| Termination Benefits                             | -                       | -                       |

### Other Employees

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

| Remuneration<br>\$000 | 2022<br>FTE Number | 2021<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 3.00               | 3.00               |
| 110-120               | 0.00               | 1.00               |
|                       | 3.00               | 4.00               |

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:

|                  | 2022<br>Actual | 2021<br>Actual |
|------------------|----------------|----------------|
| 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 2022 (Contingent liabilities and assets at 31 December 2021: 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'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.

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 and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. This School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

## 23. Commitments

### (a) Capital Commitments

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

(a) \$ 64,582 contract for Shade Sails to be completed in 2023, which will be fully funded by the Board; and

(b) \$153,834 contract for Tiger Turf . This project is fully funded by the Board.

(Capital commitments at 31 December 2021: \$ Nil)

**(b) Operating Commitments**

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

|  | 2022<br>Actual<br>\$ | 2021<br>Actual<br>\$ |
|--|----------------------|----------------------|
| No later than One Year                           | 1,079                | 1,079                |
| Later than One Year and No Later than Five Years | 3,239                | 4,318                |
| Later than Five Years                            | -                    | -                    |
|  | <u>4,318</u>         | <u>5,397</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**

|   | 2022<br>Actual<br>\$ | 2022<br>Budget<br>(Unaudited)<br>\$ | 2021<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 622,380              | 595,081                             | 636,644              |
| Receivables                                       | 256,305              | 275,600                             | 290,543              |
| Investments - Term Deposits                       | 462,910              | 460,000                             | 457,891              |
| Total Financial assets measured at amortised cost | <u>1,341,595</u>     | <u>1,330,681</u>                    | <u>1,385,078</u>     |

**Financial liabilities measured at amortised cost**

|  |                |                |                |
|--|----------------|----------------|----------------|
| Payables   | 269,446        | 245,500        | 242,038        |
| Finance Leases   | 22,179         | 30,000         | 42,454         |
| Total Financial Liabilities Measured at Amortised Cost | <u>291,625</u> | <u>275,500</u> | <u>284,492</u> |

**25. Events After Balance Date**

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

**26. Comparative**

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 2022

#### RSM Hayes Audit

PO Box 9588  
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The Auditor-General is the auditor of Papatoetoe East School (the School). The Auditor-General has appointed me, Elaine Yong, 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 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 Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 25 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 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, 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 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, analysis of variance, compliance with good employer requirements, 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, appearing to read 'Elaine Yong'.

**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

## Analysis of variance

Papatoetoe East Primary 1427

|  |  |  |
|--|--|--|
| <b>Focus: Attendance</b>   |  |  |
| <b>Strategic Aims:</b>   |  |  |
| <ul style="list-style-type: none"> <li>Ongoing monitoring of low attendees and working with respective agencies to support families.</li> <li>Work with CoL to improve CoL wide initiatives.</li> </ul>  |  |  |
| <b>Annual Aim: No identified</b>   |  |  |
| <p><b>Baseline data from 2021:</b> This was planned to be collected early Term 1 however due to Level 3 closure and Covid 19 being active at our neighbouring school, Papatoetoe High School, we have had significant student absence and limited teaching contact time. This will be completed as soon as possible and again as a measure late in 2021.</p> |  |  |
| <b>2022 Target:</b>  |  |  |
| <ul style="list-style-type: none"> <li>Prioritise student attendance so as to increase daily student attendance and punctuality across all year levels to more than 90%.</li> </ul>  |  |  |
| <b>Actions (what did we do?)</b>   | <b>Outcomes (what happened?)</b>   | <b>Reasons for the variance (why did it happen?)</b>   |
| Collect baseline data using SMS and Attendance Matters   | Annual Attendance data indicates averages of:<br>81.7% attendance<br>3.8% justified absence<br>14.4% unjustified absence<br><br>Attendance Matters data completed for each term. Term 3 and 4 more accurately reflect 'normal' trends and will provide comparisons for 2023. | Collection of data this year has been tricky due to COVID and irregular attendance. Term 1 and 2 were significantly impacted by COVID outbreaks causing isolation and out of the norm absence.<br><br>Data for some students is also compromised as 'f coding during covid related absences is counted as at home learning when in fact they were not. |
| Undertake internal review of attendance monitor processes  | Initial review started Term 4 with AP who will be taking on role in 2023   | Reduced school staffing and management this year has meant less resourcing to support ongoing monitoring.  |

|  |  |   |
|--|--|---|
| <p>Promote regular attendance through communication networks with whānau and community</p>   | <p>Inclusion of attendance rates and notes in newsletters encouraging return after COVID</p>   | <p>Attempts to raise concern of frequency of student lateness and early collection<br/>Newsletters issued in response to MoE campaign and 2022 Attendance and Engagement Strategy</p>   |
| <p>Build relationship with EWiS (Engagement Workers in Schools) services and establish process for sharing and tracking referrals</p>  | <p>New services have been on board for Term 3 and 4. Referrals of high cases referred after school intervention has been implemented</p> | <p>Scheduling of regular attendance based meetings to share info related to referred cases.<br/>New service providers appear to be more proactive and reliable than previously. Partnership between EWiS staff and school is more deliberate and valuable</p> |
| <p>Termly recognition of students with high attendance to help promote</p>   | <p>Did not happen</p>  | <p>Reduced staffing and disruption has made it tricky to monitor</p>  |
| <p><b>Planning / Considerations for 2023:</b></p> <ul style="list-style-type: none"> <li>● Participating in MoE pilot project to support community engagement and increased attendance rates</li> <li>● Key responsibility of AP who will be released to monitor closely and engage process</li> <li>● Continue PEP attendance review process to strengthen current practice and monitoring</li> <li>● Consider student and whānau incentives to encourage and promote higher rates of attendance</li> <li>● Reset as MoE target to continue to ensure that it remains a priority</li> </ul> |  |   |

# Analysis of variance

Papatoetoe East Primary 1427

## Focus: Curriculum

### Strategic Aims:

- Annual goals that include ambitious numeracy and literacy achievement levels.
- Planned and purposeful PLD focused on reviewing and ensuring robust reading, writing and mathematics programmes that are guided by current best practice and clarity of expectations at PEP.
- SLT to review current assessment and student tracking tools and practices to ensure they are fit for purpose and accurate. Consider the Learning progression framework to support this.

### Annual Aim:

- Review current literacy and numeracy approaches within PEP classrooms and consider against best practice and current MoE initiatives
- Plan a school wide PLD programme to raise teaching capabilities in literacy and numeracy over the next 2 years

### Baseline data from 2021:

- 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 2020 Results - Students achieving at or above |  |   |   |  |  |
|---|--|---|---|--|--|
|   | Year 2                                 | Year 3                                  | Year 4                                  | Year 5                                 | Year 6                                 |
| 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 - 42.03%<br>W - 68.12%<br>M - 69.57% | R - 68.048%<br>W - 51.55%<br>M - 59.79% | R - 81.18 %<br>W - 67.06%<br>M - 69.41% | R - 75.68%<br>W - 66.22%<br>M - 67.57% | R - 69.77%<br>W - 48.84%<br>M - 61.63% |

### 2022 Target:

- Support students in Year 2 to Year 6 to make accelerated progress and meet annual cohort targets, based on national norms, for the number of students within each cohort achieving at or above the end of year benchmark level in Reading, Writing and Mathematics.



| Actions (what did we do?)   | Outcomes (what happened?)   | Reasons for the variance (why did it happen?)   |             |             |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
|---|---|---|-------------|-------------|--|--|------------|------------|-------|----|-------|--------------|--|-----------|-------------|-----------|--------------|-----------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|--|
| <p>Senior Management Team to collate and analyse 2021 data, highlighting strengths, patterns of progress, trends and specific concerns for each Year level cohort in Reading, Writing and Mathematics</p> | <p>Data was collected at the end of Term 1, and then all following terms to use to support analysis and continued planning.</p> <table border="1" data-bbox="432 913 644 1471"> <thead> <tr> <th colspan="5">READING</th> </tr> <tr> <th>Year Level</th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>Y1 (Early 1)</td> <td></td> <td></td> <td>82/63 (89%)</td> <td>1/63 (1%)</td> </tr> <tr> <td>Y2 (Level 1)</td> <td></td> <td>44/61 (64%)</td> <td>22/61 (27%)</td> <td>15/61 (19%)</td> </tr> <tr> <td>Y3 (Early 2)</td> <td>21/66 (24%)</td> <td>19/66 (15%)</td> <td>17/66 (20%)</td> <td>35/66 (41%)</td> </tr> <tr> <td>Y4 (Level 2)</td> <td>14/73 (19%)</td> <td>11/73 (15%)</td> <td>40/73 (55%)</td> <td>8/73 (11%)</td> </tr> <tr> <td>Y5 (Early 3)</td> <td>19/94 (18%)</td> <td>38/94 (40%)</td> <td>25/94 (27%)</td> <td>16/94 (17%)</td> </tr> <tr> <td>Y6 (Level 3)</td> <td>15/79 (19%)</td> <td>21/79 (27%)</td> <td>29/79 (35%)</td> <td>15/79 (19%)</td> </tr> </tbody> </table> | READING   |             |             |  |  | Year Level | Well Below | Below | At | Above | Y1 (Early 1) |  |           | 82/63 (89%) | 1/63 (1%) | Y2 (Level 1) |           | 44/61 (64%) | 22/61 (27%) | 15/61 (19%) | Y3 (Early 2) | 21/66 (24%) | 19/66 (15%) | 17/66 (20%) | 35/66 (41%) | Y4 (Level 2) | 14/73 (19%) | 11/73 (15%) | 40/73 (55%) | 8/73 (11%)  | Y5 (Early 3) | 19/94 (18%) | 38/94 (40%) | 25/94 (27%) | 16/94 (17%) | Y6 (Level 3) | 15/79 (19%) | 21/79 (27%) | 29/79 (35%) | 15/79 (19%) | <p>The impact of COVID and loss of consistent school attendance continued to make data collection from all students tricky. Teachers made OTJs at the end of each term as a best fit for tracking. Senior Leaders shared data and used this to facilitate team meetings, identifying student ranges and discussing specific programme modifications to support student needs.</p>      |
| READING   |   |   |             |             |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Year Level  | Well Below  | Below   | At          | Above       |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y1 (Early 1)  |   |   | 82/63 (89%) | 1/63 (1%)   |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y2 (Level 1)  |   | 44/61 (64%)   | 22/61 (27%) | 15/61 (19%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y3 (Early 2)  | 21/66 (24%)   | 19/66 (15%)   | 17/66 (20%) | 35/66 (41%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y4 (Level 2)  | 14/73 (19%)   | 11/73 (15%)   | 40/73 (55%) | 8/73 (11%)  |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y5 (Early 3)  | 19/94 (18%)   | 38/94 (40%)   | 25/94 (27%) | 16/94 (17%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y6 (Level 3)  | 15/79 (19%)   | 21/79 (27%)   | 29/79 (35%) | 15/79 (19%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| <p>SMT and Team Leaders to share 2021 data and identify priorities for 2022 strengthened teaching and learning</p>  | <table border="1" data-bbox="738 913 951 1471"> <thead> <tr> <th colspan="5">WRITING</th> </tr> <tr> <th>Year Level</th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>Y1 (Early 1)</td> <td></td> <td>1/63 (1%)</td> <td>79/63 (85%)</td> <td>3/63 (4%)</td> </tr> <tr> <td>Y2 (Level 1)</td> <td></td> <td>38/61 (62%)</td> <td>38/61 (62%)</td> <td>4/61 (6%)</td> </tr> <tr> <td>Y3 (Early 2)</td> <td>20/66 (23%)</td> <td>28/66 (33%)</td> <td>28/66 (34%)</td> <td>8/66 (10%)</td> </tr> <tr> <td>Y4 (Level 2)</td> <td>19/74 (26%)</td> <td>36/74 (49%)</td> <td>13/74 (17%)</td> <td>6/74 (8%)</td> </tr> <tr> <td>Y5 (Early 3)</td> <td>40/94 (43%)</td> <td>25/94 (27%)</td> <td>23/94 (24%)</td> <td>6/94 (6%)</td> </tr> <tr> <td>Y6 (Level 3)</td> <td>24/79 (30%)</td> <td>21/79 (27%)</td> <td>27/79 (34%)</td> <td>7/79 (9%)</td> </tr> </tbody> </table>  | WRITING   |             |             |  |  | Year Level | Well Below | Below | At | Above | Y1 (Early 1) |  | 1/63 (1%) | 79/63 (85%) | 3/63 (4%) | Y2 (Level 1) |           | 38/61 (62%) | 38/61 (62%) | 4/61 (6%)   | Y3 (Early 2) | 20/66 (23%) | 28/66 (33%) | 28/66 (34%) | 8/66 (10%)  | Y4 (Level 2) | 19/74 (26%) | 36/74 (49%) | 13/74 (17%) | 6/74 (8%)   | Y5 (Early 3) | 40/94 (43%) | 25/94 (27%) | 23/94 (24%) | 6/94 (6%)   | Y6 (Level 3) | 24/79 (30%) | 21/79 (27%) | 27/79 (34%) | 7/79 (9%)   | <p>Data collection at end of term 1 highlighted concerning results across the school and the need to deliver targeted programmes. Teachers identified a need to revisit stages of learning and what progression of skill developed looks like. Team meetings included discussions about individual students and focussed on programme content and planning to meet learning needs.</p> |
| WRITING   |   |   |             |             |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Year Level  | Well Below  | Below   | At          | Above       |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y1 (Early 1)  |   | 1/63 (1%)   | 79/63 (85%) | 3/63 (4%)   |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y2 (Level 1)  |   | 38/61 (62%)   | 38/61 (62%) | 4/61 (6%)   |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y3 (Early 2)  | 20/66 (23%)   | 28/66 (33%)   | 28/66 (34%) | 8/66 (10%)  |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
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| <p>Continuation of 2021 REBOOT - priority given to PLD that supports staff to go back to basics and strengthen classroom programmes</p>   | <table border="1" data-bbox="1054 913 1267 1471"> <thead> <tr> <th colspan="5">MATHEMATICS</th> </tr> <tr> <th>Year Level</th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>Y1 (Early 1)</td> <td></td> <td>3/63 (4%)</td> <td>77/63 (92%)</td> <td>3/63 (4%)</td> </tr> <tr> <td>Y2 (Level 1)</td> <td>1/61 (1%)</td> <td>29/61 (35%)</td> <td>37/61 (46%)</td> <td>15/61 (18%)</td> </tr> <tr> <td>Y3 (Early 2)</td> <td>15/65 (18%)</td> <td>29/65 (34%)</td> <td>22/65 (28%)</td> <td>19/65 (22%)</td> </tr> <tr> <td>Y4 (Level 2)</td> <td>18/73 (25%)</td> <td>26/73 (36%)</td> <td>15/73 (20%)</td> <td>14/73 (19%)</td> </tr> <tr> <td>Y5 (Early 3)</td> <td>35/94 (37%)</td> <td>25/94 (27%)</td> <td>15/94 (16%)</td> <td>19/94 (20%)</td> </tr> <tr> <td>Y6 (Level 3)</td> <td>20/79 (25%)</td> <td>22/79 (28%)</td> <td>25/79 (33%)</td> <td>11/79 (14%)</td> </tr> </tbody> </table>  | MATHEMATICS   |             |             |  |  | Year Level | Well Below | Below | At | Above | Y1 (Early 1) |  | 3/63 (4%) | 77/63 (92%) | 3/63 (4%) | Y2 (Level 1) | 1/61 (1%) | 29/61 (35%) | 37/61 (46%) | 15/61 (18%) | Y3 (Early 2) | 15/65 (18%) | 29/65 (34%) | 22/65 (28%) | 19/65 (22%) | Y4 (Level 2) | 18/73 (25%) | 26/73 (36%) | 15/73 (20%) | 14/73 (19%) | Y5 (Early 3) | 35/94 (37%) | 25/94 (27%) | 15/94 (16%) | 19/94 (20%) | Y6 (Level 3) | 20/79 (25%) | 22/79 (28%) | 25/79 (33%) | 11/79 (14%) | <p>School expectations revisited and shared with teaching staff to incorporate all elements of 'best practice'. Further work to happen in this area in 2023.</p>   |
| MATHEMATICS   |   |   |             |             |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Year Level  | Well Below  | Below   | At          | Above       |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y1 (Early 1)  |   | 3/63 (4%)   | 77/63 (92%) | 3/63 (4%)   |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y2 (Level 1)  | 1/61 (1%)   | 29/61 (35%)   | 37/61 (46%) | 15/61 (18%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y3 (Early 2)  | 15/65 (18%)   | 29/65 (34%)   | 22/65 (28%) | 19/65 (22%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y4 (Level 2)  | 18/73 (25%)   | 26/73 (36%)   | 15/73 (20%) | 14/73 (19%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y5 (Early 3)  | 35/94 (37%)   | 25/94 (27%)   | 15/94 (16%) | 19/94 (20%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| Y6 (Level 3)  | 20/79 (25%)   | 22/79 (28%)   | 25/79 (33%) | 11/79 (14%) |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |
| <p>Teaching teams to work collaboratively to identify priorities specific to their teaching level and consider implications for 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>Data collection was consistent with the school assessment timetable and provided support for deliberate resourcing and planning.</p> |             |             |  |  |            |            |       |    |       |              |  |           |             |           |              |           |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |              |             |             |             |             |  |

**Planning / Considerations for 2023:**

- Working with Tools4Teachers on extensive PLD project to strengthen Oral language, writing and mathematics across the school.
- Staff growth cycles to be linked to PLD priorities
- Schoolwide development as Te Mataioho is released
- Review of 'shared and best practices' at PEP

## Papatoetoe East Primary School

P.O Box 63-013, Manukau 2241  
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### Kiwisport Report 2023

Another year has passed and we have again, as a New Zealand state school, enjoyed the support of Kiwisport funding of \$7,486.96. 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: \$ 2,041.87
- Transport for sports teams and outdoor education activities: \$2,074.47
- Membership in the Papatoetoe Sports Cluster: \$400.00
- EOTC activities (Orienteering / Wero ): \$463.00
- 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.

**Nicola Eley**  
**Principal**



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## Good Employer Disclosure 2022

### 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:

| <b>Reporting on the principles of being a Good Employer</b>  |   |
|--|---|
| How have you met your obligations to provide good and safe working conditions?   | <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> </ul>  |
| What is in your equal employment opportunities programme?<br>How have you been fulfilling this programme?  | <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> </ul>   |
| How do you practise impartial selection of suitably qualified persons for appointment?   | <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> </ul> |
| How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</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> <li>• Use of NZ Government: Te Mahere Whai Mahi Māori Māori Employment Action Plan</li> </ul>  |

|   |  |
|---|--|
| How have you enhanced the abilities of individual employees?                      | <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> </ul> |
| How are you recognising the employment requirements of women?                     | <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> </ul>  |
| How are you recognising the employment requirements of persons with disabilities? | <ul style="list-style-type: none"> <li>• Building and property has been designed to ensure access to facilities and full participation</li> </ul>  |

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

| <b>Reporting on Equal Employment Opportunities (EEO) Programme / Policy</b>  | <b>YES</b> | <b>NO</b> |
|--|------------|-----------|
| Do you operate an EEO programme/policy?  | yes        |           |
| Has this policy or programme been made available to staff?   | yes        |           |
| Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?                               | yes        |           |
| Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?                                  | Yes        |           |
| Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? | yes        |           |
| Does your EEO programme/policy set priorities and objectives?  | yes        |           |