

PORT AHURIRI SCHOOL
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2648
Principal: Glenn France
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PORT AHURIRI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Port Ahuriri School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jessica Marie Bennett

Full Name of Presiding Member

Jessica

Signature of Presiding Member

28 May 2024

Date:

Aileen France

Full Name of Principal

A France

Signature of Principal

28 May 2024

Date:

Port Ahuriri School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 2,463,003 | 2,043,550 | 2,143,072 |
| Locally Raised Funds | 3 | 60,990 | 11,900 | 113,032 |
| Interest | | 20,994 | 400 | 3,868 |
| Other Revenue | | 16,719 | - | 12,337 |
| Total Revenue | | 2,561,706 | 2,055,850 | 2,272,309 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 24,424 | 10,250 | 24,248 |
| Learning Resources | 4 | 1,845,689 | 1,733,794 | 1,757,392 |
| Administration | 5 | 114,522 | 96,495 | 108,339 |
| Interest | | 2,571 | - | 2,851 |
| Property | 6 | 529,936 | 249,045 | 262,143 |
| Other Expenses | 7 | - | - | 1,720 |
| Loss on Disposal of Property, Plant and Equipment | | 1,587 | - | 4,455 |
| Total Expense | | 2,518,729 | 2,089,584 | 2,161,148 |
| Net Surplus / (Deficit) for the year | | 42,977 | (33,734) | 111,161 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 42,977 | (33,734) | 111,161 |

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

Port Ahuriri School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 1,394,073 | 1,394,072 | 1,283,664 |
| Total comprehensive revenue and expense for the year | | 42,977 | (33,734) | 111,161 |
| Contribution - Furniture and Equipment Grant | | 11,147 | - | 8,406 |
| Contributions from / (Distributions to) the Ministry of Education | | - | - | (9,158) |
| Equity at 31 December | | 1,448,197 | 1,360,338 | 1,394,073 |

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.

Port Ahuriri School

Statement of Financial Position

As at 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|-------------------------|-------------------------------------|-------------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 711,269 | 751,683 | 700,914 |
| Accounts Receivable | 9 | 280,873 | 150,000 | 208,950 |
| GST Receivable | | 9,158 | 15,000 | - |
| Prepayments | | 14,722 | 11,500 | 10,128 |
| Funds Receivable for Capital Works Projects | 15 | 22,488 | - | 5,400 |
| | | <u>1,038,510</u> | <u>928,183</u> | <u>925,392</u> |
| Current Liabilities | | | | |
| GST Payable | | - | - | 1,323 |
| Accounts Payable | 11 | 141,938 | 160,925 | 158,653 |
| Revenue Received in Advance | 12 | 13,230 | 1,000 | 930 |
| Provision for Cyclical Maintenance | 13 | 10,300 | - | - |
| Finance Lease Liability | 14 | 18,845 | 35,000 | 18,629 |
| Funds held on behalf of Cluster | 16 | - | - | 9,449 |
| | | <u>184,313</u> | <u>196,925</u> | <u>188,984</u> |
| Working Capital Surplus/(Deficit) | | 854,197 | 731,258 | 736,408 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 621,507 | 675,000 | 682,804 |
| | | <u>621,507</u> | <u>675,000</u> | <u>682,804</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 17,226 | 13,920 | 12,560 |
| Finance Lease Liability | 14 | 10,281 | 32,000 | 12,579 |
| | | <u>27,507</u> | <u>45,920</u> | <u>25,139</u> |
| Net Assets | | <u>1,448,197</u> | <u>1,360,338</u> | <u>1,394,073</u> |
| Equity | | <u>1,448,197</u> | <u>1,360,338</u> | <u>1,394,073</u> |

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

Port Ahuriri School

Statement of Cash Flows

For the year ended 31 December 2023

| | Note | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 614,532 | 580,340 | 545,322 |
| Locally Raised Funds | | (55,444) | 1,807 | 115,864 |
| International Students | | 20,604 | 9,000 | 6,957 |
| Goods and Services Tax (net) | | (10,481) | (16,323) | 21,377 |
| Payments to Employees | | (261,614) | (283,798) | (222,955) |
| Payments to Suppliers | | (233,358) | (156,838) | (241,719) |
| Interest Paid | | (2,571) | - | (2,851) |
| Interest Received | | 20,994 | 400 | 3,868 |
| Net cash from/(to) Operating Activities | | 92,662 | 134,588 | 225,863 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (45,259) | (122,815) | (116,927) |
| Net cash from/(to) Investing Activities | | (45,259) | (122,815) | (116,927) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 11,147 | - | 8,406 |
| Contributions from / (Distributions to) Ministry of Education | | - | - | (9,158) |
| Finance Lease Payments | | (21,658) | 43,045 | (17,455) |
| Funds Administered on Behalf of Other Parties | | (26,537) | (4,049) | (59,698) |
| Net cash from/(to) Financing Activities | | (37,048) | 38,996 | (77,905) |
| Net increase/(decrease) in cash and cash equivalents | | 10,355 | 50,769 | 31,031 |
| Cash and cash equivalents at the beginning of the year | 8 | 700,914 | 700,914 | 669,883 |
| Cash and cash equivalents at the end of the year | 8 | 711,269 | 751,683 | 700,914 |

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

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

Port Ahuriri School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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 | 5-50 years |
| Furniture and Equipment | 10-15 years |
| Information and Communication Technology | 3-5 years |
| Leased Assets held under a Finance Lease | 3 years |
| Library Resources | 12.5% Diminishing value |

h) 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.

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

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

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

l) Revenue Received in Advance

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

m) 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.

n) 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 RTL 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.

o) Provision for Cyclical Maintenance

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

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

The schools carries out painting maintenance of the whole school over 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.

p) 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Government Grants - Ministry of Education | 574,898 | 518,627 | 538,573 |
| Teachers' Salaries Grants | 1,510,123 | 1,396,328 | 1,464,010 |
| Use of Land and Buildings Grants | 371,210 | 128,595 | 140,489 |
| Other Government Grants | 6,772 | - | - |
| | <u>2,463,003</u> | <u>2,043,550</u> | <u>2,143,072</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$39,455.

3. Locally Raised Funds

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

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Revenue | | | |
| Donations & Bequests | 2,628 | - | 37,740 |
| Curriculum Related Activities - Purchase of Goods and Services | 7,357 | - | 16,562 |
| Fees for Extra Curricular Activities | 10,666 | - | 9,217 |
| Fundraising and Community Grants | 4 | - | 1,127 |
| Other Revenue | 32,031 | 2,900 | 41,429 |
| International Student Fees | 8,304 | 9,000 | 6,957 |
| | <u>60,990</u> | <u>11,900</u> | <u>113,032</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 23,329 | 10,000 | 23,653 |
| Other Locally Raised Funds Expenditure | 713 | - | - |
| International Student - Other Expenses | 382 | 250 | 595 |
| | <u>24,424</u> | <u>10,250</u> | <u>24,248</u> |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | <u>36,566</u> | <u>1,650</u> | <u>88,784</u> |

During the year the School hosted 3 International students (2022:1)

4. Learning Resources

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|--|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Curricular | 30,823 | 17,850 | 35,067 |
| Equipment Repairs | 709 | - | 2,831 |
| Information and Communication Technology | 11,696 | 7,500 | 12,791 |
| Library Resources | 701 | 750 | 643 |
| Employee Benefits - Salaries | 1,660,889 | 1,578,328 | 1,578,702 |
| Staff Development | 16,326 | 6,000 | 4,262 |
| Depreciation | 124,545 | 123,366 | 123,096 |
| | <u>1,845,689</u> | <u>1,733,794</u> | <u>1,757,392</u> |

5. Administration

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 5,014 | 4,925 | 4,881 |
| Board Fees | 2,800 | 3,200 | 2,945 |
| Board Expenses | 4,969 | 1,400 | 3,221 |
| Communication | 1,572 | 1,500 | 1,386 |
| Consumables | 23,084 | 17,420 | 21,762 |
| Other | 4,473 | 3,050 | 6,485 |
| Employee Benefits - Salaries | 57,296 | 49,000 | 53,362 |
| Insurance | 7,414 | 7,500 | 6,141 |
| Service Providers, Contractors and Consultancy | 7,900 | 8,500 | 8,156 |
| | 114,522 | 96,495 | 108,339 |

6. Property

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 6,478 | 8,700 | 9,397 |
| Consultancy and Contract Services | 29,988 | 30,000 | 29,124 |
| Cyclical Maintenance Provision | 14,966 | 2,000 | (9,578) |
| Grounds | 23,087 | 12,550 | 22,803 |
| Heat, Light and Water | 17,728 | 10,800 | 14,442 |
| Rates | 953 | 1,000 | 894 |
| Repairs and Maintenance | 8,097 | 2,500 | 2,497 |
| Use of Land and Buildings | 371,210 | 128,595 | 140,489 |
| Security | 2,217 | 900 | 1,022 |
| Employee Benefits - Salaries | 55,212 | 52,000 | 51,053 |
| | 529,936 | 249,045 | 262,143 |

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

7. Other Expenses

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|-----------------------------------|----------------|-------------------------------|----------------|
| Amortisation of Intangible Assets | - | - | 1,720 |
| | - | - | 1,720 |

8. Cash and Cash Equivalents

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|------------------------|--|------------------------|
| | \$ | \$ | \$ |
| Bank Accounts | 711,269 | 751,683 | 700,914 |
| Cash and Cash Equivalents for Statement of Cash Flows | <u>711,269</u> | <u>751,683</u> | <u>700,914</u> |

9. Accounts Receivable

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|--|------------------------|--|------------------------|
| | \$ | \$ | \$ |
| Receivables | 138,687 | 15,000 | 13,838 |
| Receivables from the Ministry of Education | 5,832 | - | - |
| Banking Staffing Underuse | 23,019 | - | 61,713 |
| Teacher Salaries Grant Receivable | 113,335 | 135,000 | 133,399 |
| | <u>280,873</u> | <u>150,000</u> | <u>208,950</u> |
| Receivables from Exchange Transactions | 138,687 | 15,000 | 13,838 |
| Receivables from Non-Exchange Transactions | 142,186 | 135,000 | 195,112 |
| | <u>280,873</u> | <u>150,000</u> | <u>208,950</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|---------------|----------------|------------|------------------|----------------|
| 2023 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 136,721 | - | - | - | (5,694) | 131,027 |
| Furniture and Equipment | 488,930 | 38,626 | (1,587) | - | (91,040) | 434,929 |
| Information and Communication Technology | 6,870 | 4,196 | - | - | (3,521) | 7,545 |
| Leased Assets | 28,982 | 19,576 | - | - | (21,602) | 26,956 |
| Library Resources | 21,301 | 2,437 | - | - | (2,688) | 21,050 |
| Balance at 31 December 2023 | 682,804 | 64,835 | (1,587) | - | (124,545) | 621,507 |

The net carrying value of furniture and equipment held under a finance lease is **\$26,956 (2022: \$28,982)**

Restrictions

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

| | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 |
|---------------------------------|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 230,430 | (99,403) | 131,027 | 230,430 | (93,709) | 136,721 |
| Furniture and Equipment | 868,438 | (433,509) | 434,929 | 837,575 | (348,645) | 488,930 |
| Information and Communication T | 21,723 | (14,178) | 7,545 | 17,527 | (10,657) | 6,870 |
| Leased Assets | 79,534 | (52,578) | 26,956 | 86,753 | (57,771) | 28,982 |
| Library Resources | 133,110 | (112,060) | 21,050 | 130,673 | (109,372) | 21,301 |
| Balance at 31 December | 1,333,235 | (711,728) | 621,507 | 1,302,958 | (620,154) | 682,804 |

11. Accounts Payable

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Creditors | 19,220 | 19,000 | 17,875 |
| Accruals | 4,925 | 4,925 | 4,581 |
| Banking Staffing Overuse | - | - | - |
| Employee Entitlements - Salaries | 114,219 | 135,000 | 134,309 |
| Employee Entitlements - Leave Accrual | 3,574 | 2,000 | 1,888 |
| | <u>141,938</u> | <u>160,925</u> | <u>158,653</u> |
| Payables for Exchange Transactions | 141,938 | 160,925 | 158,653 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>141,938</u> | <u>160,925</u> | <u>158,653</u> |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| International Student Fees in Advance | 12,300 | - | - |
| Other revenue in Advance | 930 | 1,000 | 930 |
| | <u>13,230</u> | <u>1,000</u> | <u>930</u> |

13. Provision for Cyclical Maintenance

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Provision at the Start of the Year | 12,560 | 12,560 | 35,866 |
| Increase to the Provision During the Year | 14,966 | 2,000 | (9,578) |
| Use of the Provision During the Year | - | (640) | (13,728) |
| Provision at the End of the Year | <u>27,526</u> | <u>13,920</u> | <u>12,560</u> |
| Cyclical Maintenance - Current | 10,300 | - | - |
| Cyclical Maintenance - Non Current | 17,226 | 13,920 | 12,560 |
| | <u>27,526</u> | <u>13,920</u> | <u>12,560</u> |

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 19,008 | 35,000 | 18,629 |
| Later than One Year and no Later than Five Years | 11,396 | 32,000 | 13,706 |
| Future Finance Charges | (1,278) | - | (1,127) |
| | <u>29,126</u> | <u>67,000</u> | <u>31,208</u> |
| Represented by | | | |
| Finance lease liability - Current | 18,845 | 35,000 | 18,629 |
| Finance lease liability - Non Current | 10,281 | 32,000 | 12,579 |
| | <u>29,126</u> | <u>67,000</u> | <u>31,208</u> |

15. 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 8.

| 2023 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|--|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| 236859 - AMS A Site: Outdoor Learning Space | (2,500) | - | (910) | - | (3,410) |
| 236857 - Site: Stormwater Surface Flooding | (600) | - | - | - | (600) |
| 236860 - Site: Waharoa Installation & Entrance | (2,300) | 14,764 | (30,942) | - | (18,478) |
| Totals | <u>(5,400)</u> | <u>14,764</u> | <u>(31,852)</u> | <u>-</u> | <u>(22,488)</u> |

Represented by:

| | |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | (22,488) |

| 2022 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|--|---------------------------|----------------------------|------------------|------------------------------|---------------------------|
| 236859 - AMS A Site: Outdoor Learning Space | - | - | (2,500) | - | (2,500) |
| 219038 - SIP Site: Sheds Replacement | 63,747 | 40,616 | (113,521) | 9,158 | - |
| 236857 - Site: Stormwater Surface Flooding | - | - | (600) | - | (600) |
| 236860 - Site: Waharoa Installation & Entrance | - | - | (2,300) | - | (2,300) |
| Totals | <u>63,747</u> | <u>40,616</u> | <u>(118,921)</u> | <u>9,158</u> | <u>(5,400)</u> |

Represented by:

| | |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | (5,400) |

16. Funds Held on Behalf of Cluster / Transport Network

Port Ahuriri School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--------------------------------------|----------------------|-------------------------------------|----------------------|
| Funds Held at Beginning of the Year | 9,449 | | 32,376 |
| Funds Received from MoE | - | | 39,253 |
| Total funds received | 9,449 | - | 71,629 |
| Funds Spent on Behalf of the Cluster | - | - | 1,795 |
| Funds remaining | 9,449 | - | 69,834 |
| Distribution of Funds | | | |
| Eskdale School | - | | 2,696 |
| Kereru School | - | | 1,137 |
| Napier Boys High School | - | | 7,314 |
| Napier Girls High School | - | | 6,435 |
| Nelson Park School | - | | 3,064 |
| Port Ahuriri School | 9,449 | | 30,581 |
| Pukehomoamoamo School | - | | 1,439 |
| Scared Heart College | - | | 2,713 |
| Sherenden & Districts School | - | | 1,302 |
| St Patricks School Napier | - | | 2,588 |
| Te Pohue School | - | | 1,116 |
| Funds Held at Year End | - | - | 9,449 |

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

| | 2023 Actual \$ | 2022 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 2,800 | 2,945 |
| <i>Leadership Team</i> | | |
| Remuneration | 300,282 | 271,147 |
| Full-time equivalent members | 2 | 2 |
| Total key management personnel remuneration | 303,082 | 274,092 |

There are seven members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

| | 2023 Actual \$000 | 2022 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 170 - 180 | 160 - 170 |
| Benefits and Other Emoluments | 4 - 5 | 3 - 4 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2023 FTE Number | 2022 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 5 | 3 |
| 110 - 120 | 2 | 0 |
| | 7.00 | 3.00 |

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

19. Compensation and Other Benefits Upon Leaving

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

| | 2023 Actual \$0 | 2022 Actual \$0 |
|------------------|-----------------------|-----------------------|
| Total | - | - |
| Number of People | - | - |

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$nil (2022:\$nil)

(b) Operating Commitments

As at 31 December 2023 the Board did not have any Operating Commitments.

The total lease payments incurred during the period were \$nil (2022: \$nil).

22. Financial Instruments

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

Financial Assets Measured at Amortised Cost

| | 2023 Actual | 2023 Budget (Unaudited) | 2022 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Cash and Cash Equivalents | 711,269 | 751,683 | 700,914 |
| Receivables | 280,873 | 150,000 | 208,950 |
| Total Financial Assets Measured at Amortised Cost | <u>992,142</u> | <u>901,683</u> | <u>909,864</u> |

Financial Liabilities Measured at Amortised Cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 141,938 | 160,925 | 158,653 |
| Finance Leases | 29,126 | 67,000 | 31,208 |
| Total Financial Liabilities Measured at Amortised Cost | <u>171,064</u> | <u>227,925</u> | <u>189,861</u> |

23. Events After Balance Date

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

24. Comparatives

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

Port Ahuriri School

Kiwisport Report

For the year ended 31 December 2023

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$4,043 (excluding GST). The funding was spent on sports fees and equipment.

The number of students participating in organised sport continues to be at excellent levels.

Port Ahuriri School

Statement of Compliance with Employment Policy

For the year ended 31 December 2023

For the year ended 31st December 2023 the Port Ahuriri School Board:

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

**2023 Analysis of Variance
Whole School Cohort**

| Reading | Below | | At | | Above | | Total | | Total % at/above | | | | NZE at/above | | NZM at/above | |
|---------|--------|---|----|----|-------|----|-------|----|------------------|-------|-------|-------|--------------|-------|--------------|-----|
| | B | G | B | G | B | G | B | G | B | | G | | | | | |
| | Year 1 | 0 | 0 | 15 | 16 | 1 | 4 | 16 | 20 | 16/16 | 100% | 20/20 | 100% | 24/24 | 100% | 4/4 |
| Year 2 | 4 | 0 | 19 | 14 | 1 | 2 | 24 | 16 | 20/24 | 83% | 16/16 | 100% | 21/23 | 91% | 12/14 | 86% |
| Year 3 | 5 | 7 | 14 | 6 | 7 | 10 | 26 | 23 | 21/26 | 81% | 16/23 | 70% | 21/29 | 72% | 9/11 | 82% |
| Year 4 | 4 | 1 | 12 | 9 | 5 | 4 | 21 | 14 | 17/21 | 81% | 13/14 | 93% | 20/21 | 95% | 9/12 | 75% |
| Year 5 | 2 | 7 | 21 | 20 | 4 | 6 | 27 | 33 | 25/27 | 93% | 26/33 | 79% | 36/41 | 88% | 12/14 | 86% |
| Year 6 | 3 | 1 | 13 | 10 | 3 | 3 | 19 | 14 | 16/19 | 84% | 13/14 | 93% | 19/22 | 86% | 5/6 | 83% |

| Writing | Below | | At | | Above | | Total | | Total % at/above | | | | NZE at/above | | NZM at/above | |
|---------|--------|---|----|----|-------|---|-------|----|------------------|-------|-------|-------|--------------|-------|--------------|------|
| | B | G | B | G | B | G | B | G | B | | G | | | | | |
| | Year 1 | - | - | 23 | 22 | - | 1 | 23 | 23 | 23/23 | 100% | 23/23 | 100% | 27/27 | 100% | 9/9 |
| Year 2 | 3 | - | 21 | 16 | - | - | 24 | 16 | 21/24 | 86% | 16/16 | 100% | 21/23 | 91% | 14/14 | 100% |
| Year 3 | 7 | 4 | 15 | 16 | 4 | 3 | 26 | 23 | 19/26 | 73% | 19/23 | 83% | 21/28 | 75% | 9/11 | 82% |
| Year 4 | 4 | 2 | 17 | 10 | - | 2 | 21 | 14 | 17/21 | 81% | 12/14 | 86% | 19/21 | 90% | 9/12 | 75% |
| Year 5 | 7 | 7 | 17 | 21 | 3 | 5 | 27 | 33 | 20/27 | 74% | 26/33 | 79% | 34/41 | 83% | 9/14 | 64% |
| Year 6 | 13 | 2 | 6 | 8 | - | 4 | 19 | 14 | 6/19 | 32% | 12/14 | 86% | 11/22 | 50% | 3/6 | 50% |

| Maths | Below | | At | | Above | | Total | | Total % at/above | | | | NZE at/above | | NZM at/above | |
|--------|--------|---|----|----|-------|---|-------|----|------------------|-------|-------|-------|--------------|-------|--------------|------|
| | B | G | B | G | B | G | B | G | B | | G | | | | | |
| | Year 1 | - | - | 22 | 21 | 1 | 2 | 23 | 23 | 23/23 | 100% | 23/23 | 100% | 28/28 | 100% | 9/9 |
| Year 2 | - | - | 22 | 15 | 2 | 1 | 24 | 16 | 24/24 | 100% | 16/16 | 100% | 23/23 | 100% | 14/14 | 100% |
| Year 3 | 1 | 3 | 18 | 16 | 7 | 3 | 26 | 22 | 24/26 | 92% | 19/22 | 86% | 25/28 | 89% | 10/10 | 100% |
| Year 4 | 3 | 3 | 14 | 9 | 4 | 2 | 21 | 14 | 18/21 | 86% | 11/14 | 79% | 17/21 | 81% | 10/12 | 83% |
| Year 5 | - | 3 | 20 | 27 | 7 | 3 | 27 | 33 | 27/27 | 100% | 30/33 | 91% | 41/41 | 100% | 12/14 | 86% |
| Year 6 | 5 | 2 | 13 | 9 | 1 | 3 | 19 | 14 | 14/19 | 78% | 12/14 | 86% | 17/22 | 77% | 4/6 | 67% |

Overall Student Achievement.

Our success measure is a target of 85% at and above the individual child's expected level at year end. This has remained a constant measurement point for us for 11 years. However, while we can look solely at pure statistics on a page, these numbers are children and so we consider the programming that has surrounded them this year that has impacted on their achievement levels, looking at trends and patterns to see if there are areas of concern, or where something different might need to be considered.

There is a tail of underachievement. The student numbers schoolwide, **achieving below** what we would consider to be their expected curriculum level indicate a decrease in underachievement in the categories of writing and maths 2022-2023 with a small increase in writing, of three children.

The percentage change from 2022 to 2023 are as follows.

| | Reading 10% decrease | Writing 7% increase | Maths 47% decrease |
|------|-------------------------|------------------------|-----------------------|
| 2022 | 38 | 46 | 38 |
| 2023 | 34 | 49 | 20 |

Reading

Reading has seen the most significant change, across the board to student achievement in the year 1-2 area as compared to 2022 data, with 78% at/above in 2022 compared to 94% in 2023. It is in this area that pedagogical change has taken place over the preceding two years. Our year 2 data is strong. The four boys who are operating below their expected curriculum level have worked with the Resource Teacher Literacy across 2023 and will continue in 2024. There are two pockets of concern, particularly in girls' data, at years three and five. The year 3 group contains a significant number of neuro-diverse learners, both boys and girls, who continue to need significant support both internal and external in their learning programmes. The 'structured literacy' approach to reading, where a more formal, phonics-based structure is used in instruction, is now in full implementation and we must remain cognizant as to what bearing this has had on student achievement. Year 5 children will continue with a structured literacy approach in the Aoraki hub and staff will be receiving specific training in the Liz Kane method from the beginning of 2024.

Writing

The general data pattern established over a number of years of girls achieving at a higher rate than boys continues, with 74% boys overall achieving at/above and 87% girls. We have focused very heavily on reading and relied on the writing component of 'structured literacy' to be the writing programme for the children in the junior/middle school. The pockets of concern for 2023 are boys' year 3 (refer to previous comments above) and year 5 as well as girls' year 5. Given the softening of achievement levels as we move across the school and the continuing difference between boys' and girls' achievement, the jury remains out on whether we have the right approach to teaching writing, particularly in the senior school. Reflection by staff suggests that greater scaffolding and more in-depth focus on specific genre may be needed as part of the senior school writing programme. Critical components, such as writing for meaning and purpose and different non-fiction genres, all of which are critical to the success of boys writing may need to become a significant focus in teaching and learning, giving emphasis to the why of writing and the development of a sense of purpose. Moderation across hubs is to be a focus in 2024, so that assessment decisions align.

Mathematics

Over the previous four years we have concentrated significantly on the Developing Mathematical Inquiry Communities (DMIC) programme, which research has suggested should be of significant benefit to Pasifika and Maori students. Our school developed Maths Boat programme, has focussed for a number of years on numeracy, being a self-paced and visible model of learning for children and parents. 2023 data indicates a significant increase across the board in achievement and an 17% increase in Maori student achievement. Boys continue to achieve at a higher rate than girls though it is statistically small.

Maori Student Achievement

61 children (24%) of our assessed student population are acknowledged by their parents as identifying as Maori. This is an increase on previous years.

Maori student achievement has shown a pleasing overall uptick in attainment as compared to 2022. Mathematics is an area of outstanding achievement for Māori students with a significant increase in achievement levels as compared to 2022. Comparatively achievement rates are on a par as compared to NZE and in writing and mathematics exceed NZE rates of achievement.

Schoolwide analysis would suggest that there is no one group where underachievement is an area of significant concern, overall, it is a trend of children achieving well with small numbers of children who will form parts of target groups in 2024.

| % At/Above | Reading | | Writing | | Math's | |
|------------|---------|-----|---------|-----|--------|-----|
| | M | NZE | M | NZE | M | NZE |
| 2021 | 89 | 92 | 85 | 81 | 88 | 86 |
| 2022 | 85 | 82 | 71 | 82 | 78 | 84 |
| 2023 | 85 | 87 | 82 | 79 | 91 | 89 |

Our work in 2023 looking at developing an assessment system that recognises cultural responsiveness will need to be geared towards not only recognising and addressing issues of equity, but we will need to be very mindful of the issue of consistency, not just within hubs but more especially between.

Looking to 2024

Literacy and Communication, and Mathematics and Statistics continue under the curriculum refresh umbrella this year. It will be interesting to see what changes are to be made to the pedagogical approaches (Common Practice Model) around delivery and assessment and whether or not we would expect to see a corresponding increase in overall student achievement data through these changes.

The overall picture of student achievement school wide is generally pleasing. There are specific pockets in reading and writing that require ongoing monitoring. In particular year 3 and 5 girls reading and years 3 and 5 boys writing and year 5 girls writing. Individual children will continue to be targets in the hubs and reported on by hub leaders. Writing assessment in the year 5-6 area will need to be a focus, particularly in moderation with the other learning hubs so that we have consistency of practice as to what a particular level of writing consists of. This is a critical piece of work.

In 2024 we plan to:

- Work with a number of our Kahui Ako schools on professional learning and development, developing culturally responsive and relational pedagogies which should enhance our delivery of curriculum particularly to Maori students.
- Have two staff training in the accelerated Math's programme ALiM. The learnings from this are directly applicable to the literacy areas.
- Provide significant professional development for staff in structured literacy and develop schoolwide cohesion and consistency in the delivery and assessments in this area.
- Work with a pld provider in the development of a culturally responsive assessment lens schoolwide.
- Continue with the identification and reporting of hub target children as a component of our teaching and learning management process.
- Collect and robustly analyse data from each hub. This allows the progress of each individual child to be tracked and tiered interventions put in place in a timely manner.
- Continue to seek community input into the redevelopment of our school curriculum so that it reflects what all of our community believe to be the best outcomes for the children at Port Ahuriri School.
- Work as a staff utilizing the skills and resources of our in-house within-school Kahui Ako teachers, as well as staff training in ALiM, in the implementation and change to the literacy and mathematics curricula.

Integrated Curriculum

- We implement an Integrated Curriculum that caters for all non-core subjects, ensuring coverage over a designated cycle.
 - We implement a learning pedagogy that reflects the 'effective pedagogy' requirements of the national curriculum and to ensure that this pedagogy is consistent throughout the school.
- Have we met our obligations? **Yes / No**

Our Objectives:

- To implement our integrated curriculum as per the school curriculum document.
 - To implement learning and teaching as inquiry processes school wide.
- Have we met our objectives? **Yes / No**

Effectiveness:

Were our efforts effective this year? **Yes / No**

Comment

- Poipoi Hub continue to refine Takaro time throughout 2023. Our school values have continued to be incorporated and we are in the process of reviewing what we are doing and how we can further incorporate all learning areas into our programme.
- DIMIC has continued within all hubs. Each hub has developed their programmes to be a mix of number knowledge and application in mathematical stories. We continue to see some of the dispositions and skills that are taught through DMIC being taught in other curriculum areas. These are key skills in cooperative teaching and learning and important skills for our tamariki. Maths is also integrated into other learning areas, such as visual art, science and technology. This shows our tamariki how maths is everywhere.

- The school values and key competencies are always at the forefront of everything we do. The values are referred to continuously and taught through many different avenues. Each hub reviews the behaviour data from Hero entries and uses the data to set learning intentions that address the social needs for the tamariki in the hub. A plan is then developed to address the behavioural /social needs of each hub. Each hub reinforces their values throughout their learning.
- Shared planning and community involvement in children's learning continue to be a strength of our approach. Planning is collaborative and is implemented throughout the classrooms to allow for teachers and students to follow their interests. At the beginning of each year, we look at our topics for each term and ensure they reflect our local curriculum, our curriculum priorities, and our school values.
- We have continued to explore the Aotearoa New Zealand History (ANZH) strand through our study of Mataruahou. This has led to us refining our school pepeha to reflect the landmarks around us that are important to us. We were fortunate to have Tipene Cottrell work with us to share his knowledge and expand ours. Each hub has visited Te Whare o Karetoki (Sturms Gully) and walked up to the lookout. We also visited the Centennial Gardens. These visits have prompted a lot of learning back at school. Next year we plan to look into Tutaekuri and Otatara Pa, which feature in our school pepeha.
- We have visited our Marae: Pukemokimoki. We changed our approach this year visiting over three days as hubs and spent longer at the marae enjoying, learning and connecting. We invited Marae kaumatua into our school to work with staff and students on Marae tikanga and history.
- We have explored our cultures that make up the diversity of our school. Cultural investigations have had us looking at the cultures within each class and gathering understanding of the differences within language, traditions, customs, food etc. This has had the effect of allowing us to make powerful connections by asking the parents and community to help us learn about who is in our school whanau and what links they have to other countries).
- We have had two whanau hui across the year and consulted widely on school reporting, the Health and Physical Education curriculum as well as our 2024-25 Strategic Planning. We have also held parent information evenings on literacy developments across Poipoi and Piki.
- Throughout the year we also have had external visitors delivering programmes such as Dog Safety, Concussion Wise, Firewise, Surf to School, Art Therapy, I am Hope, and Epilepsy training.
- We have participated widely in external sports training with; netball skills, PAL's training with SportHB, rugby skills, Olympic ambassador visits and gym festivals. These support our health and wellbeing curriculum.
- External music tuition has been a feature along with a programme of school based ukelele tuition, and significant singing and kapa haka opportunities for the school. Kapa haka has been a standout success this year with over 90 children being regular participants.
- Further arts-based activities have been our school organising Edible arts show for other schools, our Matariki evening, author and artist visits and visiting drama group lessons.
- Other events supporting our students and community across different hubs have been the senior school camp, Grandparents day as well as participation in Shake Out.

Topics covered this year:

- Celebrating our local environment - Ko Mataruahou te maunga
- Creating a hub culture of respect, kindness and learning
- Creative Me our arts focus
- Telling stories and purakau through reading fiction, writing narratives, plays, poetry, music, dance and drama.
- Ko wai au our cultural focus
- STEM

2023 Target Groups.

2023 saw each hub looking at the children across their hubs and determining the individuals' targeted needs. This has enabled a greater focus on each child on a constant and consistent basis across the year with all teachers within the hub being responsible for these children and their progress.

| Poipoi 2023 | B | G | Curriculum Area | Why We Chose These Children. |
|--|---|---|-----------------|---|
| 13-year twos | 9 | 4 | Literacy | We noticed these students last year with our data who were struggling to progress in their literacy. Students are expected to be working within a set 5 level by the end of the year |
| <p>Our plan to accelerate learning for these children is:</p> <ul style="list-style-type: none"> We will have four structured literacy lessons with our students. We use Friday as an extra literacy lesson for these students (this will be run by the teacher) Teacher Aide will have speed games ready for these students to do just before morning tea from Monday to Thursday | | | | |
| <p>How we will track these children:</p> <ul style="list-style-type: none"> We will use Sunshine reading assessment which will align with our school expectations. Phonological test to gage their writing (spelling knowledge) beginning of intervention and then mid-end of term two. Writing sample taken from the beginning of the term and then a writing sample taken at the end of the term. This mahi will demonstrate independent sentence/s and dedicated sentences | | | | |
| <p>We predict that:</p> <ul style="list-style-type: none"> All students will progress at least one set. Progress in their confidence. To read a book with their sound knowledge. Be able to use reading strategies such as blending confidently to read. | | | | |
| <p>End of Year Summary</p> <p>We identified 13 students at the beginning of the year who were below in reading. As a result of the interventions that have taken place, we have had nine of these students reach their year two level for reading. Four students continue to be below in this area. However, all students have made progress across the year, within their sphere of work.</p> <p>The Resource Teacher of Literacy (RTLit) has had regular weekly sessions to assist the progress of these students. She has also observed the teachers and given them professional development with literacy knowledge from the Institute for Multi-Sensory Structured Language Education (IMSLE), various decodable resources as well as manipulative resources to upskill their teaching. Using the literacy assessment from Little Literacy Learners, results show that all students have progressed in all areas. They have increased their grapheme to phoneme knowledge, spelling pattern knowledge, blending consonants together and applying this to reading texts.</p> <p>For the students who are below, the next step is to increase their spelling knowledge by learning about the silent e, controlled r (or, ar, er) and being able to apply this to text without teacher support. These students will continue to have RTLit assistance in 2024 continuing the teacher's connection and experience with these students.</p> | | | | |

| Piki 2023 | B | G | Curriculum Area | Why We Chose These Children. |
|---|---|---|-----------------|---|
| Nine year three students, three girls and six boys. | 6 | 3 | Writing | Their letter sound combinations are not secure. They lack confidence in their ability. They are not transferring their phonics knowledge automatically into their independent writing. They are still relying on adult confirmation/assurance. All students have been taught with the structured literacy approach last year and will continue to this year. |
| <p>Our plan to accelerate learning for these children is:</p> <ul style="list-style-type: none"> Through the Structured Literacy approach where students are taught daily in small groups following the scope and sequence of phonetic sounds. Exploring online apps focusing on phonetic knowledge, i.e. Lexia. | | | | |

- Daily writing practice.
- Using Lego therapy groups for selected children. We will provide as many of our target children this opportunity as possible as it helps them focus, practise active listening and communicate effectively.

How we will track these children:

- Pseudoword each term.
- Heart word test each term.
- Structured literacy set.
- Highlighted writing Literacy Learning Progression.

We predict that:

- These children will learn and retain the sounds learnt through the scope (following the order of sets) and sequence (learning the sounds in each set-in order).
- The children's current pseudoword scores range from 31 to 38 (out of 42) This score reflects their consonant sounds, short vowels, consonant blends and digraphs knowledge and use). The test goes to a total of 79 which includes long vowels (next step once a score of 40 is reached, at which time the remaining words will be tested).
- The children are all currently working on Set 4-5 in Structured Literacy
- By the end of term two we are confident that the children's progress will be accelerated by at least 1 set (reading and writing) and a pseudoword score of 40.

End of Year Summary

| Student | Term 1 | | Term 4 | | Comment |
|---------|------------------|-------|------------------|-------|---|
| Student | Curriculum Level | OTJ | Curriculum Level | OTJ | |
| Girl Y3 | 1.2 | Below | 2.1 | At | Accelerated progress. |
| Girl Y3 | 1.2 | Below | 2.1 | At | Accelerated progress. |
| Boy Y3 | 1.2 | Below | 2.1 | At | Accelerated progress. |
| Girl Y3 | 1.3 | Below | 1.4 | Below | Below in all curriculum areas. Closely monitored by the teacher. Part of an T4 intervention group with Nicole. Will refer to RTLB in 2024 for more support. |
| Boy Y3 | 1.2 | Below | 1.4 | Below | Absences impact continuity in learning. Closely monitored by the teacher. Part of a T4 intervention group with Nicole. |
| Boy Y3 | 1.3 | Below | 1.4 | Below | Closely monitored by the teacher. Part of an T4 intervention group with Nicole. Possible target group in 2024. |
| Boy Y3 | 1.3 | Below | 1.4 | Below | Closely monitored by the teacher. Part of an T4 intervention group with Nicole. Possible target group in 2024. |

Of the original nine students, two students were on the cusp of achieving their expected curriculum level and were included for close monitoring. They were removed from the target group in term three, due to their secure progress. At year end, two girls and three boys are at their expected level for writing and three boys, and one girl are achieving below.

Individual assessments show progress in heart word knowledge, phoneme and grapheme knowledge, and their use when spelling words. Other aspects of handwriting fluency, sentence structure, grammar, and punctuation have increased during the year. Final pseudoword results show all nine students have increased their phonemic knowledge results to be in line with their peers.

All these students remain in the Piki hub in 2024. As we are in a collaborative space, all three teachers and teacher aide are aware of the needs of these students. For the students who remain below their expected level we will begin interventions early term one. One of these students is on the cusp and we expect him to attain his expected level with close monitoring and support. For two students we are looking into Resource Teacher Learning and Behaviour (RTLB) referrals as they have greater global needs than just writing. Our data shows our intervention programmes have had a positive impact on student achievement levels. We have had expert support from RTLB who have helped us develop effective strategies and programmes and for our priority learners. We identified our learners needing extra support early in the year and worked closely with each other to provide the best learning possible for all our hub. The level of confidence and participation, of the target students, has increased throughout the year due to the structure and scope of the structured literacy practice. They are articulating sounds, find comfort in the predictability of their lesson structure and support each other with their attempts. The 2024 goal for this group is to continue to develop phonemic knowledge and apply it into their daily writing.

| Montessori 2023 | B | G | Curriculum Area | Why We Chose These Children. |
|--|---|---|-----------------|---|
| Three students below in writing. | 2 | 1 | Writing | These students are working just below in writing. The area of concern is spelling and unpacking their ideas, writing for an audience. |
| Our plan to accelerate learning for these children is: <ul style="list-style-type: none"> To meet with these students regularly, small group writing tasks exploring different genres, weekly spelling words and activities. | | | | |
| How we will track these children: <ul style="list-style-type: none"> Pseudoword test Snapshot of their writing beginning and end of the term Heart words- code test Daily writing Essential word lists | | | | |
| We predict that: <ul style="list-style-type: none"> With directed small group teaching, spelling will increase, making their writing sound more exciting to read. | | | | |
| End of Year Summary We completed the year with only two of these students remaining in the class. Both students are achieving well and are achieving at the expected curriculum level in writing. With the increased ability in reading and having structured literacy lessons daily their writing is more interesting to read. They have both increased their spelling and increased their word bank. They both have begun extending their sentences with some grammar and punctuation. Both students have increased their structured literacy level this term. They have both begun list two heart words. Both of these students have had daily Lexia time. Lexia is a digital curriculum solution founded upon structured literacy, the application of the science of reading into practical classroom instruction. | | | | |

| Aoraki 2023 | B | G | Curriculum Area | Why We Chose These Children. |
|---|---|---|-----------------|---|
| Two year 5 boys, two year 5 girls and one year six boy. | 3 | 2 | Writing | These children are historically on the cusp for appropriate curriculum level achievement. |
| Our plan to accelerate learning for these children is: Specific weekly timetabled and teacher guided small group instruction that is beyond the normal literacy teaching: <ul style="list-style-type: none"> Teacher led structured literacy groups. Reading Stamina group for reading and writing with teacher aide. Specific conferencing around the writing process Extra independent writing practise | | | | |
| How we will track these children: <ul style="list-style-type: none"> Writing samples - taken from writing books Conferencing notes Pseudo Word Testing | | | | |
| We predict that: <ul style="list-style-type: none"> This group of tamariki, who sit on the cusp of the At/Below expectation for their year level, will: Have a greater understanding of the writing process. Make progress to meet the expectation of their current year level. | | | | |
| End of Year Summary This group of five children have made accelerated progress and are now working within the expected curriculum achievement level in writing for their year level. Their hard work, excellent focus and work habits through small group instruction and dedicated mileage, and through small explicit tweaks of the writing process has ensured they have made significant progress in structured literacy - spelling patterns and rules and handwriting. The year 5 students from this group will continue to be monitored. With the continuation of structured literacy intervention, where needed, handwriting and regular conferencing throughout the writing process in 2024, will ensure that this group have the routines, knowledge and fluency required for writing at curriculum level 3. | | | | |

2022 – 2025 Strategic Plan
2023 Success Metrics
End of Year Review

Staff

All Aoraki/Piki children understand their learning pathways **2 (4)**

Measure: Student voice indicates children understand their ongoing learning pathway. Evidence within observations.

- Student voice obtained in Aoraki across 2023 – goal setting T4
- Piki student voice survey obtained – goal setting to be strengthened.
- Continues to be a work progressing.
- Next Step: Practising discussions about their goals and next steps.
- Achieved: Montessori and Piki

Students

Investigate features of parent communication in Hero **2 (4)**

Measure: Staff meeting PLD. Evidence of progress.

- Parent report survey indicated no appetite for change from written reports and discussions provided.
- Teacher growth has seen the implementation of daily notices / assessments / goal setting with children as part of Hero entries.
- Teacher/student goal setting / Notices and permission forms as part of Hero entries to be strengthened via staff meeting PLD in 2024.

CRRP practices reflected in Growth and Performance plans **2 (1), 3 (5)**

Measure: Agreed documentation. Evidence of use in class observations.

- Achieved

Curriculum

Aotearoa/NZ Histories: Staff collate local history: Mataruahou, Ahuriri, Otatara/Tutaekuri River.

Develop resource on Mataruahou **3 (4-5), 4 (7)**

Measure: Agreed statements in school curriculum documentation. Parent display on Mataruahou

- Achieved

Testing curriculum refresh: Maths, Science, Literacy **3 (6), 4 (7)**

Measure: Evidence in staff meetings / Curriculum documentation. Evidence in staff surveys.

- Mathematics and Literacy placed on hold until 2024 due to uncertainty over curriculum change with new government
- Common Practice Modl: light touch on Ministry Teacher Only Day
- Science dropped as no longer part of this refresh cycle

Community

Consultation: Whanau hui on CRRP/ANZ Histories, dispositions and journey

Measure: 35% participation rate in community activities.

- Achieved:
 - Maori Community Hui – 18% participation
 - ANZ whole school hui: 25% participation
 - Community events: Matariki, Grandparents Day, Kapa Haka performance had significant turn out – Matariki/Kapa Haka: 80%+ participation

Health and PE Community Consultation **1 (2)**

- Achieved: 80% + participation.

Port Ahuriri School
Statement on Giving Effect to Te Tiriti o Waitangi.

At Port Ahuriri School we recognise and acknowledge Te Tiriti o Waitangi as a vital and enduring covenant that underpins the cultural foundation of Aotearoa New Zealand. We are committed to giving effect to Te Tiriti o Waitangi in all aspects of our school community, fostering a partnership that upholds the principles of partnership, participation and protection.

Whanaungatanga

We actively seek to build meaningful partnerships. This involves consulting with stakeholders, valuing their perspectives and incorporating Māori knowledge, language and culture into our curriculum and daily practices.

Participation

We are committed to ensuring that Māori students, whānau and staff have equal opportunities to participate and succeed in all aspects of school life. This includes providing a culturally responsive and inclusive learning environment that recognises and celebrates the unique identity of each individual.

Protection

We acknowledge our responsibility as kaitiaki of the environment, ensuring that our actions promote the cultural heritage of Aotearoa. This involves integrating practices that reflect Māori perspectives on guardianship and sustainability.

To give effect to Te Tiriti o Waitangi, Port Ahuriri School have:

- Engaged in professional development for staff to enhance cultural competence and understanding of Te Tiriti o Waitangi.
- Incorporated Māori perspectives, histories and language across the curriculum.
- Encouraged and supported the use of Te Reo Māori within the school community.
- Actively involved Māori students and whānau in decision making processes.
- Fostered relationships with local hapu, seeking guidance on matters affecting the school.

Through these commitments, Port Ahuriri School strives to create an inclusive, culturally rich and respectful learning environment that reflects the principles of Te Tiriti o Waitangi.