

PUKETAPU SCHOOL (NEW PLYMOUTH)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2223

Principal: Ngatai Walker

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Accountant / Service Provider:

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PUKETAPU SCHOOL (NEW PLYMOUTH)

Annual Report - For the year ended 31 December 2022

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Puketapu School (New Plymouth)

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.

Paul Rauputu
Full Name of Presiding Member


Signature of Presiding Member

31.05.23
Date:

NGATA WALKER
Full Name of Principal


Signature of Principal

31.05.23
Date:

Puketapu School (New Plymouth)
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,633,705	2,870,060	3,336,282
Locally Raised Funds	3	105,981	10,400	70,968
Interest Income		5,151	-	2,114
Gain on Sale of Property, Plant and Equipment		3,292	-	-
		<u>3,748,129</u>	<u>2,880,460</u>	<u>3,409,364</u>
Expenses				
Locally Raised Funds	3	45,757	23,650	53,695
Learning Resources	4	2,409,173	2,130,436	2,262,676
Administration	5	461,250	206,861	514,565
Finance		5,384	2,275	2,628
Property	6	548,016	514,396	463,743
Loss on Disposal of Property, Plant and Equipment	11	737	-	883
		<u>3,470,317</u>	<u>2,877,618</u>	<u>3,298,190</u>
Net Surplus / (Deficit) for the year		277,812	2,842	111,174
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>277,812</u></u>	<u><u>2,842</u></u>	<u><u>111,174</u></u>

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

Puketapu School (New Plymouth)
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		682,162	563,241	558,676
Total comprehensive revenue and expense for the year		277,812	2,842	111,174
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	12,312
Equity at 31 December		959,974	566,083	682,162
Accumulated comprehensive revenue and expense		959,974	566,083	682,162
Equity at 31 December		959,974	566,083	682,162

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.

Puketapu School (New Plymouth) Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	492,420	330,626	838,825
Accounts Receivable	8	191,836	141,122	102,703
GST Receivable		-	2,701	94,393
Prepayments		16,271	12,008	13,462
Inventories	9	3,483	2,887	2,403
Investments	10	149,352	149,352	149,352
Funds Receivable for Capital Works Projects	16	43,012	-	59,518
		<u>896,374</u>	<u>638,696</u>	<u>1,260,656</u>
Current Liabilities				
GST Payable		18,405	-	-
Accounts Payable	12	311,331	227,368	492,398
Revenue Received in Advance	13	2,696	19,653	18,633
Provision for Cyclical Maintenance	14	15,477	47,663	24,655
Finance Lease Liability	15	16,463	11,948	12,735
Funds held for Capital Works Projects	16	1,244	-	290,669
		<u>365,616</u>	<u>306,632</u>	<u>839,090</u>
Working Capital Surplus/(Deficit)		<u>530,758</u>	<u>332,064</u>	<u>421,566</u>
Non-current Assets				
Property, Plant and Equipment	11	496,025	273,188	305,877
		<u>496,025</u>	<u>273,188</u>	<u>305,877</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	40,050	29,494	27,408
Finance Lease Liability	15	26,759	9,675	17,873
		<u>66,809</u>	<u>39,169</u>	<u>45,281</u>
Net Assets		<u>959,974</u>	<u>566,083</u>	<u>682,162</u>
Equity		<u>959,974</u>	<u>566,083</u>	<u>682,162</u>

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

Puketapu School (New Plymouth)
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,295,392	749,888	854,564
Locally Raised Funds		68,288	10,400	69,359
Goods and Services Tax (net)		112,798	-	(91,692)
Payments to Employees		(454,725)	(335,948)	(354,259)
Payments to Suppliers		(512,620)	(706,500)	(426,595)
Interest Paid		(5,384)	(2,275)	(2,628)
Interest Received		2,352	-	2,024
Net cash from/(to) Operating Activities		506,101	(284,435)	50,773
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		500	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(216,837)	(25,000)	(49,343)
Net cash from/(to) Investing Activities		(216,337)	(25,000)	(49,343)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	12,312
Finance Lease Payments		(11,850)	(14,338)	(10,425)
Funds Administered on Behalf of Third Parties		(624,319)	-	181,109
Net cash from/(to) Financing Activities		(636,169)	(14,338)	182,996
Net increase/(decrease) in cash and cash equivalents		(346,405)	(323,773)	184,426
Cash and cash equivalents at the beginning of the year	7	838,825	654,399	654,399
Cash and cash equivalents at the end of the year	7	492,420	330,626	838,825

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.

Puketapu School (New Plymouth) Notes to the Financial Statements For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20-40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,374,530	749,888	1,168,266
Teachers' Salaries Grants	1,880,575	1,746,682	1,814,858
Use of Land and Buildings Grants	376,133	373,490	303,226
Other Government Grants	2,467	-	49,932
	<u>3,633,705</u>	<u>2,870,060</u>	<u>3,336,282</u>

The school has opted in to the donations scheme for this year. Total amount received was \$58,350.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	41,740	-	21,215
Fees for Extra Curricular Activities	23,808	-	38,454
Trading	1,533	4,000	3,470
Fundraising & Community Grants	38,900	6,400	7,829
	<u>105,981</u>	<u>10,400</u>	<u>70,968</u>
Expenses			
Extra Curricular Activities Costs	42,012	19,650	50,531
Trading	3,745	4,000	3,164
	<u>45,757</u>	<u>23,650</u>	<u>53,695</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>60,224</u>	<u>(13,250)</u>	<u>17,273</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	54,777	64,320	71,993
Library Resources	3,102	3,920	1,630
Employee Benefits - Salaries	2,243,000	1,965,630	2,100,524
Staff Development	7,759	21,000	8,698
Depreciation	88,025	56,066	60,949
Book Room Resources	8,187	14,000	15,206
Extra Curricular Activities	4,323	5,500	3,676
	<u>2,409,173</u>	<u>2,130,436</u>	<u>2,262,676</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,551	6,361	6,361
Board Fees	3,547	3,500	3,685
Board Expenses	3,540	3,500	1,945
Communication	8,480	6,950	5,727
Consumables	6,226	12,250	14,362
Operating Lease	-	1,500	-
Other	26,307	35,500	35,162
Employee Benefits - Salaries	142,252	117,000	121,889
Insurance	7,909	8,000	8,724
Service Providers, Contractors and Consultancy	11,520	12,300	12,180
Healthy School Lunch Programme	244,918	-	304,530
	461,250	206,861	514,565

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	71,102	60,000	62,999
Cyclical Maintenance Provision	3,464	14,049	9,437
Grounds	23,052	18,000	21,907
Heat, Light and Water	24,730	19,990	21,413
Rates	2,978	2,600	2,747
Repairs and Maintenance	43,843	22,767	38,162
Use of Land and Buildings	376,133	373,490	303,226
Security	2,714	3,500	3,852
	548,016	514,396	463,743

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	492,420	330,626	838,825
Cash and cash equivalents for Statement of Cash Flows	492,420	330,626	838,825

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

Of the \$492,420 Cash and Cash Equivalents \$1,244 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	20	71	160
Receivables from the Ministry of Education	3,754	-	-
Banking Staffing Underuse	-	1,675	-
Interest Receivable	3,673	784	874
Teacher Salaries Grant Receivable	184,389	138,592	101,669
	<u>191,836</u>	<u>141,122</u>	<u>102,703</u>
Receivables from Exchange Transactions	3,693	855	1,034
Receivables from Non-Exchange Transactions	188,143	140,267	101,669
	<u>191,836</u>	<u>141,122</u>	<u>102,703</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	509	1,204	486
Uniforms	2,974	1,683	1,917
	<u>3,483</u>	<u>2,887</u>	<u>2,403</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	149,352	149,352	149,352
Total Investments	<u>149,352</u>	<u>149,352</u>	<u>149,352</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	128,120	62,402	-	-	(16,553)	173,969
Furniture and Equipment	128,424	177,217	(737)	-	(41,191)	263,712
Information and Communication Technology	15,078	8,079	-	-	(9,088)	14,070
Leased Assets	29,384	31,212	-	-	(19,408)	41,188
Library Resources	4,871	-	-	-	(1,785)	3,086
Balance at 31 December 2022	305,877	278,910	(737)	-	(88,025)	496,025

The net carrying value of equipment held under a finance lease is \$41,188 (2021: \$29,384)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	380,744	(206,775)	173,969	318,343	(190,223)	128,120
Furniture and Equipment	579,547	(315,835)	263,712	428,901	(300,477)	128,424
Information and Communication Technology	98,662	(84,592)	14,070	91,400	(76,322)	15,078
Leased Assets	64,967	(23,779)	41,188	52,613	(23,229)	29,384
Library Resources	125,403	(122,317)	3,086	125,403	(120,532)	4,871
Balance at 31 December	1,249,323	(753,298)	496,025	1,016,660	(710,783)	305,877

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	28,179	72,166	374,872
Accruals	6,551	5,345	6,361
Banking Staffing Overuse	83,725	-	-
Employee Entitlements - Salaries	184,389	138,592	101,669
Employee Entitlements - Leave Accrual	8,487	11,265	9,496
	<u>311,331</u>	<u>227,368</u>	<u>492,398</u>
Payables for Exchange Transactions	311,331	227,368	492,398
	<u>311,331</u>	<u>227,368</u>	<u>492,398</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	-	15,000	15,000
Other Revenue In Advance	2,696	4,653	3,633
	<u>2,696</u>	<u>19,653</u>	<u>18,633</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	52,063	63,108	77,538
Increase to the Provision During the Year	14,539	14,049	14,736
Use of the Provision During the Year	-	-	(34,912)
Other Adjustments	(11,075)	-	(5,299)
Provision at the End of the Year	<u>55,527</u>	<u>77,157</u>	<u>52,063</u>
Cyclical Maintenance - Current	15,477	47,663	24,655
Cyclical Maintenance - Non current	40,050	29,494	27,408
	<u>55,527</u>	<u>77,157</u>	<u>52,063</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	20,407	11,948	15,010
Later than One Year and no Later than Five Years	30,414	9,675	19,704
Future Finance Charges	(7,599)	-	(4,106)
	<u>43,222</u>	<u>21,623</u>	<u>30,608</u>

Represented by

Finance lease liability - Current	16,463	11,948	12,735
Finance lease liability - Non current	26,759	9,675	17,873
	<u>43,222</u>	<u>21,623</u>	<u>30,608</u>

16. Funds Held (Owed) for Capital Works Projects

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing Repairs/Replace		206458	1,971	(1,848)	(123)	-	-
A & F Block Alterations		226278	(11,427)	-	(1,906)	-	(13,333)
A Block Admin Alts		225270	(48,091)	-	-	34,075	(14,016)
Roll Growth Classrooms		216819	288,698	340,674	(645,035)	-	(15,663)
ILE Alterations of 2x Totara		226278	-	121,536	(120,292)	-	1,244
Totals			<u>231,151</u>	<u>460,362</u>	<u>(767,356)</u>	<u>34,075</u>	<u>(41,768)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,244
Funds Receivable from the Ministry of Education	(43,012)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing Repairs/Replace		206458	(6,214)	97,998	(89,813)	-	1,971
G Blk Girls Toilet Floor		completed	(6,020)	6,020	-	-	-
A & F Block Alterations		226278	4,629	-	(16,056)	-	(11,427)
A Block Admin Alts		225270	196,758	-	(244,849)	-	(48,091)
Roll Growth Classrooms		216819	157,463	1,594,000	(1,462,765)	-	288,698
Totals			<u>346,616</u>	<u>1,698,018</u>	<u>(1,813,483)</u>	<u>-</u>	<u>231,151</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	290,669
Funds Receivable from the Ministry of Education	(59,518)

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

18. Remuneration

Key management personnel compensation

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

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,547	3,685
<i>Leadership Team</i>		
Remuneration	812,183	596,893
Full-time equivalent members	9.11	5.93
Total key management personnel remuneration	815,730	600,578

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that met 0 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

	2022	2021
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	1.00	2.00
130 - 140	1.00	-
	2.00	2.00

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:

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

20. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

\$133,234 contract for the A & F Block Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,992 has been received of which \$133,325 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$255,928 contract for the A Block Admin Alts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,908 has been received of which \$237,924 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$2,126,271 contract for the Roll Growth Classrooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$2,134,674 has been received of which \$2,150,337 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$137,504 contract for the ILE Alterations of 2x Totara as agent for the Ministry of Education. This project is fully funded by the Ministry and \$121,536 has been received of which \$120,292 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$949,997 contract for the Roofing Repairs/Replace as agent for the Ministry of Education. This project is fully funded by the Ministry and \$951,846 has been received of which \$949,875 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$133,234 contract for the A & F Block Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,992 has been received of which \$131,419 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$248,787 contract for the A Block Admin Alts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,908 has been received of which \$271,999 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$2,125,000 contract for the Roll Growth Classrooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,794,000 has been received of which \$1,505,302 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	492,420	330,626	838,825
Receivables	191,836	141,122	102,703
Investments - Term Deposits	149,352	149,352	149,352
Total Financial assets measured at amortised cost	833,608	621,100	1,090,880

Financial liabilities measured at amortised cost

Payables	311,331	227,368	492,398
Finance Leases	43,222	21,623	30,608
Total Financial Liabilities Measured at Amortised Cost	354,553	248,991	523,006

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.

26. New Plymouth Group Mowing Scheme

Puketapu School is a partner in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the Scheme is only realisable on winding up of the Scheme. If any member withdraws from the Scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The Scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the Scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

The School's share of total equity in the scheme has been calculated using management accounts as at 31 December in order to

Total Equity as at 31/12/22	\$	70,186
Puketapu School Share	\$	3,342
Total Equity as at 31/12/21	\$	49,935
Puketapu School Share	\$	2,378

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PUKETAPU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Puketapu School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 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 Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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 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's 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 is responsible for the other information. The other information comprises the information included on pages 25 to 36, 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 the School.



Carolyn Jackson
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
New Plymouth, New Zealand

Puketapu School (New Plymouth)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ngatai Walker	Principal	ex Officio	
Hayley Adams	Parent Representative	Elected	Sep 2025
Paul Rauputu	Parent Representative	Elected	Sep 2025
Shannen Robinson	Parent Representative	Elected	Sep 2025
Stephanie Julian	Parent Representative	Co-opted	Sep 2025
Megan Corin	Parent Representative	Elected	Sep 2025
Avon Lewis	Staff Representative	Elected	Sep 2025
Marnie Reinfelds	Parent Representative	Elected	Sep 2022

Statement on Kiwisport Funding 2022

“Kiwisport monitoring – what reporting information you need to provide

Your school needs to include a short statement in your annual report on how KiwiSport funding has been used to increase students’ participation in organised sport.”

The Kiwisport component of the School’s operational grant for 2022 was \$5,989.57

Sport has generally been promoted for its positive impact on young people's physical health. An increasing body of international evidence suggests that increased participation in sports and physical activity can also lead to improved academic and social outcomes, benefiting students, schools and communities.

The Kiwisport Funding was spent by the school on resourcing Learning Assistants to oversee students in the morning and lunch play (30 minutes every playtime).

We also resourced a management unit for one of our teachers to be the Sports Coordinator (external sports) and one management unit for our Health & P.E Leader and these have played a good part in developing our teams here at Puketapu School.

We continue to see a large percentage of our students playing in the local Bell Block Touch Rugby Competition. We had 17 teams with over 170 students playing which was an increase of 10 students this year. This has also increased the number of coaches in our school too.

In 2022 as a school we continued to have the same amount of teams in netball, basketball, hockey and indoor netball. We have some of our students playing rugby league, rugby union, football and cricket for local Bell Block and New Plymouth sports clubs.

In 2023 we will be employing a Sports Coordinator to continue to grow our sports in our school internally and externally. We believe that if we improve our play and sports in the morning and lunch playtime the better the playtime sport is, the better the participation in organised sport.

Thank you for the Kiwisport funding for our kura. This putea makes a big difference in the well-being of our children inside and outside of school.

Nga mihi

Ngatai Walker (Tumuaki – Puketapu School)

GOOD EMPLOYER STATEMENT

Puketapu School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

To achieve this, the board:

- appoints a member to be the EEO officer (the Principal)
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

Our full Equal Employment Opportunities Policy, Employer Responsibility Policy and all related policies can be found on SchoolDocs, the online policy and procedure service for schools.

2022 Analysis of Variance



READING

OUTCOMES - What happened?

End of the Year 2021

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All	20/20 (100%)	19/65 (29%)	23/51 (45%)	38/62 (61%)	26/50 (61%)	28/39 (72%)	40/52 (77%)	21/30 (70%)	29/40 (73%)	244/409 (60%)
Māori	10/10 (100%)	7/23 (30%)	10/22 (45%)	14/27 (52%)	10/18 (56%)	12/20 (60%)	11/19 (58%)	4/10 (40%)	14/20 (70%)	92/169 (54%)
NZE	10/10 (100%)	10/29 (34%)	10/25 (40%)	18/28 (64%)	11/23 (48%)	9/12 (75%)	22/26 (85%)	11/12 (92%)	8/12 (67%)	109/177 (62%)
Male	15/15 (100%)	11/39 (28%)	12/23 (52%)	17/30 (57%)	14/25 (56%)	13/17 (76%)	20/28 (71%)	10/17 (59%)	8/16 (50%)	120/210 (57%)
Female	5/5 (100%)	8/26 (31%)	11/28 (39%)	21/32 (66%)	12/25 (48%)	15/22 (68%)	20/24 (83%)	11/13 (85%)	21/24 (86%)	124/199 (62%)

Mid Year 2022

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All		38/47 (81%)	19/60 (32%)	28/52 (54%)	30/58 (52%)	31/51 (61%)	23/35 (66%)	35/48 (73%)	16/30 (53%)	218/368 (59%)
Māori		15/22 (68%)	6/22 (27%)	6/21 (29%)	12/26 (46%)	16/23 (70%)	10/19 (53%)	11/19 (58%)	4/12 (33%)	81/159 (51%)
NZE		20/22 (91%)	11/27 (41%)	10/24 (42%)	13/26 (50%)	10/20 (50%)	7/9 (77%)	19/24 (79%)	6/10 (60%)	98/154 (64%)
Male		21/24 (88%)	10/37 (27%)	6/21 (29%)	14/30 (47%)	19/27 (70%)	10/13 (77%)	19/27 (70%)	8/16 (50%)	111/185 (60%)
Female		17/23 (74%)	9/24 (38%)	12/31 (39%)	16/28 (57%)	12/24 (50%)	13/22 (59%)	16/21 (76%)	8/14 (57%)	57/183 (57%)

2022 Analysis of Variance



End Year 2022										
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All	20/20 (100%)	30/46 (65%)	21/63 (33%)	20/51 (39%)	33/59 (56%)	33/52 (63%)	27/39 (69%)	24/47 (51%)	24/32 (75%)	226/410 (55%)
Māori	7/7 (100%)	15/21 (71%)	7/22 (32%)	7/20 (35%)	11/26 (42%)	14/23 (61%)	12/20 (60%)	10/19 (53%)	5/12 (42%)	76/169 (45%)
NZE	13/13 (100%)	12/21 (57%)	10/28 (36%)	9/24 (38%)	16/27 59(%)	13/21 (62%)	8/11 (73%)	19/23 (83%)	12/12 (100%)	108/181 60(%)
Male	11/11 (100%)	13/23 (57%)	9/36 (25%)	8/20 (40%)	13/29 (45%)	20/27 (74%)	11/16 (69%)	18/26 (69%)	13/17 (76%)	110/206 (53%)
Female	9/9 (100%)	17/23 (74%)	12/27 (44%)	12/31 (39%)	19/30 (63%)	11/25 (44%)	16/23 (70%)	16/21 (76%)	11/15 (73%)	113/204 (55%)

OUTCOMES - What happened?

All students	Maori	NZ European	Male	Female	All Students who started at this school
EoY 2019 51% at or above EoY 2020 61% at or above EoY 2021 60 % at or above EoY 2022 55% at or above	EoY 2019 45% at or above EoY 2020 52% at or above EoY 2021 54% at or above EoY 2022 45% at or above	EoY 2019 57% at or above EoY 2020 66% at or above EoY 2021 62 % at or above EoY 2022 60% at or above	EoY 2019 49% at or above EoY 2020 59% at or above EoY 2021 57 % at or above EoY 2022 53% at or above	EoY 2019 53% at or above EoY 2020 63% at or above EoY 2021 62% at or above EoY 2022 55% at or above	EoY 2019 48% at or above EoY 2020 61% at or above EoY 2021 60% at or above EoY 2022 66% at or above

WHAT DO WE NOTICE? End 2021

- There was a significant improvement in overall achievement from 2019-2020 but we have since plateaued across all groups 2020-2021.
- In Years 6, 7 & 8 over 80% of students were achieving at or above expected levels for their age
- Our year 2, 3 and 4 cohorts are under-represented in achievement with between 31-48 % achieving at or above expected levels.
- There is a disparity of achievement for our Māori learners with 54% (92 students) achieving at or above compared to 62% (109 students) of NZE learners.
- There is a similar disparity between male and female students.
- The disparity between Māori and NZE reduced to 8% in 2021, compared to 14% in 2020.
- There is a steady increase in achievement data from year 1-
- While we see a gradual improvement in the data over time as students move through the school years 0-5, (although the data is too low) the rate of improvement slows down considerably in years 5-8.
 - We wonder what needs to be put in place so achievement rates continue to improve - Structured literacy is part of this plan.
 - With the SL PLD we will see more students achieving at or above expected levels earlier (e.g year 2+)

TARGETS

2022 Analysis of Variance



Schoolwide:

Students who are currently below expected curriculum level will make accelerated progress and be tracked, on their team Reading tracking document, to ensure this is happening.

Priority students who have not made progress over a 3 month period, will be identified and receive immediate intervention.

Priority Students are those who are not yet achieving at expected curriculum level.

Students on the Inclusive Ed register will make progress relative to their capability

End 2022

There was a significant increase in All students above and at expected levels in 2019, this held in 2021 but decreased by 5% in 2022.

There has been a steady increase in the number of students who started at Puketapu School achieving at or above in Reading from 2019-2022 with an increase of 18%. This increase was an exception to other cohorts and continued to improve by 6% in the 2021-22 year.

Our Māori learners showed a decrease of 9% from 2021-22 and the disparity widened to 15%.

Both Male and female learners showed a reduction in achievement from 2020-2022, a typical pattern.

More notable shifts were seen in the year 8 cohort which increased by 5% but a reduction of 26% was seen in the year 7 group.

Other cohorts showed shifts of between 1 and 5 % either way.

ACTIONS - *What are we doing? What are we planning to do (first half)*

Schoolwide:

Science of reading - Structured Literacy

Continuous learning through the hybrid approach

What does reading / practicing / engaging look like at home

Professional Growth Cycle (PGC) plan

See bottom of the table for Learning team targets and ACTIONS

EVALUATION (mid year)- *Where to next?*

Achievement At or Above in reading:

- Has remained stable in the first half year at 60% & 59% respectively, for ALL students
- Māori achieving At or Above is down by 3%
- NZE achieving At or Above is down by 2%
- Boys have increased by 3% and girls are down by 5% - very interesting
- The disparity between Māori and NZE is continuing to reduce (EOY 2020 at 14%, EOY 2021 at 8%, MID 2022 at 7%)

- Overall, in ALL students there has been a significant improvement in achievement for the year 1 and 2 cohorts (50% and 13% respectively)
- Consistent levels of achievement can be seen in the year 7 cohort
- Years 3,4,5,6 and 8 show a decrease in the percentage of students at or above with a significant drop in year 8.

2022 Analysis of Variance



WRITING

OUTCOMES - What happened?

End of the Year 2021

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All	20/20 (100%)	65/65 (100%)	11/51 (22%)	25/62 (40%)	21/50 (42%)	15/39 (38%)	32/52 (62%)	15/30 (50%)	25/40 (63%)	229/409 (56%)
Māori	10/10 (100%)	23/23 (100%)	4/22 (18%)	8/27 (30%)	8/18 (44%)	8/20 (40%)	11/19 (58%)	2/10 (10%)	12/20 (60%)	86/169 (51%)
NZE	10/10 (100%)	29/29 (100%)	4/25 (16%)	14/28 (50%)	10/23 (43%)	4/12 (33%)	18/26 (69%)	8/12 (67%)	8/12 (67%)	105/177 (59%)
Male	15/15 (100%)	39/39 (100%)	5/23 (22%)	8/30 (27%)	11/25 (44%)	4/17 (24%)	26/28 (93%)	5/17 (29%)	5/16 (31%)	106/210 (50%)
Female	5/5 (100%)	26/26 (100%)	6/28 (21%)	17/32 (53%)	10/25 (40%)	11/22 (50%)	18/24 (75%)	10/13 (77%)	20/24 (83%)	123/199 (62%)

Mid Year 2022

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All		47/47 (100%)	22/62 (35%)	17/52 (33%)	6/58 (10%)	10/51 (20%)	10/35 (29%)	22/48 (46%)	15/30 (50%)	140/368 (38%)
Māori		22/22 (100%)	9/23 (39%)	7/21 (33%)	2/26 (7%)	5/23 (22%)	5/19 (26%)	7/19 (37%)	3/12 (25%)	60/163 (37%)
NZE		22/22 (100%)	9/27 (33%)	8/24 (33%)	4/26 (15%)	4/20 (20%)	2/9 (22%)	14/24 (58%)	6/10 (60%)	69/161 (43%)
Male		24/24 (100%)	10/37 (27%)	5/21 (24%)	3/30 (10%)	4/27 (15%)	3/13 (23%)	7/27 (26%)	8/16 (50%)	64/194 (33%)
Female		23/23 (100%)	12/25 (48%)	12/31 (39%)	3/28 (11%)	6/24 (25%)	7/22 (32%)	15/21 (71%)	7/14 (50%)	86/187 (46%)

2022 Analysis of Variance



End Year 2022										
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All	20/20 (100%)	47/47 (100%)	14/63 (22%)	13/51 (26%)	22/59 (37%)	14/52 (27%)	20/39 (51%)	23/47 (49%)	15/32 (47%)	188/410 (46%)
Māori	6/6 (100%)	21/21 (100%)	4/22 (19%)	5/20 (25%)	7/26 (27%)	6/23 (26%)	9/20 (45%)	7/19 (37%)	2/12 (17%)	67/169 (40%)
NZE	13/13 (100%)	22/22 (100%)	5/28 (18%)	6/24 (25%)	11/27 (41%)	7/21 (33%)	6/11 (55%)	14/23 (61%)	8/12 (67%)	92/181 (50%)
Male	11/11 (100%)	24/24 (100%)	5/36 (14%)	6/20 (30%)	7/29 (24%)	6/27 (22%)	6/16 (38%)	9/26 (35%)	7/17 (41%)	81/206 (39%)
Female	9/9 (100%)	23/23(100%)	9/27 (33%)	7/31 (23%)	15/30 (50%)	8/25 (32%)	14/23 (61%)	14/21 (67%)	8/15 (56%)	97/204 (48%)

OUTCOMES - What happened?

All students	Maori	NZ European	Male	Female	All Students who started at this school
EoY 2019 48% at or above EoY 2020 59% at or above EoY 2021 56 % at or above EoY 2022 46% at or above	EoY 2019 43% at or above EoY 2020 51% at or above EoY 2021 51% at or above EoY 2022 40% at or above	EoY 2019 53% at or above EoY 2020 66% at or above EoY 2021 59% at or above EoY 2022 50% at or above	EoY 2019 43% at or above EoY 2020 53% at or above EoY 2021 50% at or above EoY 2022 39% at or above	EoY 2019 53% at or above EoY 2020 65% at or above EoY 2021 62% at or above EoY 2022 48% at or above	EoY 2019 51% at or above EoY 2020 59% at or above EoY 2021 60 % at or above EoY 2022 48% at or above

WHAT DO WE NOTICE?

Beginning 2022:

There is a 12% disparity between boys and girls achievement in writing - a typical pattern but still raises the question of what are the barriers to

2022 Analysis of Variance



our boys in writing? How do we engage our boys?

There is a 8% disparity between Maori and NZE achievement (**86** Maori compared to **105** NZE students)

For students who have started at Puketapu school, the 2021 years achievement data has remained stable at 60%, while after around 10% improvement in achievement data across all cohorts in 2019-2020, rates stabilised or dropped at the end 2021, the most significant drop being in the NZE group.

The year 2 groups have consistently struggled to reach expected achievement rates for their age.

The year 6 boys group made significant gains in 2021 - in response to the Teaching As Inquiry in the team in 2021

There is a significant difference between reading and writing in the years 1-3: as writing is cognitively much more demanding than reading, we wonder if we need to include more opportunities to write in our daily programme.

End of year 2022:

After a significant jump in 2019-20 a steady reduction of numbers of students achieving at or above expected levels has been seen from EoY 2020 to 2022 in writing.

The number of students who started at Puketapu School achieving at or above held in 2020-21 but declined significantly by end of 2022 as did all other cohorts.

Our female students showed the greatest reduction of 14%.

Our measures for year 1 achievement recognises all students at this age achieving at or above, resulting in a decline in data as the cohort move into year 2

Year 6 cohort has improved from 38% EoY 2021 to 51% EoY 2022.

TARGETS

Schoolwide:

Students who are currently below expected curriculum level will make accelerated progress and be tracked, on their team Reading tracking document, to ensure this is happening.

Priority students who have not made progress over a 3 month period, will be identified and receive immediate intervention.

Priority Students are those who are not yet achieving at expected curriculum level.

Students on the Inclusive Ed register will make progress relative to their capability

See learning team targets below

EVALUATION (mid year) - *Where to next?*

Achievement At or Above in writing :

- There has been a decrease in the number of students achieving at or above.
- The disparity between Maōri and NZE is continuing to reduce (EOY 2020 at 14%, EOY 2021 at 8%, MID 2022 at 6%)
- We wonder if this drop in achievement is:
 - An outcome of COVID and Flu high absenteeism and learners missing the opportunity to engage in writing

2022 Analysis of Variance



- Some parts of our kura relying on e-asttle assessment rather than an overall teacher judgment
- Some students report that challenges with spelling impacts on engagement and confidence in writing - we believe that progress in Reading through the Structured Literacy approach will impact positively on writing data moving forward
- See learning team actions.

MATHEMATICS

End of the Year 2021

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All	20/20 (100%)	65/65 (100%)	29/51 (57%)	44/62 (71%)	29/50 (58%)	19/39 (49%)	29/52 (55%)	12/30 (40%)	18/40 (45%)	265/409 (65%)
Māori	10/10 (100%)	23/23 (100%)	11/22 (50%)	18/27 (27%)	11/18 (61%)	8/20 (40%)	9/19 (47%)	1/10 (10%)	9/20 (45%)	100/169 (59%)
NZE	10/10 (100%)	29/29 (100%)	15/25 (60%)	20/28 (71%)	13/23 (57%)	9/12 (75%)	15/26 (58%)	7/12 (58%)	6/12 (50%)	124/177 (70%)
Male	15/15 (100%)	39/39 (100%)	18/23 (78%)	23/30 (77%)	17/25 (68%)	10/17 (59%)	16/28 (57%)	7/17 (41%)	6/16 (38%)	151/210 (72%)
Female	5/5 (100%)	26/26 (100%)	11/28 (39%)	21/32 (38%)	12/25 (48%)	9/22 (41%)	13/24 (54%)	5/13 (38%)	12/24 (50%)	114/199 (57%)

Mid Year 2022

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
All		47/47 (100%)	60/62 (97%)	38/51 (75%)	26/58 (45%)	19/51 (37%)	7/35 (20%)	20/48 (42%)	9/30(30%)	227/380 (60%)
Māori		22/22 (100%)	23/23 (100%)	14/21 (66%)	9/26 (35%)	9/23 (39%)	6/19 (32%)	7/19 (37%)	1/12 (8%)	90/163 (55%)
NZE		22/22 (100%)	26/27 (96%)	19/24 (79%)	12/26 (46%)	5/20 (25%)	4/9 (44%)	12/24 (50%)	5/10 (50%)	104/160 (65%)
Male		24/24 (100%)	37/37 (100%)	16/21 (76%)	15/30 (50%)	12/27 (44%)	3/13(23%)	13/27 (48%)	7/16 (44%)	126/193 (65%)
Female		23/23 (100%)	23/25(92%)	22/31 (71%)	11/28 (39%)	6/24 (25%)	8/22 (36%)	7/21 (33%)	2/14 (14%)	101/187 (54%)

2022 Analysis of Variance



End Year 2022										
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Schoolwide
ALL	20/20 (100%)	47/47 (100%)	37/63 (59%)	32/51 (63%)	38/59 (64%)	23/52 (44%)	19/39 (49%)	22/47 (47%)	14/32 (44%)	251/410 (61%)
Māori	6/6 (100%)	21/21 (100%)	11/22 (50%)	10/20 (50%)	15/26 (58%)	10/23 (43%)	8/20 (40%)	7/19 (37%)	2/12 (17%)	90/169 (53%)
NZE	13/13 (100%)	22/22 (100%)	19/28 (68%)	18/24 (75%)	17/27 (63%)	10/21 (48%)	8/11 (73%)	12/23 (52%)	2/12 (17%)	127/181 (70%)
Male	11/11 (100%)	24/24(100%)	21/36 (58%)	16/20 (80%)	20/29 (69%)	16/27 (59%)	7/16 (44%)	14/26 (54%)	8/17 (47%)	137/206 (67%)
Female	9/9 (100%)	23/23(100%)	16/27 (59%)	16/31 (52%)	17/30 (57%)	23/25 (92%)	12/23 (52%)	8/21 (38%)	6/15 (40%)	114/204 (56%)

OUTCOMES - What happened?

All students	Māori	NZ European	Male	Female	All Students who started at this school
EoY 2019 56% at or above EoY 2020 65% at or above EoY 2021 65% at or above EoY 2022 61% at or above	EoY 2019 51% at or above EoY 2020 58% at or above EoY 2021 59% at or above EoY 2022 53% at or above	EoY 2019 60% at or above EoY 2020 74% at or above EoY 2021 70% at or above EoY 2022 70% at or above	EoY 2019 56% at or above EoY 2020 66% at or above EoY 2021 72% at or above EoY 2022 67% at or above	EoY 2019 56% at or above EoY 2020 66% at or above EoY 2021 57% at or above EoY 2022 56% at or above	EoY 2019 59% at or above EoY 2020 74% at or above EoY 2021 73% at or above EoY 2022 66% at or above

WHAT DO WE NOTICE?

Beginning year:

All cohorts experienced improvement data in the 2019-2020 school year.

Māori learners experienced a very small shift, NZE dropped by 4%, our boys raised by 6% and a drop of 9% was evident in the female cohort.

Overall achievement was stable at 74/73% of students at or above expected levels in math.

Students who started at this school have achievement rates at 73% at or above expected levels.

End of year:

The end of 2022 saw a 4% decrease in students achieving at or below expectations from EoY 2021 and 2020.

NZE sustained numbers of students achieving at or above.

Māori, male, female and students who started at this school cohorts all showed between 1 and 6% reduction.

Of the students who started at Puketapu school, 5% more than were achieving at or above all students

2022 Analysis of Variance



Māori achieving at or above by the end 2022 had reduced from the previous 2 years by 5-6% with a slightly wider disparity with NZE.

TARGETS

Schoolwide:

Students who are currently below expected curriculum level will make accelerated progress and be tracked, on their team Reading tracking document, to ensure this is happening.

Priority students who have not made progress over a 3 month period, will be identified and receive immediate intervention.

Priority Students are those who are not yet achieving at expected curriculum level.

Students on the Inclusive Ed register will make progress relative to their capability

EVALUATION (mid year) - *Where to next?*

- Mid year achievement data shows a decrease of 5% of all students achieving at or above in math.
 - -4 for our Māori students
 - -5 NZE learners
 - - 7 male learners
 - - 3 female learners
- Disparity between Māori and NZE in 2021 has reduced by 2% by mid 2022
- Disparity between male and female has reduced by 6% by mid 2022

ACTIONS - *What are we doing?*

Schoolwide:-

Rimu: [Rimu Achievement Targets 2022](#)

Tōtara: [Tōtara Achievement Targets 2022](#)

Kowhai: [Kowhai Achievement Targets 2022](#)

Kauri: [Kauri Achievement Targets 2022](#)

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