

# PUKETAPU SCHOOL (NEW PLYMOUTH)

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 2223

**Principal:** Katherine Pascoe

**School Address:** 25 Dillon Drive, Bell Block

**School Postal Address:** 25 Dillon Drive, Bell Block, New Plymouth, 4312

**School Phone:** 06 755 0973

**School Email:** office@puketapu.school.nz

**Accountant / Service Provider:**

**Education } Services.**  
*Dedicated to your school*

# PUKETAPU SCHOOL (NEW PLYMOUTH)

Annual Financial Statements - For the year ended 31 December 2023

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# Puketapu School (New Plymouth)

## 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.

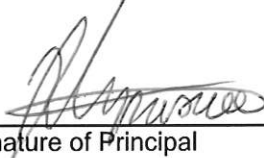
The School's 2023 financial statements are authorised for issue by the Board.

Paora Rauputu  
Full Name of Presiding Member

  
Signature of Presiding Member

31 May 2024  
Date:

Katherine Pascoe  
Full Name of Principal

  
Signature of Principal

31 May 2024  
Date:

**Puketapu School (New Plymouth)**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	4,215,345	3,442,610	3,633,705
Locally Raised Funds	3	81,544	10,000	105,981
Interest		26,298	1,500	5,151
Gain on Sale of Property, Plant and Equipment		7	-	3,292
<b>Total Revenue</b>		<b>4,323,194</b>	<b>3,454,110</b>	<b>3,748,129</b>
<b>Expense</b>				
Locally Raised Funds	3	55,753	29,472	45,757
Learning Resources	4	2,638,755	2,289,168	2,409,173
Administration	5	560,692	647,009	461,250
Interest		4,007	5,000	5,384
Property	6	859,819	483,461	548,016
Loss on Disposal of Property, Plant and Equipment		9,935	-	737
<b>Total Expense</b>		<b>4,128,961</b>	<b>3,454,110</b>	<b>3,470,317</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>194,233</b>	<b>-</b>	<b>277,812</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>194,233</b>	<b>-</b>	<b>277,812</b>

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

**Puketapu School (New Plymouth)**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		959,974	652,604	682,162
Total comprehensive revenue and expense for the year		194,233	-	277,812
<b>Equity at 31 December</b>		1,154,207	652,604	959,974
Accumulated comprehensive revenue and expense		1,154,207	652,604	959,974
<b>Equity at 31 December</b>		1,154,207	652,604	959,974

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	151,510	521,888	492,420
Accounts Receivable	8	176,316	102,703	191,836
GST Receivable		31,175	94,393	-
Prepayments		21,252	13,462	16,271
Inventories	9	3,128	2,403	3,483
Investments	10	299,352	149,352	149,352
Funds Receivable for Capital Works Projects	16	65,619	-	43,012
		<u>748,352</u>	<u>884,201</u>	<u>896,374</u>
<b>Current Liabilities</b>				
GST Payable		-	-	18,405
Accounts Payable	12	244,841	492,398	311,331
Revenue Received in Advance	13	14,540	18,633	2,696
Provision for Cyclical Maintenance	14	22,945	24,655	15,477
Finance Lease Liability	15	18,120	12,735	16,463
Funds held for Capital Works Projects	16	-	-	1,244
Funds held on behalf of COL - Kahui Ako Cluster	17	6,909	-	-
		<u>307,355</u>	<u>548,421</u>	<u>365,616</u>
<b>Working Capital Surplus/(Deficit)</b>		440,997	335,780	530,758
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	762,778	364,140	496,025
Work in Progress		15,654	-	-
		<u>778,432</u>	<u>364,140</u>	<u>496,025</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	43,678	29,443	40,050
Finance Lease Liability	15	21,544	17,873	26,759
		<u>65,222</u>	<u>47,316</u>	<u>66,809</u>
<b>Net Assets</b>		<u>1,154,207</u>	<u>652,604</u>	<u>959,974</u>
<b>Equity</b>		<u>1,154,207</u>	<u>652,604</u>	<u>959,974</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,409,735	1,319,686	1,295,392
Locally Raised Funds		75,301	10,000	68,288
Goods and Services Tax (net)		(49,580)	-	112,798
Payments to Employees		(571,386)	(402,489)	(454,725)
Payments to Suppliers		(664,307)	(1,150,313)	(512,620)
Interest Paid		(4,007)	(5,000)	(5,384)
Interest Received		25,237	1,500	2,352
<b>Net cash from/(to) Operating Activities</b>		<b>220,993</b>	<b>(226,616)</b>	<b>506,101</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,478	-	500
Purchase of Property Plant & Equipment (and Intangibles)		(385,022)	(71,353)	(216,837)
Purchase of Investments		(150,000)	-	-
<b>Net cash from/(to) Investing Activities</b>		<b>(532,544)</b>	<b>(71,353)</b>	<b>(216,337)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(12,417)	(18,968)	(11,850)
Funds Administered on Behalf of Other Parties		(16,942)	-	(624,319)
<b>Net cash from/(to) Financing Activities</b>		<b>(29,359)</b>	<b>(18,968)</b>	<b>(636,169)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(340,910)</b>	<b>(316,937)</b>	<b>(346,405)</b>
Cash and cash equivalents at the beginning of the year	7	492,420	838,825	838,825
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>151,510</b>	<b>521,888</b>	<b>492,420</b>

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

# Puketapu School (New Plymouth) Notes to the Financial Statements For the year ended 31 December 2023

## 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

#### *Basis of Preparation*

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

#### *Financial Reporting Standards Applied*

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

#### *PBE Accounting Standards Reduced Disclosure Regime*

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

#### *Measurement Base*

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

#### *Presentation Currency*

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

#### *Specific Accounting Policies*

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

#### *Critical Accounting Estimates And Assumptions*

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

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

#### *Cyclical maintenance*

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



#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

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

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

##### **Other Grants where conditions exist**

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

##### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of Stationery and 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 material.

### **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
Buildings	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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

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

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

#### **t) Financial Instruments**

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

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,493,364	1,322,040	1,374,530
Teachers' Salaries Grants	2,107,124	1,814,858	1,880,575
Use of Land and Buildings Grants	612,371	303,226	376,133
Other Government Grants	2,486	2,486	2,467
	4,215,345	3,442,610	3,633,705

The school has opted in to the donations scheme for this year. Total amount received was \$61,186.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	17,962	3,500	41,740
Fees for Extra Curricular Activities	29,264	-	23,808
Trading	3,435	4,000	1,533
Fundraising & Community Grants	30,883	2,500	38,900
	81,544	10,000	105,981
<b>Expense</b>			
Extra Curricular Activities Costs	48,057	25,472	42,012
Trading	7,696	4,000	3,745
	55,753	29,472	45,757
<i>Surplus/(Deficit) for the year Locally raised funds</i>	25,791	(19,472)	60,224

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	63,328	76,680	54,777
Library Resources	2,569	5,915	3,102
Employee Benefits - Salaries	2,419,417	2,070,734	2,243,000
Staff Development	28,350	27,000	7,759
Depreciation	117,409	78,339	88,025
Book Room Resources	-	20,000	8,187
Extra Curricular Activities	7,682	10,500	4,323
	2,638,755	2,289,168	2,409,173

## 5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	6,748	6,748	6,551
Board Fees	3,685	3,245	3,547
Board Expenses	14,108	8,000	3,540
Communication	3,774	9,164	8,480
Consumables	11,119	8,000	6,226
Other	34,440	41,439	26,307
Employee Benefits - Salaries	156,231	146,613	142,252
Insurance	8,876	8,000	7,909
Service Providers, Contractors and Consultancy	12,360	15,800	11,520
Healthy School Lunch Programme	309,351	400,000	244,918
	<b>560,692</b>	<b>647,009</b>	<b>461,250</b>

## 6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	79,396	67,000	71,102
Cyclical Maintenance Provision	52,024	14,736	3,464
Grounds	46,195	44,500	23,052
Heat, Light and Water	29,863	20,868	24,730
Rates	3,357	3,100	2,978
Repairs and Maintenance	33,066	26,531	43,843
Use of Land and Buildings	612,371	303,226	376,133
Security	3,547	3,500	2,714
	<b>859,819</b>	<b>483,461</b>	<b>548,016</b>

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	101,510	521,888	492,420
Short-term Bank Deposits	50,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<b>151,510</b>	<b>521,888</b>	<b>492,420</b>

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

### 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	160	20
Receivables from the Ministry of Education	-	-	3,754
Interest Receivable	4,734	874	3,673
Teacher Salaries Grant Receivable	171,582	101,669	184,389
	176,316	102,703	191,836
Receivables from Exchange Transactions	4,734	1,034	3,693
Receivables from Non-Exchange Transactions	171,582	101,669	188,143
	176,316	102,703	191,836

### 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	323	486	509
Uniforms	2,805	1,917	2,974
	3,128	2,403	3,483

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	299,352	149,352	149,352
	299,352	149,352	149,352
Total Investments			



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	-	48,602	-	-	(536)	48,066
Building Improvements	173,969	90,140	-	-	(20,931)	243,178
Furniture and Equipment	263,712	168,294	(12,399)	-	(64,610)	354,997
Information and Communication Technology	14,070	76,394	-	-	(12,416)	78,048
Leased Assets	41,188	13,138	(7)	-	(17,531)	36,788
Library Resources	3,086	-	-	-	(1,385)	1,701
<b>Balance at 31 December 2023</b>	<b>496,025</b>	<b>396,568</b>	<b>(12,406)</b>	<b>-</b>	<b>(117,409)</b>	<b>762,778</b>

The net carrying value of equipment held under a finance lease is \$36,788 (2022: \$41,188)

### 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
	\$	\$	\$	\$	\$	\$
Buildings	48,602	(536)	48,066	-	-	-
Building Improvements	470,884	(227,706)	243,178	380,744	(206,775)	173,969
Furniture and Equipment	685,382	(330,385)	354,997	579,547	(315,835)	263,712
Information and Communication Technology	156,581	(78,533)	78,048	98,662	(84,592)	14,070
Leased Assets	67,932	(31,144)	36,788	64,967	(23,779)	41,188
Library Resources	125,403	(123,702)	1,701	125,403	(122,317)	3,086
<b>Balance at 31 December</b>	<b>1,554,784</b>	<b>(792,006)</b>	<b>762,778</b>	<b>1,249,323</b>	<b>(753,298)</b>	<b>496,025</b>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	52,109	374,872	28,179
Accruals	6,748	6,361	6,551
Banking Staffing Overuse	4,978	-	83,725
Employee Entitlements - Salaries	171,582	101,669	184,389
Employee Entitlements - Leave Accrual	9,424	9,496	8,487
	<u>244,841</u>	<u>492,398</u>	<u>311,331</u>
 Payables for Exchange Transactions	 244,841	 492,398	 311,331
	<u>244,841</u>	<u>492,398</u>	<u>311,331</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - MOE	5,298	-	-
Other Revenue In Advance	9,242	18,633	2,696
	<u>14,540</u>	<u>18,633</u>	<u>2,696</u>

## 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	55,527	39,362	52,063
Increase to the Provision During the Year	14,414	14,736	14,539
Use of the Provision During the Year	(40,928)	-	-
Other Adjustments	37,610	-	(11,075)
	<u>66,623</u>	<u>54,098</u>	<u>55,527</u>
 Provision at the End of the Year	 66,623	 54,098	 55,527
	<u>66,623</u>	<u>54,098</u>	<u>55,527</u>
 Cyclical Maintenance - Current	 22,945	 24,655	 15,477
Cyclical Maintenance - Non current	43,678	29,443	40,050
	<u>66,623</u>	<u>54,098</u>	<u>55,527</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 / 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	21,392	12,735	20,407
Later than One Year and no Later than Five Years	23,749	17,873	30,414
Future Finance Charges	(5,477)	-	(7,599)
	39,664	30,608	43,222

#### Represented by

Finance lease liability - Current	18,120	12,735	16,463
Finance lease liability - Non current	21,544	17,873	26,759
	39,664	30,608	43,222

### 16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
A & F Block Alterations		226278	(13,333)	13,333	-	-	-
A Block Admin Alts		225270	(14,016)	24,879	(10,863)	-	-
Roll Growth Classrooms		216819	(15,663)	-	(49,956)	-	(65,619)
ILE Alter of 2x Totara		226278	1,244	5,237	(6,481)	-	-
G & K Roofing/Cladding		232522	-	180,421	(180,421)	-	-
Boiler G/ Heating		232521	-	48,221	(48,221)	-	-
Totals			(41,768)	272,091	(295,942)	-	(65,619)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(65,619)

	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 Alter of 2x Totara		226278	-	121,536	(120,292)	-	1,244
Totals			231,151	460,362	(767,356)	34,075	(41,768)

#### Represented by:

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

### 17. Funds held on behalf of COL - Kahui Ako Cluster

Puketapu School (New Plymouth) is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	12,163	-	-
Funds Received from MoE			
Total funds received	12,163	-	-
Funds Spent on Behalf of the Cluster	5,254	-	-
Funds remaining	6,909	-	-
Funds Held at Year End	<u>6,909</u>	-	-

### 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,685	3,547
<i>Leadership Team</i> Remuneration	910,734	812,183
Full-time equivalent members	11.00	8.00
Total key management personnel remuneration	914,419	815,730

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 20 and 4 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

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	190 - 200	150 - 160
Benefits and Other Emoluments	5 - 6	4 - 5
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	1.00	1.00
110 - 120	2.00	-
130 - 140	1.00	1.00
	4.00	2.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

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

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

### 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.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: Nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	151,510	521,888	492,420
Receivables	176,316	102,703	191,836
Investments - Term Deposits	299,352	149,352	149,352
Total financial assets measured at amortised cost	627,178	773,943	833,608

#### Financial liabilities measured at amortised cost

Payables	244,841	492,398	311,331
Finance Leases	39,664	30,608	43,222
Total financial liabilities measured at amortised cost	284,505	523,006	354,553

### 24. Events After Balance Date

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

### 25. Comparatives

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

### 26. New Plymouth Group Mowing Scheme

Puketapu School (New Plymouth) was part of a partnership in the New Plymouth Group Mowing Scheme. The mowing scheme is a In March 2023 the Scheme was wound up and Puketapu School (New Plymouth) was paid out their share totalling \$3,045.74.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF PUKETAPU SCHOOLS'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

#### Basis 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 arise from section 134 of the Education and Training Act 2020.

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

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

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

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

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

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

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

errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 25 to 29, 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 (including International Independence Standards) (New Zealand) (PES 1)* 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

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Ngatai Walker	Principal	ex Officio	Jan 2024
Hayley Adams	Parent Representative	Elected	Sep 2025
Paul Rauputu	Parent Representative	Elected	Sep 2025
Shannen Robinson	Parent Representative	Elected	Dec 2024
Stephanie Julian	Parent Representative	Elected	Sep 2025
Megan Corin	Parent Representative	Elected	Sep 2025
Cara Knuckey	Staff Representative	Elected	Sep 2025

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## **Kiwisport Statement 2023**

The Kiwisport component of the School's operational grant for 2023 was \$6,138.36

Engaging in sports fosters crucial life skills for children, promoting teamwork, discipline, and resilience. Physical activity enhances overall health, combating sedentary lifestyles. It instils a sense of accomplishment, boosting confidence and self-esteem. Moreover, sports teach valuable lessons about winning graciously, handling defeat, and navigating challenges, shaping well-rounded individuals.

The Kiwisport Funding received by our kura this year was spent by the school on resourcing Learning Assistants to oversee students in the morning and lunch playtimes.

We funded one management unit for one of our teachers to be the Sports Coordinator for external sports. This person has supported and encouraged involvement in school teams for touch rugby, netball, indoor netball, basketball, miniball, winter and summer hockey. In particular a large percentage of our students played in the local Bell Block Touch Rugby competition. We fielded 13 teams with over 130 students playing in Term 1 which increased to 16 teams in Term 4. Building teams has also increased the number of parent coaches involved and our school

We also had students playing rugby league, rugby union, football and cricket for local Bell Block and New Plymouth sports clubs.

We also resourced one management unit for our Health & P.E Leader to continue to develop our sporting skills here at Puketapu School. Additionally, external sportspeople and experts with specific sporting skills have been invited to support and encourage our students' development.

In the coming year, we plan to further cultivate and encourage sports both within our school and our wider community. By enhancing sport, we aim to not only elevate the quality of recreational sports but also boost participation in organised sports. Ultimately, we believe this will contribute to the overall health and wellbeing of our students and whānau.

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

Ngatai Walker  
Tumuaki

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## **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.*

# PĀNGARAU, PĀNUI, TUHITUHI

## 2023 WHOLE SCHOOL ACHIEVEMENT DATA

	PĀNGARAU (MATHEMATICS)		PĀNUI (READING)		TUHITUHI (WRITING)	
	END 2022	END 2023	END 2022	END 2023	END 2022	END 2023
<b>ALL (413)</b>	57%	69% (+12)	47%	67% (+20)	41%	58% (+17)
STARTED AT PUKETAPU	59%	73% (+14)	47%	68% (+21)	40%	58% (+18)
<b>NZE (181)</b>	64%	75% (+11)	50%	71% (+21)	46%	62% (+16)
STARTED AT PUKETAPU	66%	78% (+12)	50%	74% (+24)	48%	63% (+15)
<b>MĀORI (176)</b>	49%	61% (+12)	42%	59% (+17)	32%	52% (+20)
STARTED AT PUKETAPU	53%	69% (+16)	42%	61% (+19)	30%	56% (+26)
<b>PASIFIKA (16)</b>	54%	67% (+13)	29%	73% (+44)	23%	47% (+24)
STARTED AT PUKETAPU	44%	55% (+11)	30%	64% (+34)	22%	45% (+23)
<b>FEMALE (203)</b>	53%	65% (+12)	50%	69% (+19)	51%	64% (+13)
STARTED AT PUKETAPU	52%	68% (+16)	51%	68% (+17)	52%	64% (+12)
<b>MALE (211)</b>	60%	73% (+13)	44%	65% (+21)	31%	52% (+21)
STARTED AT PUKETAPU	65%	77% (+12)	43%	69% (+26)	29%	53% (+24)