

WINTON SCHOOL

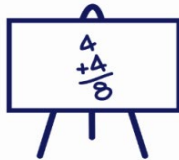
ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	4052
Principal:	Steve Wadsworth
School Address:	16 Eglinton Street, Winton
School Postal Address:	P O Box 4, Winton
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Accountant / Service Provider:



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WINTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Winton School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

NATHAN LYALL
Full Name of Presiding Member

STEVE WADSWORTH
Full Name of Principal


Signature of Presiding Member


Signature of Principal

12/11/2024
Date:

12/11/2024
Date:

Winton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,876,353	2,648,000	2,689,038
Locally Raised Funds	3	1,149,077	109,500	120,389
Interest		49,301	1,500	1,598
Total Revenue		4,074,731	2,759,000	2,811,025
Expense				
Locally Raised Funds	3	109,470	55,500	65,481
Learning Resources	4	2,248,456	2,044,000	2,089,821
Administration	5	169,109	136,500	152,056
Interest		2,697	-	2,737
Property	6	752,347	545,300	599,178
Total Expense		3,282,079	2,781,300	2,909,273
Net Surplus / (Deficit) for the year		792,652	(22,300)	(98,248)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		792,652	(22,300)	(98,248)

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

Winton School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		184,608	312,400	282,856
Total comprehensive revenue and expense for the year		792,652	(22,300)	(98,248)
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		23,064	-	-
Equity at 31 December		1,000,324	290,100	184,608
Accumulated comprehensive revenue and expense		1,000,324	290,100	184,608
Reserves		-	-	-
Equity at 31 December		1,000,324	290,100	184,608

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.

Winton School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	425,864	103,200	109,401
Accounts Receivable	8	172,674	120,000	139,111
Prepayments		12,162	8,000	11,271
GST Receivable	8	13,213	15,000	13,127
Investments		700,000	-	-
		<u>1,323,913</u>	<u>246,200</u>	<u>272,910</u>
Current Liabilities				
Accounts Payable	11	200,808	140,000	193,673
Provision for Cyclical Maintenance	12	21,342	-	9,667
Finance Lease Liability	13	27,290	18,000	21,936
Funds held in Trust	14	5,000	-	5,000
Funds held for Capital Works Projects	15	226,216	-	62,917
		<u>480,656</u>	<u>158,000</u>	<u>293,193</u>
Working Capital Surplus/(Deficit)		843,257	88,200	(20,283)
Non-current Assets				
Property, Plant and Equipment	10	308,704	276,500	335,818
		<u>308,704</u>	<u>276,500</u>	<u>335,818</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	126,945	70,000	102,896
Finance Lease Liability	13	24,092	4,000	27,431
Funds held in Trust	14	600	600	600
		<u>151,637</u>	<u>74,600</u>	<u>130,927</u>
Net Assets		<u>1,000,324</u>	<u>290,100</u>	<u>184,608</u>
Equity		<u>1,000,324</u>	<u>290,100</u>	<u>184,608</u>

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

Winton School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		665,359	648,000	663,633
Locally Raised Funds		1,147,400	109,500	122,059
Goods and Services Tax (net)		(86)	-	3,067
Payments to Employees		(508,689)	(387,000)	(457,239)
Payments to Suppliers		(465,680)	(375,800)	(327,159)
Interest Paid		(2,697)	-	(2,737)
Interest Received		16,800	1,500	1,598
Net cash from/(to) Operating Activities		852,407	(3,800)	3,222
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(4,442)	(20,000)	(23,687)
Purchase of Investments		(700,000)	-	-
Net cash from/(to) Investing Activities		(704,442)	(20,000)	(23,687)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,064	-	
Finance Lease Payments		(17,864)	(31,000)	(26,042)
Funds Administered on Behalf of Other Parties		163,298	-	(31,701)
Net cash from/(to) Financing Activities		168,498	(31,000)	(57,743)
Net increase/(decrease) in cash and cash equivalents		316,463	(54,800)	(78,208)
Cash and cash equivalents at the beginning of the year	7	109,401	158,000	187,609
Cash and cash equivalents at the end of the year	7	425,864	103,200	109,401

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

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

Winton School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20–50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on 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 surplus or deficit.

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) 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.

m) Funds held for Capital works

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

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

n) 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.

o) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

p) 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.

q) Budget Figures

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

r) 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	667,901	645,000	667,776
Teachers' Salaries Grants	1,639,957	1,600,000	1,548,331
Use of Land and Buildings Grants	553,823	400,000	448,702
Other Government Grants	14,672	3,000	24,229
	2,876,353	2,648,000	2,689,038

The school has opted in to the donations scheme for this year. Total amount received was \$42,845.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	1,026,763	35,000	30,069
Fees for Extra Curricular Activities	52,301	39,500	25,996
Trading	13,353	3,000	14,446
Fundraising & Community Grants	28,309	10,000	28,035
Other Revenue	28,351	22,000	21,843
	1,149,077	109,500	120,389
Expense			
Extra Curricular Activities Costs	75,685	48,500	26,701
Trading	15,033	3,000	21,405
Fundraising and Community Grant Costs	12,557	-	11,556
Other Locally Raised Funds Expenditure	6,195	4,000	5,819
	109,470	55,500	65,481
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	1,039,607	54,000	54,908

Donations include a \$1,000,000 bequest from Gordon Lowe, and ex pupil, which the school can use at its own discretion.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	100,822	68,500	88,983
Employee Benefits - Salaries	2,088,185	1,911,000	1,938,193
Staff Development	8,014	6,000	5,345
Depreciation	51,435	58,500	57,300
	2,248,456	2,044,000	2,089,821

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,000	4,600	4,250
Board Fees	3,370	4,000	3,330
Board Expenses	4,035	3,500	6,879
Communication	3,433	4,000	4,180
Consumables	3,950	6,500	6,470
Operating Leases	15,539	9,000	7,990
Other	44,464	33,400	36,229
Employee Benefits - Salaries	85,267	67,000	78,551
Insurance	4,051	4,500	4,177
	<u>169,109</u>	<u>136,500</u>	<u>152,056</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	9,647	3,500	8,958
Consultancy and Contract Services	41,583	39,400	40,228
Cyclical Maintenance	39,613	15,000	8,304
Grounds	15,134	13,300	11,840
Heat, Light and Water	40,661	37,600	36,253
Rates	9,574	10,000	8,103
Repairs and Maintenance	30,497	16,000	24,786
Use of Land and Buildings	553,823	400,000	448,702
Security	1,753	1,500	2,673
Employee Benefits - Salaries	10,062	9,000	9,331
	<u>752,347</u>	<u>545,300</u>	<u>599,178</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	425,864	103,200	109,401
Cash and cash equivalents for Statement of Cash Flows	<u>425,864</u>	<u>103,200</u>	<u>109,401</u>

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

Of the \$425,864 Cash and Cash Equivalents, \$226,216 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,677	-	-
Interest Receivable	32,501	-	-
Teacher Salaries Grant Receivable	138,496	120,000	139,111
	<u>172,674</u>	<u>120,000</u>	<u>139,111</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	172,674	120,000	139,111
	<u>172,674</u>	<u>120,000</u>	<u>139,111</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	700,000	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>700,000</u>	<u>-</u>	<u>-</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	33,000	-	-	-	-	33,000
Building Improvements	169,367	-	-	-	(12,642)	156,725
Furniture and Equipment	84,961	4,442	-	-	(15,152)	74,251
Information and Communication Technology	455	-	-	-	(454)	1
Leased Assets	47,706	19,879	-	-	(22,858)	44,727
Library Resources	329	-	-	-	(329)	-
Balance at 31 December 2023	<u>335,818</u>	<u>24,321</u>	<u>-</u>	<u>-</u>	<u>(51,435)</u>	<u>308,704</u>

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

The net carrying value of furniture and equipment held under a finance lease is \$44,727 (2022: \$47,706)

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
	\$	\$	\$	\$	\$	\$
Land	33,000	-	33,000	33,000	-	33,000
Building Improvements	308,344	(151,619)	156,725	309,675	(140,308)	169,367
Furniture and Equipment	255,763	(181,512)	74,251	262,334	(177,373)	84,961
Information and Communication Technology	39,909	(39,908)	1	48,218	(47,763)	455
Leased Assets	87,516	(42,789)	44,727	136,563	(88,857)	47,706
Library Resources	49,599	(49,599)	-	49,599	(49,270)	329
Balance at 31 December 2023	774,131	(465,427)	308,704	839,389	(503,571)	335,818

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,124	10,000	30,028
Accruals	5,000	10,000	-
Banking Staffing Overuse	29,643	-	17,214
Employee Entitlements - Salaries	138,496	120,000	139,111
Employee Entitlements - Leave Accrual	12,545	-	7,320
	200,808	140,000	193,673
Payables for Exchange Transactions	200,808	140,000	193,673
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	200,808	140,000	193,673

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	112,563	112,563	108,209
Increase to the Provision During the Year	39,613	15,000	8,304
Use of the Provision During the Year	(3,889)	-	(3,950)
Provision at the End of the Year	148,287	127,563	112,563
Cyclical Maintenance - Current	21,342	-	9,667
Cyclical Maintenance - Non current	126,945	70,000	102,896
	148,287	70,000	112,563

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

13. 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	27,290	18,000	21,936
Later than One Year and no Later than Five Years	24,092	4,000	27,431
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>51,382</u>	<u>22,000</u>	<u>49,367</u>
Represented by			
Finance lease liability - Current	27,290	18,000	21,936
Finance lease liability - Non current	24,092	4,000	27,431
	<u>51,382</u>	<u>22,000</u>	<u>49,367</u>

14. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	5,000	-	5,000
Funds Held in Trust on Behalf of Third Parties - Non-current	600	600	600
	<u>5,600</u>	<u>600</u>	<u>5,600</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Technology Block Stage 2	229415	54,956	250,000	(81,464)	-	223,492
Technology Block Stage 1		-	-	-	-	-
Switchboard/Toilet	229414	7,961	1,343	(9,304)	-	-
Storm Damage	241431	-	9,944	(7,220)	-	2,724
Totals		<u>62,917</u>	<u>261,287</u>	<u>(97,988)</u>	<u>-</u>	<u>226,216</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

226,216

2022	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Office		10,032	16,193	(26,225)	-	-
Technology Block Stage 1		84,586	28,515	(58,145)	-	54,956
Switchboard/Toilet	229414	-	12,092	(4,131)	-	7,961
		-	-	-	-	-
		-	-	-	-	-
Totals		94,618	56,800	(88,501)	-	62,917

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

62,917
-

16. Related Party Transactions

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

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

17. 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	3,370	3,330
<i>Leadership Team</i>		
Remuneration	274,407	258,448
Full-time equivalent members	2	2
Total key management personnel remuneration	277,777	261,778

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider finance, property and student welfare matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
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:

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	3	2
110-120	2	-
	<u>5.00</u>	<u>2.00</u>

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

18. 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	-	-

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$667,691 (2022:\$62,917) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Technology Block Stage 2	816,000	151,033	664,967
Storm Damage	9,944	7,220	2,724
Total	825,944	158,253	667,691

(b) Operating Commitments

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

(a) Nil

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	425,864	103,200	109,401
Receivables	172,674	120,000	139,111
Investments - Term Deposits	700,000	-	-
Total financial assets measured at amortised cost	<u>1,298,538</u>	<u>223,200</u>	<u>248,512</u>

Financial liabilities measured at amortised cost

Payables	200,808	140,000	193,673
Finance Leases	51,382	22,000	49,367
Total financial liabilities measured at amortised cost	<u>252,190</u>	<u>162,000</u>	<u>243,040</u>

22. Events After Balance Date

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

23. Comparatives

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

STATEMENT OF VARIANCE

Intervention Summary

Type of Intervention: In-class teacher support

Curriculum Area: Literacy

Year Level: 2

Timeframe: 1 term with Literacy Support Teacher, ongoing accelerated in-class support for remainder of the year.

Target: for identified students in Room 6 to be achieving at L20 in the Dandelion sequence by the end of the year. This included 8 Year 2 students (7 girls, 1 boy) and 1 Year 3 student.

Purpose of the Intervention:

To raise the achievement of 9 students in Structured Literacy

Delivery:

In term 1, two groups of students received specialist teaching 3 days a week as well as reading on a daily basis with the classroom teacher. During term 1, the students maintained what they had previously learnt.

During our structured literacy programme, a consistent and systematic approach to teaching new letter sounds was implemented that was tailored for individual needs e.g. word and sentence level fluency was practised on a daily basis until students learnt to read more smoothly. From term 2, these groups of learners were taught by myself in the Library (due to space in the classroom) 3 days a week.

To what degree was there accelerated progress?

Every child involved in the Literacy intervention made great progress with 7 of the Year 2 students (6 girls, 1 boy) involved in the intervention, now reading at a level above the target. The remaining 2 students are now reading at U18 independently. These students have required more support to achieve at this level

All students are now reading more fluently at word, sentence and text level as their knowledge of our letter sound system has improved significantly.

There has been a significant shift in student confidence and their ability to transfer their skills to read rich texts (at a similar level).

Identify three – five strategies/learning conditions that supported acceleration, providing some specific detail and elaboration for each.

- **Teacher Support** - From term 2, Mel Brunell (Support Teacher) came into class during Literacy time from Tuesday to Thursday for 40 minutes which reduced the number of reading groups each of us taught. This allowed me to spend at least 15 to 20 minutes with the two target groups out of class. I was able to focus on their individual needs, without managing the remaining students in class. The intervention groups were also taught on Monday and Friday but the timeframe was reduced due to the number of groups being taught each day.
- **Structured Teaching approach** - on a daily basis, the following approach was used
 - reading previous texts to improve fluency and use of expression
 - revision of sounds

- reading and writing words
- writing dictated sentences
- reading aloud
- follow up activities based on the story which were used to build comprehension and letter sound knowledge
- games based on sounds being learnt (one game sent home weekly in Term 3 & 4 for practise)
- **Support Staff** - each student in the group read with the teacher aide to practise fluency. Students worked on reading fluently at sentence level. During term 2, there was significant improvement in the reading fluency of 4 students so they no longer required extra support from the teacher aide. The remaining 4 students received support on a daily basis, doing repeated reading which helped with their fluency. In term 4, 2 students also received 'speed reading' support using Nessy and 'Sound Write' resources to improve their word and sentence level fluency. We also identified that 1 student had difficulty with eye tracking so has begun a programme to help with this issue.

Note: 1 student was moved to Room 5 at the end of term 2 due to an increased number of Year 3's joining Room 6. The student has made accelerated progress in Room 5 as teacher aide support was provided on a daily basis.

- **RTLit Support** - one student received support from the Resource Teacher of Literacy to improve fluency, particularly at word level as the student had to decode the words, by blending the phonemes each time they read the word. The student had difficulty remembering the words after decoding them by blending the phonemes together. This support helped reduce the student's cognitive load and helped build confidence. In term 2 and 4, the teacher aide continued to work with this student three times a week.
- **Literacy Support expert** - talking to Maryse about the students progress helped me when I had identified areas that needed addressed or students who needed extra support e.g. eye tracking, word level fluency (words read per minute). She provided valuable guidance and support. At the end of the intervention, we used a different assessment tool to gauge student progress which confirmed what I was observing on a daily basis.

What was the impact of the intervention on student achievement?

	Dandelion Level start of year	Dandelion Level Mid Year	Dandelion Level end of year	PM Level
Student 1 (Female)	U7	U12	L1.3	PM17
Student 2 (Female)	U7	U12	L1.3	PM17
Student 3 (Female)	U7	U12	L1.3	PM17
Student 4 (Female)	U7	U12	L1.3	PM17
Student 5 (Female)	U7	U12	U20	PM17

Student 6 (Female)	U7	U12	U20	PM17
Student 7 (Female)	U7	U9	U18	
Student 8 (Male)	U7	U12	L1.3	PM17
Student 9 (Male)	U7	U9	U18	

What was the impact on student motivation, engagement and student agency? How did you gain this information?

- Student confidence improved significantly and they willingly read to a buddy during our Literacy time. They also asked to read with the teacher aide on a daily basis. They helped each other to read fluently by giving feedback when they listened to them. The students offered suggestions about how they could improve e.g reading punctuation, smooth reading or giving them compliments. This was initially modelled by myself.
- The students were actively engaged and enjoyed playing the reading games based on the sounds they were learning.
- The students discussed the benefit of working in the library as they were able to focus on their reading and had no distractions from anyone else in class. They enjoyed reading their books and playing games while they were waiting.
- Students were motivated and wanted to know what letter sound they were learning next. They checked their progress on a regular basis and knew what their goal was.
- The students' attitudes towards Literacy also changed over the course of the intervention. In the beginning, 5 of them were very stilted readers and often read word by word. Now they see themselves as readers and their confidence has grown.

Describe what should be put in place to sustain the learning back in the classroom? What strategies could benefit all students school wide?

- Knowing the students as learners and having a positive relationship with them was the key to success by the students. They quickly realised that it was a safe space to learn and felt confident enough to read aloud, practising rereading when their reading wasn't smooth or they'd forgotten to use the punctuation effectively.
- Listening to each other and giving feedback in a constructive way encouraged the students to try again to improve it. They also videoed themselves reading so they could check their own fluency.
- Working collaboratively to play reading games helped them build confidence at word level.
- Continuing with structured lessons and providing after reading activities that they enjoyed e.g. make a book, what's missing in the illustration.
- Using rich texts at their level during 'Reading to a Buddy' during our Daily 5 Literacy time helped them practise their new skills.
- Having a trained teacher rather than using a teacher aide allowed for the other students in the class who weren't part of the target group to make accelerated progress also. Many of

these students read both structured literacy stories and rich texts which enabled the transference of their letter sound knowledge

- The school providing teacher aide time allowed the students to consolidate their reading skills through reading mileage.

How were parents/whānau involved in this intervention?

N/A

Are there any recommendations for future interventions that management and the Board of Trustees should consider?

- The classroom teacher taking target groups rather than an “intervention” teacher is vital - Keeping the children who require support with the classroom teacher as they already know their strengths and gaps. With the rest of the children being taken by another teacher within the room meant that there wasn't wasted time building relationships or dealing with behaviour management.
- Teacher aide support allowed these children to practise their skills through reading mileage. Fluency at word and sentence level is critical for these students to progress with their reading.
- Using this intervention as a model for future in-class interventions.

Intervention Summary

Type of Intervention: *In-class teacher support*

Curriculum Area: *Mathematics*

Year Level: *8*

Timeframe: *10 Weeks plus maintenance for the remainder of the year.*

To what degree was there accelerated progress?

All students involved in the intervention moved at least one stage in at least two domains (1 years progress approx), apart from student 4 who made progress within the intervention but had only 30% attendance in Term 3 and couldn't maintain the learning they had gained. Student results highlighted in yellow show a shift of more than one stage throughout the duration of the intervention which is greater progress than we initially expected. While many of the students are still "working towards" they have made significant progress in the area of number - they need to continue to develop their transference of this to other strands of Mathematics to be working 'within'.

Anecdotally there was also a significant shift in the students' confidence, oral language and their ability to persevere through challenging tasks.

Identify three – five strategies/learning conditions that supported acceleration, providing some specific detail and elaboration for each.

- Having a second teacher in the classroom who worked with the children who weren't part of the intervention, allowed time within the classroom programme for each intervention group to spend time with the teacher daily for 30 minutes. The second teacher was in the room Tuesday to Thursday but intervention groups were seen Monday and Friday as well for a total of approximately 2.5 hours a week of targeted teaching time per group. Having a set time each day for the intervention meant that the children knew the routine and were always ready to work with the teacher. To enhance the mana of the children the class was never sure of who was actually part of the intervention groups as all children were seen by a teacher every day in the classroom rather than being removed. Many students commented on the benefit of having two teachers in the room. A non intervention child commented that "having two teachers meant I could ask for help even if one teacher was taking a group." The involvement of our Mathematics Lead Teacher was also key. Bev would attend some group instruction sessions to observe students, identify gaps, offer ideas, support and suggest activities, tasks or materials that could be used.
- Using a variety of materials to show visual representations of the same concepts enabled the students to be able to quickly visualise the problem, particularly with multiplication and division and its links to decimals, percentages and fractions. The students were expected to justify and model their response to a problem using materials. The use of materials evolved over time with the students often discussing which materials would be the best to use and why. They would also use these to reinforce why they agreed or disagreed with another students' response.
- Modelling and expecting the use of 'Talk Moves' challenged the children to think metacognitively and develop their oral language skills. Students were encouraged to discuss and explain their thinking, question the thinking of others, agree or disagree and justify their reasoning, prove their solution using a visual representation and work collaboratively. Throughout this, the intervention teacher didn't provide the answer or agree or disagree with their solution. If a child appealed to the teacher with the response "Is this right?", the teacher would respond "I don't

know, how could you prove it?” The focus was on the process of solving the problem rather than the outcome. By the end of the intervention, the students were no longer appealing for whether they were right or wrong, they would discuss their thinking with others to see if they had the same solution and work together if they were different.

- The use of ‘rich tasks’ and ‘open-ended questions’ provided challenges for the students while still being achievable. Many of the students struggled to unpack word problems at the beginning of the intervention, so this became a focus for the group. They would work together at the beginning of the session to answer the questions “What is this asking us?” and “What information do we have to work with?” The problems were always significantly challenging for this group but scaffolds were provided when the challenge became too great. This enabled the students to develop resilience when faced with a challenge and also provided the perfect opportunity for the children to collaborate with others by sharing ideas about how the problem could be solved.
- The focus for each day's session would be based on misconceptions or gaps identified in previous sessions. (From the formative notes - “Continuing to build on misconceptions e.g. equivalent fractions always have to be half, or the numerator has to be smaller than the denominator”). The use of ‘Concept Maps’ introduced by the schools Mathematics Lead Teacher were a great tool for this. They allowed the students to view their own and their peers' thinking from the day before, working systematically through their solutions to identify where they went wrong or how they used a different strategy. Again the students would be expected to use materials to clarify or justify their thinking, this enabled them to see where their misconceptions may have come from and allowed for these to be corrected. This way of teaching and learning also allowed for many Mathematics strands to be covered and for the students to see the relationship between the strands. For example - the link between multiplication and division and finding the area of a shape.

What was the impact of the intervention on student achievement?

	OTJ start	OTJ End	A/S - Pre	A/S - End of intervention	A/S Term 4	M/D - Pre	M/D - End of intervention	M/D - Term 4	P/R - Pre	P/R - End of intervention	P/R - Term 4
Student 1 (Female)	Towards	Towards	E6	6	7	5	E7	7	5	E7	7
Student 2 (Female)	Towards	Within	5	6	7	E6	7	7	E6	7	E8
Student 3 (Female)	Towards	Towards	E6	6	E7	6	7	7	E5	6	E7
Student 4 (Female)	Towards	Towards	E6	6	E6	E6	E7	E6	5	E7	E6
Student 5 (Female)	Towards	Towards	6	6	7	E7	7	7	E5	E7	7
Student 6 (Female)	Towards	Towards	6	6	6	E6	6	E7	5	E6	6
Student 7 (Female)	Towards	Within	6	6	7	E7	7	7	5	E7	E8
Student 8 (Female)	Towards	Within	6	7	7	E7	7	7	6	7	7
Student 9 (Female)	Towards	Within	6	E7	7	E7	7	7	E6	E7	7
Student 10 (Male)	Towards	Towards	6	7	7	6	7	7	E6	E7	7
Student 11 (Male)	Towards	Towards	6	6	7	E7	7	7	6	E7	7

Addition and Subtraction		Pre Intervention		Post intervention		Shift
Within expected level		0/11	0%	8/11	73%	+73%
1 stage below expected level		8/11	73%	1/11	9%	-64%
2 stages below expected level		4/11	36%	1/11	9%	-27%
3 stages below expected level		1/11	9%	1/11	9%	0%
Multiplication and Division		Pre Intervention		Post intervention		Shift
Within expected level		5/11	45%	9/11	82%	+37%
1 stage below expected level		2/11	18%	1/11	9%	-9%
2 stages below expected level		3/11	27%	0/11	0%	-27%
3 stages below expected level		1/11	9%	1/11	9%	0%
Fractions, Proportions and Ratios		Pre Intervention		Post intervention		Shift
Within expected level		0/11	0%	7/11	64%	+64%
1 stage below expected level		2/11	18%	2/11	18%	0%
2 stages below expected level		3/11	27%	1/11	9%	-18%
3 stages below expected level		4/11	36%	1/11	9%	-27%
4 stages below expected level		2/11	18%	0/11	0%	-18%

Shifts in stages post intervention and the end of the year.

	Addition and Subtraction				Multiplication and Division				Fractions, Proportions and Ratios			
	Post Intervention		Term 4		Post Intervention		Term 4		Post Intervention		Term 4	
0 stages	4/11	36%	2/11	18%			1/11	9%				
1 stage	4/11	36%			6/11	55%	5/11	45%	2/11	19%	1/11	9%
2 stages	3/11	27%	7/11	64%	3/11	27%	3/11	27%	3/11	27%	4/11	36%
3 stages			1/11	9%	2/11	18%	1/11	9%	5/11	45%	2/11	18%
4 stages			1/11	9%			1/11	9%	1/11	9%	2/11	18%
5 stages											2/11	18%
Increase of 1 or more stages	64%		82%		100%		91%		100%		100%	

*What was the impact on student motivation, engagement and student agency?
How did you gain this information?*

- Student voice was collected at the end of the intervention. Students were asked about their confidence, the benefits and any improvements they thought could be made. (See their comments below). The intervention teacher also wrote formative notes throughout the intervention regarding engagement and any significant observations.
- Based on formative notes from the first session to the last, the students' ability to discuss their learning and collaborate when solving problems improved greatly. The children all attempted to work independently without materials in the first session, but over time began to see success in working with others, discussing their thinking and using materials to justify this.
- Many of the students discussed the benefit of having two teachers in the room, especially when it came to being able to ask for help.
- The students became much more resilient over the intervention. In the beginning, they would attempt to solve a problem once and then would defer to the teacher to help them. Over time they learnt that they would need to persevere through a problem with the teacher asking probing questions rather than giving answers. The children were also given small scaffolding prompts to get them back on track if the struggle became too great. The children learnt to critically discuss their thinking with others and to use the materials to provide a visual representation of their thinking. Many alluded to this in their student voice comments, often mentioning how they learnt by sharing ideas with others and problem solving to come to a conclusion.
- The students also moved from having a big emphasis on the answer and being right or wrong to being able to justify their reasoning and using visual representations to agree or disagree with others. This has allowed them to think about the whole process involved in solving problems rather than just looking at the end result.
- The students' attitudes towards Maths also changed over the course of the intervention. In the beginning, they didn't see themselves as successful learners and would often look at a problem and decide it was "too hard" before even attempting to solve it. Many of their student thoughts mention that Maths is "easier now" and they have strategies to help them to work through problems that may appear tricky initially.

Describe what should be put in place to sustain the learning back in the classroom? What strategies could benefit all students school wide?

- Knowing the students as learners and having a positive relationship with them was the key to success by the students. They felt safe enough to have a go, make mistakes and to challenge the thinking of others.
- The use of Talk Moves enables the students to probe deeper into problems. It also provides a structure for them to discuss their thinking, explain their solution, question others, agree or disagree with their peers, justify their response and work collaboratively. It also provided a fantastic opportunity to develop oral language within maths. The intervention teacher also employed the strategies of using significant wait time, paraphrasing and revoicing the students' responses to allow them to clarify their understanding.
- Working collaboratively to solve problems promoted conversation and provided support for students who may have been struggling with particular concepts.
- Providing word problems that allowed for engaging contexts and discussions around how to unpack problems to find the key parts and come to a conclusion about what is being asked.

- Rich tasks and open-ended questions provided problems that were challenging but also achievable. The students were expected to struggle but persevere and were given scaffolding prompts when needed. This enabled them to develop their resilience and collaboration skills.
- The teacher didn't give the answer, the students were expected to prove their answers using materials and check with others to come to a conclusion.
- Using a wide variety of materials to show visual representations of the same concepts enabled students to be able to visualise the problems later on. They were also expected to discuss which materials would be the best to use in each different scenario and why. This enabled them to see how materials could be used in different ways to solve different problems.
- The use of Concept Maps allowed the students to see their own thinking recorded alongside their peers. It encouraged them to prove their own responses and check the responses of others. This provided in-depth discussions about the variety of strategies used to solve each problem and which one would be the best and why.
- Having a trained teacher rather than using a teacher aide allowed for the other students in the class who weren't part of the intervention to make accelerated progress also. Many of these students made a year's worth of progress in at least two strands within the duration of the intervention.
- Running parallel interventions across all 3 senior classes allowed for sharing of ideas and strategies as well as provided a support system for moving through challenging concepts.
- The school providing teacher aide time after the intervention had finished allowed for misconceptions to continue to be addressed in small group situations.

How were parents/whānau involved in this intervention?

N/A

Are there any recommendations for future interventions that management and the Board of Trustees should consider?

- The classroom teacher taking the intervention rather than an "intervention" teacher - Keeping the children who require support with the classroom teacher who already knows their strengths and gaps and the rest of the children being taken by another teacher within the room meant that there wasn't wasted time building relationships and testing, the learning began on day one. It also meant that student's mana was enhanced because all of the children had small group time with a teacher every day and no one was seen as needing extra support.
- Inviting the Mathematics Lead Teacher to some sessions to discuss observations made of the students' misconceptions and gaps, teaching strategies that could be altered or enhanced e.g. questioning and for the sharing of ideas and resources.
- Using this intervention as a model for future in-class interventions.

Student Voice:

	<p>I know fractions now, I didn't know them before. They're easier than I thought. I paid more attention in groups. I had more time with the teacher so I got more practice. If I get stuck now I think through it, re-read the question and then ask for help if I still can't get it. I am way more confident, but still need to work on decimals. I love my times tables because I'm good at my nines now.</p>
	<p>I think I'm talking a lot more in groups. I understand what we are doing, last time I didn't really know what to do. It opened up my mind to thinking deeper into the questions and things. I think I'm more confident.</p>
	<p>It's still not my favourite subject but I know more times tables than I did at the start of the year. I'm better at adding fractions and finding the fraction of a number. I am more confident taking time to think things through. I definitely answer more questions correctly and I share my ideas with other people. Being with the teacher more has helped because we have talked through the steps and worked together to solve problems.</p>
	<p>A lot has changed... I know fractions way better! I can find fractions of numbers. My times tables have improved. I think I talk to other people more, I ask for help if I need it - I still need to work on that. There are more adults to ask for help.</p>
	<p>Maths in this class is easier because I know more now. I know fractions and I never knew them before. I know more of my basic facts - this helps with my other maths. I have started learning about decimals and I had no idea what they were before. I was nervous about maths because I thought it would be way harder - I feel good about maths now because I know heaps more than I did. Maths is challenging but I know I can ask for help if I can't work it out myself. Having two teachers meant that I could see the teacher more and it helped me learn lots of new things.</p>
	<p>I know a lot of different strategies now so I'm not always using the same strategy. I am a lot more confident with fractions and maths. It's not as scary as it was because I know a lot more than I used to. I know that if one way doesn't work I can try a different way. I ask for help a wee bit more now when I don't understand, I used to sit and stare at my work thinking "I don't know how to do this". Having two teachers in the room was good, because you didn't have to interrupt groups to get help. We got to spend more time in groups.</p>
	<p>Maths is easier now - I know how to do fractions and know all my times tables now. Going to a group every day helped because we could learn lots more. I am more confident and ask for help more.</p>
	<p>At the start of the year I wasn't with the teacher as much and then had to go almost every day - did mean I couldn't get my tasks done. Fractions are easy now, learning them has helped. More confident now, Dragon Maths and my other tasks feel easier.</p>
non intervention	<p>I am actually asking for help, I'm not too shy or embarrassed when I don't know the answer. When I'm in a group it's making more sense. I know more strategies. Having two teachers meant I could ask for help even if one teacher was taking a group. I am confident now and look back at my old work to check how to do things to help remind me.</p>

Winton School

Attendance Report 2023

Student Achievement Target 3 - Attendance:

For the 10 students who are identified as chronically absent (less than 70%), to improve by at least 10%.

Key Improvement Strategies

1. Utilising Ministry initiatives and support networks e.g Rock On and Learning Support Meetings.
As outlined below we have attended these as scheduled
2. School Application for Flexible Fund around attendance - potential Central Cluster application.
We applied for an Attendance Support person through the Attendance and engagement fund and were successful. Jenny McPhail was employed as a result for 10 hours per week.
3. Building positive relationships with whanau and students.
4. Revise school responses to deal with unique situations, eg. letters, phone calls, meetings.
5. Analysis of attendance data on a regular basis.
Craig and Jenny discuss most days. Also an agenda item at Management meetings.
6. Regular discussion with Office Manager regarding communication with home.
Craig in constant dialogue with Jacs
7. Staff to discuss attendance concerns at Team and Staff Meetings.
8. Ensure that attendance is discussed in other settings as needed e.g. Pastoral Care Meetings.
Discussed at Pastoral and MoE meetings when applicable.
9. Discussing attendance trends / patterns / strategies, etc with our ERO Evaluative Partner.

Charter Target Data

Student	Ethnicity	2022%	2023%	% +/-	T1%	T2%	T3%	T4%
1	M	60	71	11	73	69	<i>Moved to the North Island mid T2</i>	
2	M	60	79	19	77	81		
3	NZE	62	79	17	80	71	86	81
4	M	63	87	24	85	79	92	93
5	P	67	89	22	84	82	94	96
6	P	65	81	16	58	82	93	93
7	NZE	68	84	16	72	88	88	90
8	P	68	69	1	64	70	75	67
9	NZE	68	65	3	45	64	81	69
10	NZE	68	66	2	54	87	31	98

Analysis / Reasons for Variance

7 out of our 10 students made the target of a 10% increase in their attendance

Student 1 / 2:

We had increased positive communication with mum. Also some previous issues related to staying home during Covid. Was concerning that they left us in May and we only received a call from their new school in October. Craig has discussed this 'loophole' with the Ministry.

Student 3:

Long term medical condition that hinders attendance. There have been less unexplained absences.

Student 4:

New to the school T4, 2022. Less unexplained absences but a number of sicknesses.

Students 5 / 6:

Siblings who have both seen increased attendance. New in T3, 2022. Positive communication with teachers.

Student 7:

Older sibling has been involved with John Parsons/RTLB with huge improvement in sleep and ICT use. He is now also being included in these discussions and plans.

Student 8:

Caregiver is becoming more oppositional to any communication. In 2024 we will need to get outside agencies involved.

Student 9:

Attendance is very much tied to sleep patterns and internet use. John Parsons as an intervention saw some good gains but regressed again in T4 during swimming.

Student 10:

Has a history of long absences once being away for a few days. This usually alternates each term. Attendance service intervention has resulted in much improved T4.

Rock On

These meetings are held twice a term at REAP. They are localised to Central and Western Schools.

Before each meeting we:

- Analyse most recent data and decide on suitable children to put forward to discuss. They are often children where we feel we need some external assistance.
- Fill in the Rock On Google doc, which is highly confidential. However, we are able to quickly see what works and doesn't work with all children.

Rock On helps to build connections with outside support agencies as the police and Oranga Tamariki are often in attendance. It has also branched out to become more than just an attendance focus. We now discuss in confidence some Pastoral issues if they are relevant. This year we were able to share the success of Jenny's role with the cluster.

Jenny McPhail - Attendance Support

Since Jenny has come on board as our designated Attendance Support person, there have been a number of positives:

- Being able to be proactive with any concerning families. She meets with Craig most days to discuss issues and progress with families.
- She is an excellent link to the more formal Attendance Service and other agencies.
- It has been noted by families that she is 'not from school' which can remove any related barriers. Eg negative experiences from parents about their own school experience.
- She is able to support families that she works with in outside agency meetings if appropriate.
- Jenny has fitted in exceptionally well to the team and collaborates well with Craig.
- We have been able to secure some external help that may well have not been made available. E.g. counselling. This happened through good communication between Jenny and the whanau.
- There are clear lines of responsibility that have helped us to decide on next actions.
- HERO is used to track Jenny's group, which makes it easy for information to be shared. This includes making Pastoral Care posts to share information
- A weekly summary has been supplied to Steve and Craig
- Jenny is still 'getting to know' parents as she has only been in this role for 14 weeks. As relationships build between Jenny and the families there will be more understanding of the barriers within the family. This means Jenny can be more specific and focus on each family according to their needs.

A summary table of the students that Jenny has been focussing on
(Not all the same students as the Charter Target group)

Student	Pre Jenny		Post Jenny		Barriers identified for non attendance
	% Attendance	% Late	% Attendance	% Late	
1	71	15	73	21	<ul style="list-style-type: none"> • It is difficult to get medical certificates as we are told that the Medical Centre is not giving them to all families. • Unable to get hold of parents / incorrect information in HERO • Families and whānau not willing to engage with any support - not giving a reason.
2	69	19	71	18	
3	69	15	70	31	
4	77	1	54	2	
5	67	4	87	2	
6	73	1	61	-	
7	68	9	62	3	
8	69	1	85	-	
9	72	1	81	-	
10	75	6	87	-	
11	56	-	84	3	
12	66	17	77	1	

Moving forward we need to ensure that:

- We continue to support Jenny to engage with our at risk whanau/students and work collaboratively alongside the learning support team, agencies and the management team of Winton School.
- We continually revisit the role as it evolves over time and experience.
- Hard to reach families are still to be engaged by Jenny - she has a range of approaches to use.

Winton School End of Year (2023) Achievement Data

Structured Literacy:

Year 0-3

84% (67/80) **Within or Above** (28/37 boys and 39/43 girls)

16% (13/80) Working Towards (9/37 boys and 4/43 girls)

Year 1	Towards 12%	Within 82%	Above 6%
Year 2	Towards 19%	Within 81%	
Year 3	Towards 16%	Within 84%	

Maori Year 0-3

66% (12/18) **Within or Above** (7/12 boys and 5/6 girls)

34% (6/18) Working Towards (5/12 boys and 1/6 girls)

Year 1	Towards 40%	Within 60%	
Year 2	Towards 33%	Within 67%	
Year 3	Towards 30%	Within 70%	

Comments:

- After 2 years of improved teacher confidence and competence, we are beginning to see some very pleasing results in the Junior School.
- The 13 students not meeting expectations have all been identified as neurodiverse students and are a part of our Tier 2 and 3 support programme (specialist teacher and Teacher Aide).
- It has been beneficial having a whole school approach, which has encouraged collaboration and consistency.
- We will continue to transfer this new knowledge into writing programmes in the future.

Reading:

Years 4-8

72% (127/176) **Within or Above** (61/91 boys and 66/85 girls)

28% (49/176) Working Towards (30/91 boys and 19/85 girls)

Year 4	Towards 14%	Within 83%	Above 3%
Year 5	Towards 13%	Within 83%	Above 4%
Year 6	Towards 32%	Within 48%	Above 20%
Year 7	Towards 46%	Within 37%	Above 17%
Year 8	Towards 24%	Within 46%	Above 30%

Maori

68% (28/41) Within or Above (15/24 boys and 13/17 girls)

32% (13/41) Working Towards (9/24 boys and 4/17 girls)

Year 4	Towards 22%	Within 78%	
Year 5	Towards 17%	Within 83%	
Year 6	Towards 27%	Within 46%	Above 27%
Year 7	Towards 70%	Within 10%	Above 20%
Year 8		Within 80%	Above 20%

Comments:

- There are 49 students who are not meeting expectations. Students in Years 4-8 have not had the experience of Structured Literacy foundations in the classroom as juniors. These students have been identified as neurodiverse, transient or have poor attendance rates.
- Starting mid year, a specialist teacher co-taught with Year 4 -7 classroom teachers, working with small groups in a remedial sense, focussing on specific gaps identified at mid-year. We plan to continue this support for those students next year.
- At Year 7 (school-wide) only 54% (22/41) of students are within or above. Of that 50% of boys and 60% of girls are where they should be.
- We are noticing that there continues to be a big step up from Decoables to Rich texts. However with a Structured Literacy approach, children are better equipped for this.

Writing:

School-wide

67% (172/256) Within or Above (71/128 boys and 101/128 girls)

33% (84/256) Working Towards (57/128 boys and 27/128 girls)

Year 1	Towards 6%	Within 94%	
Year 2	Towards 41%	Within 59%	
Year 3	Towards 23%	Within 74%	Above 3%
Year 4	Towards 20%	Within 77%	Above 3%
Year 5	Towards 26%	Within 74%	
Year 6	Towards 37%	Within 60%	Above 3%
Year 7	Towards 66%	Within 34%	
Year 8	Towards 22%	Within 70%	Above 8%

Maori

66% (39/59) Within or Above (22/36 boys and 17/23 girls)

34% (20/59) Working Towards (14/36 boys and 6/23 girls)

Year 1	Towards 20%	Within 80%
Year 2	Towards 33%	Within 67%
Year 3	Towards 40%	Within 60%
Year 4	Towards 33%	Within 67%
Year 5	Towards 17%	Within 83%
Year 6	Towards 27%	Within 73%
Year 7	Towards 70%	Within 30%
Year 8		Within 100%

Comments:

- Year 3 and 4 have achieved well at Level 2. We had an explicit focus on the integration of Oral Language and building vocabulary. Students transferred their learning from the Syntax Project into daily writing, which is a flow on from Structured Literacy.
- At Year 7 (school-wide) only 34% (14/41) of students are within or above. Of that only 23% of boys are where they should be. Year 7 Writing will be a School Target in 2024 with additional human resource allocated.
- There was difficulty engaging the Year 7 boys in their writing and moving them into Level 4 with the more advanced conventions needed at this level.
- We are beginning to see the Structured Literacy skills being transferred into children's writing in the Junior School.
- We will further embed our Structured Literacy across writing through explicit teaching.
- We will explore further options for the use of standardised tools to ensure improved consistency in assessment and moderation.

Maths:

School-wide

71% (182/256) Within or Above (88/128 boys and 94/128 girls)

29% (84/256) Working Towards (40/128 boys and 34/128 girls)

Year 1	Towards 6%	Within 94%	
Year 2	Towards 25%	Within 75%	
Year 3	Towards 20%	Within 73%	Above 7%
Year 4	Towards 11%	Within 86%	Above 3%
Year 5	Towards 22%	Within 78%	
Year 6	Towards 25%	Within 60%	Above 15%
Year 7	Towards 62%	Within 26%	Above 12%
Year 8	Towards 38%	Within 51%	Above 11%

Maori

71% (41/58) Within or Above (24/35 boys and 17/23 girls)

29% (17/58) Working Towards (11/35 boys and 6/23 girls)

Year 1	Towards 20%	Within 80%	
Year 2	Towards 33%	Within 67%	
Year 3	Towards 33%	Within 56%	Above 11%
Year 4	Towards 11%	Within 89%	
Year 5	Towards 17%	Within 83%	
Year 6	Towards 18%	Within 73%	Above 9%
Year 7	Towards 70%	Within 20%	Above 10%
Year 8	Towards 20%	Within 80%	

Comments:

- Major gaps in the Senior School have been identified where students are struggling to recognise patterns and relationships.
- At Year 7 (school-wide) only 38% (16/41) of students are within or above. Of that only 37% of boys and 40% of girls are where they should be.
- The ability to apply Number Knowledge, particularly times tables to other contexts, is a need across the Senior School.
- Year 4 data is a highlight as this particular cohort has had extensive exposure to Move N Prove strategies and development of concepts, explicitly taught in multiple ways.
- As part of our 2024 Mathematics focus, we will be explicitly sharing and implementing the successful elements of our Senior Intervention and Move N Prove across the school.

Overall Comments / Trends / Next Steps:

- In 2024, we will be consolidating Structured Literacy practice school-wide. Students new to school will be screened and provided support if needed. We are beginning to see the positive effects in terms of student outcomes, of a robust and considered programme, particularly in the Junior School. Students are identified very early on and measures are put in place to support learning and for children to experience success.
- This year we started work with Core Education in the area of writing, but the data shows that we still have gaps, particularly in the Senior School.
- We will provide support to these Senior students using proven approaches that have worked in the Junior School, eg. Syntax and grammar.
- Next year Mathematics is going to be our main PLD focus, working again with Core Education, following the same process as our Structured Literacy journey.
- As per our 2023 Attendance Charter Target, regular attendance for a number of students has been a challenge this year. A number of students have made little or no progress due to a low attendance rate and increasing Pastoral Care concerns.

How We Are Giving Effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Winton School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the Board of Winton School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Winton School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Winton School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori- medium learning (NELP Priority 2).

Protection

Winton School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5).

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Winton School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

Statement of Compliance with employment policy

Winton 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.

The Board ensures strong leadership by recognising the Principal as the educational leader of the school, the chief executive and an employee of the Board. The Board:

- appoints the Principal, through the appointment committee
- appraises the Principal
- works transparently and positively with the Principal
- ensures delegations to the Principal are robust and regularly reviewed.

The Board meets reporting and administrative requirements by:

- referring to our Equal Employment Opportunities policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping employee files safe and secure.

Support for School Employees

The Board:

- takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements
- ensures that all employees maintain proper standards of integrity and conduct and a concern for the safety and wellbeing of students, colleagues, and public interest
- deals effectively and fairly with any concerns through the Concerns and Complaints Policy and protected disclosure procedure
- promotes high levels of staff performance through:
 - performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - salary units and classroom release time.

Recruitment and Appointments

The Board may delegate the recruitment and appointment process to the Principal and senior management and 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.

Student wellbeing and Safety

The Board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to student wellbeing and safety
- robust recruitment (including reference checking), appointment, and induction processes, including complying with the Children's Act 2014
- annual reports from the Principal on the registration, certification, attestation, and police vetting of staff and reports on appointments and any support provided to teachers
- information, in committee, from the Principal regarding concerns and complaints raised about staff and the actions taken
- compliance with the mandatory reporting requirements to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

WINTON SCHOOL KIWISPORT 2023

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

In 2023 the school received Kiwi Sport funding of \$4164.17

The funding was spent on:

- Purchase of sports equipment for schoolwide use
- Buses to transport students to Cross Country, Central Southland Schools Sports Cup events
- Swimming instruction for all students (in association with REAP Inc)

The number of students participating in organised sport remains at 100%

INDEPENDENT AUDITOR'S REPORT

To the readers of Winton School's financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Winton School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18 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:

- a) 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
- b) 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 12 November 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 in the Statement of Variance, Evaluation of the school's students' progress and achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of compliance with employment policy and KiwiSport Report, but does not include the financial statements, and our auditor's report thereon.

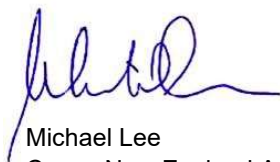
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand