



**PĀPĀMOA**  
PRIMARY SCHOOL  
TE KURA MĀTUA Ā PĀPĀMOA

# Annual Report 2023

## Contents:

### Section One:

[School Mission and Vision Statement](#)  
[2023 Review](#)  
[Board of Trustees / Consultation and Submission](#)  
[Celebrations and Wonderings:](#)

### Section Two:

[Strategic Plan 2021 -2023 Review and Variance](#)  
[Annual Achievement Targets 2023 Review and Variance](#)  
[Giving Effect to Te Tiriti o Waitangi](#)  
[2023 Data that informs 2024 Annual Achievement Targets](#)  
[2024 - 2025 Strategic Plan](#)

### Section Three:

[Employment Policy](#)  
[Kiwisport Funding 2023](#)  
[Financial Statements](#)

Pāpāmoa Primary School  
Annual Report 2023



## School Vision and Mission:

Welcome to Pāpāmoa Primary School, where our Board's mission is clear:

### **Grow Successful Learners**

As a kura;

We have an integrated approach to teaching & learning and a holistic view of our ākongā.

We understand and value that learning occurs within our school and throughout the wider community.

## 2023 Review:

Pāpāmoa Primary School has significantly changed over the last 12-24 months. From a School of 800+ at the end of 2021 after the opening of the new local Primary School Te Manawa ō Pāpāmoa, dropping to 520 at the start of 2022 and finishing 2023 with 653 children. These roll changes have had an impact on the school staffing ratios and leadership structure. With such a significant drop in student numbers, the board used its out-of-zone process to enrol mainly Year 1 students to support the transition and maintain the student population that supported the staffing number, systems and processes that the school had become used to.

At the start of 2023, a new leadership structure was introduced across the school to reflect the school's size better. This leadership team comprised Principal, 2 x DP, 1 x SENCO, 1 x Board Funded Kaiarahi Te Ao Māori and 4 Team Leaders. The school comprised five teaching teams of Year 5-6, Year 3-4, Year 2, NE Y1 and Te Manawanui, our 4 bi-lingual classes. This work done in late 2022 also navigated the re-deployment process for the teaching staff. Thankfully, we managed to maintain our core teaching staff, managed the transition through natural attrition, and did not need to work through re-deployment. At the end of 2023, we also managed to retain nearly all of our teaching staff for a very consistent start at the beginning of 2024.

Student Achievement continued to be a core focus in the school led by DPs Sara Travers and Anna Oglesby. The core area for development in 2023 was Writing and introducing the Writer's Tool Box teaching method across the school. This came off the back of 2-3 year intensive focus on Structured Literacy implementation. Our Academic achievement continued to be positive with OTJs in Reading showing 86% of all students meeting expected levels, 77% of students meeting expectations in writing and 83% of students meeting expectations in Maths. This was shared with the board and broken down further into genders and ethnicity. For our Māori students, while our student data is not at the same level as the whole school, it has improved year on year, with 76% of Māori tamariki achieving at the expected level in Reading and Writing and 73% achieving in Maths.

# Pāpāmoa Primary School

## Annual Report 2023



2023 saw the introduction of two significant elements to the School. The new school house or Pou as known in our school were started at the beginning of 2023. With key planning and consultation with iwi and other key community figures our school's four Pou - Uta, Nui, Roa and Tai - had a huge impact on all parts of our school, from new sponsored t shirts on Fridays through to our school events, assemblies and anything else we could link them to. Another key introduction to the school was The Resilience Project. The Resilience Project supported teachers with a programme to give practical, evidence-based mental health strategies to build resilience and happiness. TRP taught the key well being strategies of Gratitude, Empathy and Mindfulness, and the easy ways to practice these in everyday life. We also incorporate Emotional Literacy, Connection and Physical Health education and activities as foundational contributors to positive mental health.

Pāpāmoa Primary continued its challenges with the MOE around the 12 classrooms - 3 blocks of leaky classrooms. A frustrating change in direction from the Weather Tight Project Team in September meant that the previous 18 months of work was scrapped. A strong message from the Principal and the Board ensured that the school's best interests were pushed on the team and work began on a new plan which, at the time of writing, is proceeding in the right direction. There are risks with the project, such as the change in government and issues around funding.

As a board, we have continued to make changes to the school environment and modernise things where possible. In 2023, this includes new signage around the school - with a focus on the school Pou, a community working bee to build a fitness trail and sandpit area with new landscaping. The board continued upgrading fencing for the safety of our children and committed to a major redevelopment of the Pool complex, which will run through into 2024.

Pāpāmoa Primary School is proud of its partnership with local iwi Ngā Pōtiki and Kaumatua Colin Reeder and John Orewa. We are also a partnership school with Te Waka Hourua o Pāpāmoa, the Pāpāmoa cluster of schools Kahui Ako.

Change is imminent in 2024 - with new government expectations, a refreshed curriculum, and a higher level of personal capability to add value to our students. In the midst of these changes, we are committed to creating a 'school whanau' that ensures all children leave our school seeing themselves as successful learners.

Signed

Principal: Matt Simeon

Signed

Presiding Member: Mark Divehall

Pāpāmoa Primary School  
Annual Report 2023



## Pāpāmoa Primary School Board 2023:

<b>Tumuaki / Principal</b>	Matt Simeon
<b>Presiding Member / Tiamana o te Poari</b>	Mark Divehall
<b>Board Members / Ngā Mema o te Poari</b>	Sarah Webb Jamie Smith Olivia Heyward (Staff Rep) Tukara Matthews Amber Brooks Cyrus Tuporo Kate Wallis
<b>Date of Annual Report Submission:</b>	March 2024
<b>Consultation:</b> Conducted through community surveys, parent/whanau hui, google form surveys, board meetings and staff/student surveys.	July - September 2023

## Strategic Plan 2021 - 2023

<b>We create a physically and emotionally safe environment that nurtures Hauora/well-being for all.</b>			
<b>Initiative</b>	<b>Actions Taken</b>	<b>What did we achieve?</b>	<b>Evidence</b>
Provide a safe, attractive and purposeful environment	<ul style="list-style-type: none"> <li>• Develop Inviting Outdoor Spaces</li> <li>• Enhance Campus Safety and Accessibility</li> <li>• Establish Purposeful Outdoor Learning Opportunities</li> <li>• Foster Community Engagement and School Pride</li> </ul>	<ul style="list-style-type: none"> <li>• Improved playgrounds and outdoor environment/courts</li> <li>• Cohesion of Kura Expectations, Values and signage reflecting this throughout the classes and learning spaces</li> <li>• Pou points and displayed in hall</li> <li>• Learning spaces are fit for purpose (nearly all) - have appropriate furniture etc</li> <li>• Confidence Course</li> <li>• Volunteer working bee</li> <li>• Garden reno</li> <li>• Whare iti and sand pits outside Karewa</li> <li>• Painting on the concrete for lines, handball, hopscotch,</li> <li>• Small ball skills launch</li> <li>• Using pou points container for Te wiki o te reo Māori</li> <li>• Ongoing garden maintenance and care - allocation of plots to Teams</li> </ul>	<ul style="list-style-type: none"> <li>• Staff feedback</li> <li>• Community feedback</li> <li>• Board decision-making and financial commitment</li> <li>• Student excitement and feedback</li> <li>• Less Playground incidents as tamariki have age-appropriate activities to use within the playground.</li> </ul>
Teach knowledge and skill to strengthen our own Hauora/Well-being and our relationships with others.	<ul style="list-style-type: none"> <li>• Implement a Comprehensive Social-Emotional Learning Program</li> <li>• Encourage Collaborative and Cooperative Learning Activities</li> <li>• Incorporate Mindfulness and Well-being Practices</li> </ul>	<ul style="list-style-type: none"> <li>• The Resilience Project (TRP)</li> <li>• Inclusion in assembly time</li> <li>• Pou groups, tuakana/teina relationships being built</li> <li>• Connected and community reflected in our values</li> <li>• Kia Maia programmes/ Craft Club/ Seasons for Growth</li> </ul>	<ul style="list-style-type: none"> <li>• Regular implementation of The Resilience Project (TRP) lessons and activities, with student and teacher feedback demonstrating increased resilience, gratitude, and emotional regulation skills.</li> <li>• Observable positive interactions and supportive relationships among students during assembly time, pou group</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023

	<ul style="list-style-type: none"> <li>● Foster a Positive and Inclusive School Culture</li> </ul>	<ul style="list-style-type: none"> <li>● Set up a Positive Relationships target group to support students with establishing and maintaining positive connections</li> <li>● PLD with Nigel Beach Well being Coach</li> <li>● Continued TRP</li> <li>● Data from survey</li> <li>● Celebration of learning</li> <li>● Nik House PD for ML and SLT</li> <li>● Bonding of SLT</li> <li>● PLG focus on writing</li> <li>● TRP Assemblies</li> <li>● LSL finishing Incredible Years programme</li> <li>● Successful handover from Claire to Olivia with Claire going on Maternity leave</li> <li>● Challenge with TRP withdrawing from NZ</li> <li>● Worked with other local school to maintain content of TRP to be able to see this through for 2024</li> <li>● Fortnightly TRP within assemblies</li> <li>● Week 8 no meeting week for staff</li> <li>● Leadership team connection with trip to Gisborne</li> <li>● Participation in Gumboot Day</li> <li>● Transition Project to first draft stage and shared with first set of new parents</li> </ul>	<p>meetings, and tuakana/teina (peer mentoring) activities, as evidenced through anecdotal records and observations by staff.</p> <ul style="list-style-type: none"> <li>● Participation and engagement levels in programs like Kia Maia, Craft Club, and Seasons for Growth, indicating students' willingness to develop coping strategies, self-expression, and support networks.</li> <li>● Surveys or feedback from students, parents, and staff reflecting a strong sense of community, inclusivity, and alignment with the school's values focused on well-being and positive relationships.</li> <li>● Documented improvement in targeted students' social skills, conflict resolution abilities, and overall well-being through the Positive Relationships target group, as measured by pre- and post-intervention assessments or observations.</li> </ul>
<p>Provide support to all learners that need additional support to access their level of learning.</p>	<ul style="list-style-type: none"> <li>● Establish a Comprehensive Student Support System</li> <li>● Implement Differentiated Instruction Practices</li> <li>● Foster Inclusive and Supportive Classrooms</li> <li>● Collaborate with Specialists and External Support</li> </ul>	<ul style="list-style-type: none"> <li>● Analysing data from Target meetings to ensure learning support is purposeful and specific</li> <li>● Learning Support Learner role to support teams</li> <li>● Utilising outside agencies effectively to support learners to access the curriculum eg RTLb, RTLit</li> </ul>	<p>Data analysis from target meetings, including student achievement data, intervention progress monitoring, and teacher observations, demonstrating that learning support is purposeful, specific, and responsive to individual student needs.</p> <ul style="list-style-type: none"> <li>● Documentation and records of collaborations with external agencies (e.g.,</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023

	<p>Services</p>	<ul style="list-style-type: none"> <li>● Building and strengthening relationships with whānau through regular meetings</li> <li>● Targeted Teacher Aid support through In Class support</li> <li>● Specialist Teachers for ORS funded students</li> <li>● Reading Recovery</li> <li>● Differentiation within classroom planning and practices to meet the needs to students</li> <li>● Term 2</li> <li>● Target Meetings</li> <li>● Conversations with LSL leaders regarding needs for tamariki</li> <li>● Some IEPs took place for ORS students</li> <li>● Staff meeting on Learning Support-Calming Spaces, Trauma</li> <li>● PD - IYT (Incredible Years Teacher Programme )and Trauma Informed Practice</li> <li>● RTLB funded intervention pilot Te Manawanui</li> <li>● Literacy Intervention Tuhua</li> <li>● Maths Intervention Mōtiti</li> <li>● Fine Motor Skills intervention Te Manawanui</li> <li>● Social Skills Intervention groups to support The Resilience Project.</li> <li>● Term 3</li> <li>● Extension and intervention groups across year levels ongoing</li> <li>● Target Meetings to discuss students requiring extra support</li> <li>● Robust transition plan for year 6 students moving onto intermediates</li> <li>● Continued Writers Toolbox PD and PLG</li> <li>● Social skills intervention groups for students who need extra support</li> <li>● Additional funding for Reading Recovery and Early Literacy Support groups received 0.2</li> </ul>	<p>RTLB, RTLit) and the implementation of their recommended strategies and interventions, leading to improved access to the curriculum for supported learners.</p> <ul style="list-style-type: none"> <li>● Evidence of regular whānau (family) meetings and communications, such as meeting minutes, feedback forms, or surveys, indicating strong partnerships and shared decision-making in supporting learners' progress.</li> <li>● Classroom observations, lesson plans, and assessment data reflecting differentiated instruction practices, including flexible grouping, tiered assignments, and the use of various instructional strategies to meet the diverse needs of learners within the classroom setting.</li> <li>● Intervention program data and progress monitoring, such as pre- and post-assessments, attendance records, and observational notes from initiatives like Reading Recovery, Literacy and Math Interventions, Social Skills groups, and Executive Functioning support, demonstrating the effectiveness of targeted support in enhancing access to learning.</li> </ul>
--	-----------------	---	---

Pāpāmoa Primary School  
Annual Report 2023

		<p>and banked for Term 4</p> <ul style="list-style-type: none"> <li>● Executive Functioning intervention across Year 1 and 2</li> <li>● Reading comprehension intervention in Year 5%</li> </ul>	
<p>We are inclusive to all learners within our community.</p>	<ul style="list-style-type: none"> <li>● Develop and Implement an Inclusive Education Policy</li> <li>● Foster a Culture of Acceptance and Respect for Diversity</li> <li>● Ensure Accessible Facilities and Resources</li> <li>● Establish Collaborative Partnerships</li> </ul>	<ul style="list-style-type: none"> <li>● Learning Celebration Day</li> <li>● Culture Club</li> <li>● Integrating support into classrooms rather than withdrawal to another space (where appropriate)</li> <li>● Learning Partnerships at the start of 2023</li> <li>● ERO evaluators could identify and see the inclusive nature within the school.</li> <li>●</li> <li>● Term 2</li> <li>● Movie Night</li> <li>● Cross Country</li> <li>● Multiple sports events</li> <li>● Pou Time and Pou Assembly</li> <li>● Pou Competitions</li> <li>●</li> <li>● Term 3</li> <li>● English planet ELL lessons</li> <li>● Disco</li> <li>● Matt visited Korea!</li> <li>● Teachers visiting ECE for new students and support transitions</li> <li>● Pou comps</li> <li>● Pou time/hui</li> <li>● Waiata growing across the school</li> <li>● Anna attended Global Citizen Conference in both Auckland and Korea then continued on for Study Tour across Korea</li> </ul>	<ul style="list-style-type: none"> <li>● Documentation and observations from the Learning Celebration Day, highlighting the participation and contributions of learners from diverse backgrounds, abilities, and cultural identities.</li> <li>● Records of activities and events organized by the Culture Club, celebrating different traditions, customs, and perspectives, and fostering a sense of belonging and appreciation for diversity among students.</li> <li>● Classroom observations, lesson plans, and student work samples demonstrating the integration of support services and accommodations within the regular classroom setting, promoting an inclusive learning environment.</li> <li>● Feedback and survey data from the Learning Partnerships initiative at the start of the year, reflecting positive experiences and effective communication between families and the school in supporting diverse learners' needs.</li> <li>● Commendations from the ERO (Education Review Office) evaluators, highlighting the inclusive practices observed throughout the school, such as accessible facilities, differentiated instruction, and a welcoming environment for all learners and their</li> </ul>



Pāpāmoa Primary School  
Annual Report 2023



			families.
--	--	--	-----------

Pāpāmoa Primary School  
Annual Report 2023

<b>We support and develop all students and staff to grow as successful learners.</b>			
<b>Initiative</b>	<b>Actions Taken</b>	<b>What did we achieve?</b>	<b>Evidence</b>
Embed a structured approach to the teaching of spelling and reading.	<ul style="list-style-type: none"> <li>• Adopt a Research-Based Literacy Program</li> <li>• Provide Professional Development and Training</li> <li>• Establish Consistent Monitoring and Assessment Practices</li> <li>• Foster Collaboration and Peer Support</li> </ul>	<ul style="list-style-type: none"> <li>• Appointed 2 SL leaders</li> <li>• Teachers have implemented SL as a Reading and Spelling approach as timetabled</li> <li>• Release for SL leader to develop PPS English curriculum doc.</li> <li>• Established Literacy team with reps from each team across the school</li> <li>• Student literacy leaders working in year 2 classrooms</li> <li>• Consistent SL program in classes</li> <li>• Reassessment in Week 3 and regrouping</li> <li>• Ongoing discussions in Team Meetings</li> <li>• Continued timetabling and across team grouping x4 per week</li> <li>• Linking writing with ongoing WTB PD</li> <li>• Data entered onto Edge to begin to track</li> <li>• Markbook created on Edge to input data from IDeal and tracking begun</li> <li>• Continued SL program in classrooms</li> <li>• Ongoing discussions in Team Meetings</li> <li>• Data continued to be tracked on Edge and used to inform teaching and learning.</li> <li>• Markbook used as a source of data for teachers when grouping and planning and to allow tracking across the year</li> </ul>	<ul style="list-style-type: none"> <li>• Dedicated leadership structures put in place, including appointed Synthetic Phonics (SL) leaders and a cross-team Literacy team, to drive the implementation of the structured SL approach across the school.</li> <li>• Consistent implementation of the SL program in classrooms, with timetabled sessions, regrouping based on assessment data, and ongoing discussions in team meetings to ensure fidelity.</li> <li>• Integration of the SL approach with other literacy initiatives, such as developing a comprehensive English curriculum document and linking the SL program with the writing program and professional development.</li> <li>• Systematic data collection and tracking using digital platforms (Edge, Markbook) to monitor student progress, inform teaching and learning, and enable data-driven grouping and planning.</li> <li>• Student engagement and leadership opportunities, with student literacy leaders working in year 2 classrooms, fostering a culture of literacy across the school.</li> </ul>
Implement a	<ul style="list-style-type: none"> <li>• Adopt a Comprehensive</li> </ul>	<ul style="list-style-type: none"> <li>• Writer's Toolbox PD - sentence train</li> </ul>	<ul style="list-style-type: none"> <li>• Professional development prioritized, with</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023

<p>consistent and refined approach to the teaching of writing.</p>	<p>Writing Curriculum or Framework</p> <ul style="list-style-type: none"> <li>● Provide Ongoing Professional Development</li> <li>● Establish Consistent Writing Practices and Routines</li> <li>● Implement Continuous Assessment and Data-Driven Instruction</li> </ul>	<p>resources to support, funded Writer's Toolbox licences for teachers</p> <ul style="list-style-type: none"> <li>● Moderate easttle across school</li> <li>● PLD planned for last day of the term</li> <li>● Main emphasis to kick off in term 2</li> <li>● Ongoing Writer's Toolbox PD -including Zoom with Jessica and workshops with Jessica and Renae ( 2 this term)</li> <li>● Consistency with entering SL data into Edge ( PD from Anna)</li> <li>● PLG focus on writing</li> <li>● Report writing discussions</li> <li>● Ongoing OTJ discussion and moderation across Year 0/1</li> <li>● Expansion workshops for year groups (PD - kaiako)</li> <li>● More Writing toolbox PD - In person PD with Jessica</li> <li>● PLG groups continuing to focus on writing</li> <li>● Resources purchased and used in the classroom</li> </ul>	<p>ongoing Writer's Toolbox training sessions, including workshops with Jessica and Renae, Zoom sessions, and in-person PD to upskill teachers and ensure consistency in the approach.</p> <ul style="list-style-type: none"> <li>● Dedicated time and structures for collaboration, moderation, and professional learning, such as PLG (Professional Learning Group) focus on writing, report writing discussions, and OTJ (Overall Teacher Judgment) moderation across year levels.</li> <li>● Integration with other literacy initiatives, such as linking the writing approach with the Synthetic Phonics (SL) data entry process and providing professional development on this integration.</li> <li>● Resource allocation and support, including funding for Writer's Toolbox licenses, purchasing additional classroom resources, and providing sentence train resources to aid implementation.</li> <li>● Long-term planning and staged implementation, with a main emphasis planned for Term 2, allowing for initial professional development and preparation in the preceding term.</li> </ul>
<p>Implement the NZ histories curriculum with a strong focus on our local history with links to our iwi Ngā</p>	<ul style="list-style-type: none"> <li>● Engage with Local Iwi and Community Members</li> <li>● Develop Localized Curriculum Resources and Materials</li> <li>● Incorporate Local History</li> </ul>	<ul style="list-style-type: none"> <li>● Appointed kaiārahi - Tiepa</li> <li>● Timoti Harris - localised curriculum and history</li> <li>● Inquiry focus - our local curriculum</li> <li>● Noho Marae at Tahuwhakatiki Marae for all Year % and all Te Manawanui Team</li> </ul>	<ul style="list-style-type: none"> <li>● Appointment of dedicated Māori leadership and curriculum expertise (kaiārahi - Tiepa) to guide the localisation and integration of the curriculum with the school's context and history.</li> <li>● Immersive learning experiences that</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023

<p>Potiki.</p>	<p>into Cross-Curricular Learning</p> <ul style="list-style-type: none"> <li>• Facilitate Experiential Learning Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Blessing of the Hall</li> <li>• Kahui Ako day- on Day one of term</li> <li>• Tiepa continues to work across all teams</li> <li>• Tiepa supported planning for Matakana Marae visit</li> <li>• PD for the Te Mātaiaho (Curriculum Refresh)</li> <li>• Linked to the whole school inquiry</li> <li>• Leadership team Professional Learning and reading</li> <li>• Staff Teacher Only Day with Evaluative Associates to unpack Te Mataiaho</li> </ul>	<p>connect students to their local community and culture, such as the noho marae at Tahuwhakatiki Marae for Year 5/6 and Te Manawanui Team and the visit to Matakana Marae.</p> <ul style="list-style-type: none"> <li>• School-wide inquiry focus on developing a localised curriculum, aligning teaching and learning practices with the school's unique context and community.</li> <li>• Professional development opportunities for staff to deepen their understanding of the refreshed New Zealand Curriculum (Te Mātaiaho), including a dedicated Teacher Only Day facilitated by Evaluative Associates.</li> <li>• Collaborative approach involving leadership team professional learning, cross-school initiatives (Kahui Ako day), and ongoing support from the kaiārahi in planning and implementation across all teams.</li> </ul>
----------------	--	---	--

Pāpāmoa Primary School  
Annual Report 2023



**We embrace the identity, language and culture of the students, staff, and whānau across our community.**

Initiative	Actions Taken	What did we achieve?	Evidence
<p>Launch the new Pāpāmoa Primary School localised curriculum content delivered through the school values and Pou (school houses).</p>	<ul style="list-style-type: none"> <li>● Integrate Local Content into Pou-based Learning Activities</li> <li>● Celebrate and Showcase Local Learning</li> <li>● Foster Partnerships and Engage Local Experts</li> </ul>	<ul style="list-style-type: none"> <li>● <a href="https://www.facebook.com/PapamoaoPrimarySchool/posts/pfbid02DRSdv2ny8NDMSzhWLZXCv7WYSw8AKx3FwmC6gFfbketAd77THhwFXrAAKmmukqe2l">https://www.facebook.com/PapamoaoPrimarySchool/posts/pfbid02DRSdv2ny8NDMSzhWLZXCv7WYSw8AKx3FwmC6gFfbketAd77THhwFXrAAKmmukqe2l</a></li> <li>● <a href="https://drive.google.com/drive/folders/12Clj0ejZLQcYZoPmVFDj60y1M3MueDJD?usp=sharing">https://drive.google.com/drive/folders/12Clj0ejZLQcYZoPmVFDj60y1M3MueDJD?usp=sharing</a></li> <li>● <a href="https://drive.google.com/file/d/1BH5kvokzpqCUF85Xxq0m54mD9KTZD3I7/view?usp=sharing">https://drive.google.com/file/d/1BH5kvokzpqCUF85Xxq0m54mD9KTZD3I7/view?usp=sharing</a></li> <li>● Identity Language and Culture team set a term long project in 2022 to establish Vision, Values and Key aspects of Identity</li> <li>● Establishment of Pou-house system across school Setting Tuakana?Teinma relationships for students and teachers across our whole school</li> <li>● Set hui twice a week that set the achievement goals for our Values, WellbeingCurriculum and Te Reo/Tikanga for the whole school encouraging a common language</li> <li>● Clear imagery and branding of all of the above both within and outside of the school so that all students can visually identify who we are and what we do and how we do it.</li> <li>● Our own Te Reo/Tikanga curriculum with progressions, waiata, legends, karakia that aligns with Nga Potiki</li> <li>● Pou was central to bringing all tamariki and kaiako together across the school</li> <li>● Pou challenges which engaged tamariki in pou</li> </ul>	<ul style="list-style-type: none"> <li>● Extensive groundwork and collaboration through the Identity, Language and Culture team's term-long project to establish the school's vision, values, and key aspects of identity, laying the foundation for the localised curriculum.</li> <li>● Establishment of the Pou (house) system, creating a school-wide structure for fostering tuakana-teina relationships, promoting school values, and delivering localized content across all year levels.</li> <li>● Developing a comprehensive Te Reo/Tikanga curriculum, including progressions, waiata, legends, and karakia, aligning with Ngā Potiki and the school's identity.</li> <li>● Integration of local stories and history, facilitated by engaging with community members like Les Milleard, who shared local narratives and perspectives.</li> <li>● Visible branding and imagery throughout the school environment, reinforcing the school's identity, values, and approach to delivering the</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023



		<p>points</p> <ul style="list-style-type: none"> <li>● Pou Leaders leading Pou Time-Tuakana teina</li> <li>● Les Milleard in to share local stories</li> <li>● Transition to School Inquiry continues</li> <li>● Additional and increased visits to and from ECE centres</li> <li>● SLT to Gisborne - Nik House - Team Building ourselves and visited 2 schools. Compared our curriculum with theirs</li> <li>● Renee Leckie- TOD for all staff on the new curriculum refresh. SLT did this first</li> <li>● Continue to grow and strengthen the Pou.</li> <li>● SLT Springboard Strategic Planning Day</li> </ul>	<p>localised curriculum.</p>
<p>Enhance the teaching skills, capabilities and confidence in Te Reo and Tikanga Māori</p>	<ul style="list-style-type: none"> <li>● Implement Professional Development and Learning Opportunities</li> <li>● Establish a Supportive and Collaborative Environment</li> <li>● Incorporate Authentic Learning Experiences</li> <li>● Develop Culturally Responsive Resources and Curriculum</li> </ul>	<ul style="list-style-type: none"> <li>● Kaiārahi Role</li> <li>● working across all teams to support Te Reo &amp; Tikanga</li> <li>● Reo student leaders</li> <li>● School assemblies (using this time to introduce waiata, sentence structures)</li> <li>● Professional development in whole staff hui</li> <li>● Utilising local organisations or people e.g: Te Wheturere, Timoti Harris, Les Millard, Buddy Mikaere to support staff and awareness</li> <li>● Utilising whānau to support teams / tamariki in teaching skills such as harakeke weaving, tukutuku panels</li> <li>● Promotion of Te Reo to staff and whānau e.g: Te Ahu o Te Reo Māori</li> <li>● Tiepa coming into all classes to support Te Reo in the classroom</li> <li>● Monday Hui-Te Reo element to whole school reinforced across the week by class teachers back at classroom level</li> <li>● Another 2 teachers in Year 2 completing Te Aho</li> </ul>	<ul style="list-style-type: none"> <li>● Dedicated leadership and support structures, including the appointment of a Kaiārahi (Māori cultural advisor) working across all teams, and the establishment of Reo leaders to guide and upskill teachers.</li> <li>● Integration of Te Reo and Tikanga into school-wide practices, such as using school assemblies to introduce waiata and sentence structures, and incorporating a Te Reo element in weekly staff hui.</li> <li>● Ongoing professional development opportunities, including whole-staff hui, classroom support from the Kaiārahi, and leveraging local organisations and community members as resource persons.</li> <li>● Encouraging staff participation and upskilling, such as teachers completing Te Aho Māori language</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023



		<p>certification at Level 1</p> <ul style="list-style-type: none"> <li>● Te Reo being used across most classes</li> <li>● Increased use of Te Reo among staff in regards to greetings</li> <li>● Regularly hosted the Kahui Ako AST Te Reo Teachers</li> <li>● Te Wiki o Te Reo - big celebrations around the school</li> <li>● Continued to grow and strengthen teacher PD through Tiepa's lessons in classrooms</li> <li>● Preparation for Ra Whakangahau in Term 4</li> </ul>	<p>certification and increased use of Te Reo greetings among staff.</p> <ul style="list-style-type: none"> <li>● Celebrating and promoting Te Reo and Tikanga through school-wide events and initiatives, like Te Wiki o Te Reo Māori celebrations, hosting Kahui Ako AST (Across School Teacher) Te Reo teachers, and preparing for the Ra Whakangahau (Cultural Festival).</li> </ul>
--	--	--	---

Pāpāmoa Primary School  
Annual Report 2023

## Annual Achievement Targets 2023 and Variance:

Reading				
Achievement Target	School wide End of 2023 data:	What did we achieve?	Evidence	Reason for Variance
All end of Year 3 students achieving BELOW expected curriculum levels in Reading in 2022 ( 33.8% or 29 students) will show accelerated progress (increase by more than 1.5 years) by the end of Year 3.	<p>86% of Papamoā Primary School students in Years 0-6 are working at or above expected levels of achievement in Reading.</p> <p>86% of girls in Years 0-6 are working at or above expected levels of Reading.</p> <p>85.5% of boys in Years 0-6 are working at or above expected levels in Reading.</p> <p>76% of Maori students in Years 0-6 are working at or above expected levels of achievement in Reading.</p> <p>91% of New Zealand European students in Years 0-6 are working at or above expected levels of achievement in Reading.</p>	<p><b>End of Year results Year 3 students BELOW expected curriculum levels in Reading in 2023 ( 18% or 17 students)</b></p> <p><b>End of 2023 data indicates that 82% of students in Year 3 are working within or beyond the expected levels of achievement in Reading.</b></p> <p>Of the targeted group in 2023 the following results were identified</p> <ul style="list-style-type: none"> <li>41% or 12 students made accelerated progress, 4 are still below</li> <li>59% or 15 students made some progress, 10 are still below</li> <li>14% or 4 students have regular attendance rates less than 70% that impact learning progress</li> <li>10% or 3 students are IEP students who made limited progress</li> </ul>	<ul style="list-style-type: none"> <li>OTJ data in Year 3</li> <li>Student tracking data in SMS</li> <li>Student achievement graphs</li> <li>Communication with teachers and termly Target Action meetings</li> </ul>	<ul style="list-style-type: none"> <li>Structured Literacy ongoing PD for all teachers</li> <li>Clear expectations for timetabling and grouping</li> <li>Clear expectations for scope and sequence for decodable text</li> <li>Increasing teacher confidence in making reliable OTJs across reading</li> <li>Target Action Deliberate Acts of Teaching planned for target group</li> <li>Teacher assessment processes</li> <li>Rainbow Reading daily interventions by trained Teacher Assistant 3 x per week</li> <li>InClass Literacy support Reading mileage 3 x per week</li> <li>RTLB literacy support in Reo Rua class in Year 3 small group intervention</li> <li>Intervention accelerated practices in Term 2-4 whole language reading</li> <li>Data is compromised by inclusion of new enrolments throughout the year.</li> </ul>



Pāpāmoa Primary School  
Annual Report 2023

Writing:				
Achievement Target	School wide end of 2023 data:	What did we achieve?	Evidence	Reason for Variance
<p>All of Year 2 students achieving BELOW expected levels in Writing in 2023 38.5% or 33 students will show accelerated progress (increase by more than one sublevel) by the end of Year 2 in 2023</p>	<p>77.5% of Papamoia Primary School students in Years 0-6 are working at or above expected levels of achievement in Writing.</p> <p>80% of girls in Years 0-6 are working at or above expected levels of Writing.</p> <p>75% of boys in Years 0-6 are working at or above expected levels in Writing.</p> <p>76% of Maori students in Years 0-6 are working at or above expected levels of achievement in Writing.</p> <p>83% of New Zealand European students in Years 0-6 are working at or above expected levels of achievement in Writing.</p>	<p>End of year results across the Year 2 to 77.5% working at the expected curriculum level in Writing. Of the target group in 2023 the following results were identified;</p> <ul style="list-style-type: none"> <li>51.5% or 17 students showed accelerated progress</li> <li>45% or 15 students moved from BELOW to working AT the expected curriculum level in Writing</li> <li>6% or 2 students moved from working at WELL BELOW to BELOW for the expected curriculum level in Writing</li> <li>21% or 7 students are classified as ELL</li> <li>6% or 2 students have attendance rates of less than 70% that affects student learning progress</li> <li>24% or 8 Maori students are working Below the expected curriculum levels in Writing</li> <li>9% 3 students were new to PPS in 2023 and are working Well Below</li> </ul>	<ul style="list-style-type: none"> <li>OTJs the Overall Teacher Judgement made each term</li> <li>Lower starting levels at the beginning of School has been noted</li> <li>Communication with teachers in termly Target Action Meetings to identify exploit deliberate acts of teaching</li> <li>Moderation of writing in staff meetings</li> <li>Tracking assessment results through E-Asttle Platform</li> <li>Informal observations</li> <li>PLG Reflections</li> </ul>	<p><b>PLG focus for full year</b> <b>School wide PD with Writer's Toolbox</b></p> <ul style="list-style-type: none"> <li>-Ongoing in school coaching around Sentence Structures</li> <li>-Refining Writing Skills Progressions</li> <li>-Ongoing, regular Team discussions around aspects of writing</li> <li>-Reading Recovery for 6 students</li> <li>-Reforming of Literacy Team with regular meetings</li> <li>-</li> </ul>
<p>Year 3 2023 went form 58% at</p>		<p>End of year results across the Year 3 to 72% working at the expected curriculum level in Writing. Of the target group in 2023 the following results were identified;</p> <ul style="list-style-type: none"> <li>42% or 15 students showed accelerated progress in Writing</li> </ul>		

# Pāpāmoa Primary School Annual Report 2023



		<ul style="list-style-type: none"><li>• 36% or 13 students moved from BELOW to working AT the expected curriculum level in Writing</li><li>• 5% or 2 students moved from working at WELL BELOW to BELOW for the expected curriculum level in Writing</li><li>• 8% or 3 students are classified as ELL</li><li>• 0% or 0 students have attendance rates of less than 70% that affects student learning progress</li><li>• 25% or 9 Maori students are working Below the expected curriculum levels in Writing</li><li>• 8% or 3 students were new to PPS in 2023 and are working Well Below</li></ul>		
--	--	--	--	--

Pāpāmoa Primary School  
Annual Report 2023

Mathematics:				
Achievement Target	School Wide end of 2023 data:	What did we achieve?	Evidence	Reason for Variance
<p>All end of Year 3 girl students achieving BELOW expected curriculum levels in Mathematics in 2022 (33% or 11 students) will show accelerated progress ( increase by more than 1.5 years ) by the end of year.</p>	<p>83% of Papamoā Primary School students in Years 0-6 are working at or above expected levels of achievement in Mathematics.</p> <p>79% of girls in Years 0-6 are working at or above expected levels of achievement in Mathematics.</p> <p>88% of boys in Years 0-6 are working at or above expected levels of achievement in Mathematics.</p> <p>73% of Maori students in Years 0-6 are working at or above expected levels of achievement in Mathematics.</p> <p>89.6% of New Zealand European students in Years 0-6 are working at or above expected levels of achievement in Mathematics.</p>	<p>End of 2023 67% of Year 3 girls were working within or above the expected levels of achievement in Mathematics.</p> <p>Of the targeted group in 2023 the following results were identified;</p> <ul style="list-style-type: none"> <li>0% of students made accelerated progress</li> <li>18%, 2 students moved from Well Below to Below</li> <li>82%, 9 students made steady progress</li> <li>1 student has an IEP</li> <li>18% or 2 students have attendance rates of less than 70% that have a direct affect on learning progress</li> <li>72% or 8 students are Maori who are working below the expected curriculum level in Mathematics</li> </ul>	<ul style="list-style-type: none"> <li>OTJs the Overall Teacher Judgement made each term</li> <li>Student confidence was identified through teacher and student voice as an issue</li> <li>Communication with teachers in termly Target Action Meetings to identify exploit deliberate acts of teaching</li> <li>Tracking assessment results through our SMS. These include JAM, GLOSS and PAT maths as well as observational data against maths exemplars.</li> </ul>	<ul style="list-style-type: none"> <li>Clear expectations for timetabling and expectations for scope and sequence and approaches identified</li> <li>Data is compromised by new enrolments</li> <li>This cohort has been identified as needing greater support year on year and with the Year 4 girls is an exception to other cohorts.</li> <li>A focus on Basic Facts knowledge planned to start 2024</li> <li>The Maths Curriculum team continue to focus on a “Balanced Diet” in Maths that includes cross grouping, differentiated groups, problem solving, Maths Talk, lots of practice through games</li> <li>In 2024 our next steps are for students to be able to articulate their Learning Progressions in a more explicit way.</li> <li>To continue to gather Student Voice specifically with girls around growing coving confidence in Maths</li> <li>Begin 2024 with a focus on Basic Facts</li> <li>Within our Reo Rua classes we need to target our girl students in Maths for 2024</li> </ul>

# Pāpāmoa Primary School Annual Report 2023

<p>All end of Year 4 girls students achieving BELOW expected curriculum levels in Mathematics in 2022 ( 29 % or 13 students) will show accelerated progress ( increase by more than 1.5 years ) by the end of year.</p>		<p>End of Year 4 78% girls were working within or above the expected levels of achievement in Mathematics.</p> <p>Of the targeted group in 2023 the following results were identified;</p> <ul style="list-style-type: none"><li>• 23% 3 students achieved accelerated progress and are now working at the expected curriculum level in Mathematics</li><li>• 77% 10 students made steady progress and are still working below the expected curriculum level in Mathematics.</li><li>• 18% or 2 students have attendance rates of less than 70% that have a direct affect on learning progress</li><li>• 54% or 7 students are Maori who are working below the expected curriculum level in Mathematics</li><li>•</li></ul>		
---	--	---	--	--

## End of Year Data that informs 2024:

Reading	2023 End of Year Data	2024 Annual Achievement Goal
	<ul style="list-style-type: none"> <li>● 85.7% of students at Papamoa Primary School are working At or Above the expected curriculum level in Reading</li> <li>● 30% are working above</li> <li>● Boys 87% are working At or Above</li> <li>● Girls 85% are working At or Above</li> <li>● Maori Male 81% are working At or Above</li> <li>● Maori Girls 75% are working At or Above</li> </ul>	<ul style="list-style-type: none"> <li>● Work towards greater equity for Maori girls in the Year 3/4 cohort moving from 42% or 9/21 below to 100% or 21/21 At expected levels (moving 9 girls from Below to At)</li> <li>● Work towards Year 2 Cohort moving from 73% to 80% working At or Above expected Curriculum levels in Reading</li> </ul>

Writing	2023 End of Year Data	2024 Annual Achievement Goal
	<ul style="list-style-type: none"> <li>● 77.8 % of students at Papamoa Primary School are working At or Above the expected curriculum level in Reading</li> <li>● 12% are working above</li> <li>● Boys 77% are working At or Above</li> <li>● Girls 79% are working At or Above</li> <li>● Maori Male 69% are working At or Above</li> <li>● Maori Girls 65% are working At or Above</li> <li>● Y2-5</li> </ul>	<ul style="list-style-type: none"> <li>● 85% Year 3-6 working at or above in writing (34% of Y3-6 students or 78 students moving from Below to Above)</li> <li>● PLG target-all Target Action Students make accelerated progress of 1.5 years</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023



Mathematics	2023 End of Year Data	2024 Annual Achievement Goal
	<ul style="list-style-type: none"> <li>● 83% of students at Papamoa Primary School are working at the expected curriculum level in Mathematics</li> <li>● 19% are working above</li> <li>● Girls 79% are working at</li> <li>● Boys 90% are working at</li> <li>● Maori 72.5% are working at</li> <li>● Maori girls 65% are working at</li> </ul>	<ul style="list-style-type: none"> <li>● Work towards greater equity for girls as a cohort, close the 11% gap between girls and boys (4% of 281 move 31 girl students from Below to At)</li> <li>● Work towards greater equity for Māori students- move 14 students from Below to At</li> <li>● Work towards greater equity for Māori girl students- we need an 18% increase which is 13 students to move from below to At</li> </ul>

## Giving effect to Te Tiriti o Waitangi:

Section 127 (1) (d) of the Education and Training Act 2022 defines how schools must give effect to Te Tiriti o Waitangi by:

- Working to ensure that plans, policies, and local curriculum reflect local tikanga Maori, matauranga Maori, and te ao Maori; and
- Taking all reasonable steps to make instruction available in tikanga Maori and te reo Maori; and
- Achieve equitable outcomes for Maori students.

Aspect	What have we done?	What evidence do we have?	Where to next?
Working to ensure all plans, policies, and local curriculum reflect local tikanga Maori, Matauranga Maori, and te ao Maori	<ul style="list-style-type: none"> <li>• Authentically reflect the important purakau and korero associated with Ngā Pōtiki Iwi</li> <li>• Conceptual curriculum to reflect Pāpāmoa key elements including islands and Pou</li> <li>• Staff appraisal to reflect commitment to te reo and tikanga Maori</li> <li>• Whole school practices normalise Ao Maori principles eg. powhiri, karakia, greeting visitors using moteatea relative to this rohe, mihi, morning hui</li> <li>• Honoring Te Tiriti through striving for all Maori students to participate in and enjoy academic, social and cultural success as Maori</li> <li>• Acknowledging tamariki Maori as tangata whenua of Aotearoa New Zealand</li> <li>• Enhanced connections with local kaumatua and kuia</li> <li>• Board secondment from Te Manawanui whānau.</li> </ul>	<ul style="list-style-type: none"> <li>• All staff have access to pūrākau / local stories utilising school site and resources gathered in a central system.</li> <li>• All staff involved in Professional Development visiting local historic sites with mana whenua and Kaumātua. Mātauranga Māori shared and recorded.</li> <li>• Pou names gifted by Ngā Pōtiki and created alongside mana whenua.</li> <li>• Mātauranga Māori shared with all staff relating to Pou and its tohu (symbol).</li> <li>• Kaiārahi o Te Reo Māori role established to work with all staff to support and work alongside kaiako.</li> <li>• Whole school is involved in Pōhiri / Whakataua at the start of every term, and also in week 6 of each term.</li> <li>• Kawa and Tikanga are upheld, understood and practiced by all staff and students.</li> <li>• Local waiata is shared and used daily by all staff and students.</li> <li>• All students involved in Kapa Haka with the support of the Kaiārahi i te</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to work alongside Te Waka Hourua (Kāhui Ako) to ensure the aspirations of mana whenua are met.</li> <li>• Share the Māori Curriculum document from Te Waka Hourua with all staff.</li> <li>• Invite Te Waka Hourua (personal) to engage and share resources with all staff.</li> <li>•</li> </ul>

Pāpāmoa Primary School  
Annual Report 2023

		<p>Reo Māori.</p> <ul style="list-style-type: none"> <li>• Students stand proud to recite and present their pepeha / whakapapa and know who they are and where they come from.</li> <li>• Strong connections with mana whenua are maintained and are continual.</li> <li>• There are two whānau members from Te Manawanui (bilingual unit) serving on the Board of Trustees.</li> </ul>	
Take all reasonable steps to make instruction available in tikanga maori and te reo Maori	<ul style="list-style-type: none"> <li>• Te Manawanui Bi-Lingual Reo Rua 4 classes are operational within the Kura</li> <li>• Kaiarahi Te Ao Māori board funded.</li> <li>• Support to access Te Reo Courses outside of school</li> <li>• Kapa Haka resourced across the school</li> </ul>	<ul style="list-style-type: none"> <li>• Te Manawanui is well established with four classes.</li> <li>• Students from Te Manawanui support and help lead kaupapa Māori e.g: reo (language), waiata and games throughout the whole school.</li> <li>• Kaiārahi o Te Reo Māori is established.</li> <li>• Student Reo Leaders meet weekly to record and promote Te Reo Māori for the whole school.</li> <li>• Participation from kaiako successfully achieved levels in Te Ahu o Te Reo Māori and/or Te Wānanga o Aotearoa.</li> <li>• All students have access to Kapa Haka. All classes are timetabled, as well as weekly practices for larger groups.</li> <li>• The Kaiārahi o Te Reo Māori also tutors the schools kapa haka groups.</li> <li>• Pāpāmoa Primary has two kapa haka groups with both performing at the local kapa haka festival.</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to strengthen Te Reo Māori to enable all staff and students to develop their capabilities.</li> <li>• Continue staff development in all aspects of Te Ao Māori.</li> <li>• Create more opportunities for staff to develop their own capacity in Te Reo Māori.</li> <li>•</li> </ul>
Achieve equitable outcomes for Maori students	<ul style="list-style-type: none"> <li>• Honouring Te Tiriti through striving for all Māori students to participate in and enjoy academic, social and cultural success as Māori</li> <li>• High aspirations to ensure Māori tamariki achieve 'on-par' with non</li> </ul>	<ul style="list-style-type: none"> <li>• Reading, Writing and Maths are monitored.</li> <li>• Data is shared with the Team Leaders.</li> <li>• Target Action meetings are held each term with each kaiako in the kura.</li> <li>• A review from these Target Action</li> </ul>	<ul style="list-style-type: none"> <li>• Gather, collect and analyse data for Māori students in Reading, Writing and Maths to</li> </ul>



Pāpāmoa Primary School  
Annual Report 2023



	Māori tauria	meetings inform next learning steps to help kaiako planned for these students. <ul style="list-style-type: none"><li>•</li></ul>	
--	--------------	--	--

## Strategic Plan 2024 - 2025:

# Pāpāmoa Primary School 2024-2026 Strategic Priorities



**PĀPĀMOA**  
PRIMARY SCHOOL  
TE KURA MĀTUA Ā PĀPĀMOA

	GOAL	INITIATIVES	SUCCESS STATEMENT
<b>OUR PURPOSE</b>	Enhance student learning by aligning curriculum, improving parent reporting, strengthening core teaching, supporting diverse learners early, and expanding opportunities for gifted students.	<ul style="list-style-type: none"> <li>Develop our curriculum planning and overviews for each year level to ensure alignment with the NZ Curriculum and effectively meet the learning needs and interests of our students.</li> <li>Review and enhance our reporting to parents to provide meaningful insights into individual student progress, achievement, and next steps for learning.</li> <li>Ensure our core teaching scope and sequences in literacy and numeracy provide continuity and progression across year levels and align with national standards.</li> <li>Identify and provide targeted support for students with learning needs. Develop processes for early intervention.</li> <li>Expand enrichment opportunities for gifted and talented students through acceleration, depth and complexity in curriculum, and extracurricular programs.</li> </ul>	Our school will have a thriving culture where every student feels supported, challenged, and equipped to pursue their personal goals and aspirations.
<b>OUR PEOPLE</b>	<p>To have a culture where staff are committed and willingly contribute towards our purpose in a positive manner.</p> <p>To have children who feel safe and happy in their school environment who want to come to school</p>	<ul style="list-style-type: none"> <li>Provide professional development for middle leaders on mentoring, instructional leadership, and team development.</li> <li>Support the continuous development of senior leadership through coaching, external training, and leadership opportunities.</li> <li>Enhance new staff induction processes and mentorship programs</li> <li>Develop a comprehensive professional learning plan aligned to strategic priorities and staff needs.</li> <li>Implement school-wide strategies and teacher training on positive behaviour management and supporting students with challenging behaviours.</li> <li>Train all staff in trauma-informed practices and social-emotional learning.</li> <li>Expand student support services and targeted intervention programs for anxiety, behaviour, academics, and other needs.</li> </ul>	Foster a positive culture where all staff are highly engaged, collaborative, and dedicated to furthering our shared mission and provide a nurturing environment where students feel secure, valued, and enthusiastic about learning.
<b>OUR COMMUNITY</b>	To have strong, positive working relationships with all partners associated with our school.	<ul style="list-style-type: none"> <li>Increase parent and community engagement through effective communication, outreach events, volunteer opportunities, and forums for feedback.</li> <li>Welcome new families through orientation events, mentor programs, and sustained support during transitions.</li> <li>Collaborate with our Community of Learning (Waka Hourua) on shared goals, integrated planning, and smooth student transitions.</li> <li>Strengthen relationships and increase engagement with local iwi to incorporate te ao Māori perspectives and resources into our school.</li> <li>Partner with quality professional development providers to build staff capability and implement evidence-based practices.</li> <li>Strengthen relationships with early childhood centres through data sharing, alignment of expectations, and joint activities.</li> <li>Continue to build and nurture our relationships with key people and departments in the Ministry of Education.</li> </ul>	Our school will have established strong, productive partnerships with all individuals and groups invested in our students' education and wellbeing, including families, community members, local businesses and MŌE
<b>OUR PLACE</b>	Provide facilities that we are proud of, where our unique NZ identity is evident while supporting our core purpose	<ul style="list-style-type: none"> <li>Upgrade our school pool facilities to provide a safe, high-quality aquatic environment for student learning, recreation, and community use.</li> <li>Effectively manage significant school property improvements required due to weathertightness issues, in partnership with the Ministry of Education. Minimise disruption to school operations.</li> <li>Leverage the opportunities provided by Ministry-funded building and repair projects to improve and modernise our physical learning environments.</li> <li>Develop a cultural garden and hangi area to honour the indigenous heritage of our land and provide an interactive outdoor learning space for weaving, growing food crops, and Māori cooking traditions.</li> <li>Design and install a new school entrance incorporating cultural symbols and artwork to represent our unique Aotearoa Heritage</li> <li>Implement a robust maintenance plan and schedule to uphold the school facilities and grounds to high standards that support student learning and wellbeing.</li> </ul>	Our school will offer exceptional facilities that represent our unique New Zealand identity, foster school pride, and enhance student learning.

# Pāpāmoa Primary School



**PĀPĀMOA**  
PRIMARY SCHOOL  
TE KURA MĀTUA Ā PĀPĀMOA

## Strategic Goal One

### OUR PEOPLE

GOAL	OVER ARCHING AIMS	PLANNED ACTIONS	MEASURE OF SUCCESS/EVIDENCE
<p>Enhance student learning by aligning curriculum, improving parent reporting, strengthening core teaching, supporting diverse learners early, and expanding opportunities for gifted students.</p>	<ul style="list-style-type: none"> <li>• Develop our curriculum planning and overviews for each year level to ensure alignment with the NZ Curriculum and effectively meet the learning needs and interests of our students.</li> <li>• Review and enhance our reporting to parents to provide meaningful insights into individual student progress, achievement, and next steps for learning.</li> <li>• Ensure our core teaching scope and sequences in literacy and numeracy provide continuity and progression across year levels and align with national expectations</li> <li>• Identify and provide targeted support for students with learning needs. Develop processes for early intervention.</li> <li>• Expand enrichment opportunities for gifted and talented students through acceleration, depth and complexity in curriculum, and extracurricular programs.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop and implement aligned curriculum overviews across all year levels to meet diverse learner needs.</li> <li>• Establish effective reporting mechanisms to regularly inform parent around Student progress</li> <li>• Design and implement robust literacy and numeracy scope and sequences to establish a strong foundation for achieving our educational purpose.</li> <li>• Implement responsive interventions and enrichment activities based on student data to empower all learners.</li> <li>• Conduct regular reviews of participation rates and achievement patterns to prevent any child from falling through the cracks.</li> <li>• Provide targeted professional learning opportunities aligned with school needs to develop high-performing leaders at all levels among our staff.</li> <li>• Foster a culture of collaboration and continuous growth among staff to exemplify the school's values and strategic vision.</li> <li>• Continue with target action meetings to ensure student achievement and</li> </ul>	<ul style="list-style-type: none"> <li>• Curriculum overviews aligned across year levels implemented, ensuring all learners' needs are accommodated.</li> <li>• Reporting mechanisms successfully established, facilitating regular progress updates to parents based on new government expectations and legislation</li> <li>• Re designed writing progressions based on the writers tool box</li> <li>• Data-driven interventions activities successfully implemented, supporting learners of all abilities.</li> <li>• Ongoing targeted action meetings held, ensuring continuous focus on student achievement.</li> <li>• Professional development opportunities provided, fostering high-performing leaders across all staff levels.</li> </ul>

# Pāpāmoa Primary School

## Strategic Goal Two

### OUR PURPOSE



GOAL	OVER ARCHING AIMS	PLANNED ACTIONS	MEASURE OF SUCCESS/EVIDENCE
<p>To have a culture where staff are committed and willingly contribute towards our purpose in a positive manner.</p> <p>To have children who feel safe and happy in their school environment who want to come to school</p>	<ul style="list-style-type: none"> <li>• Provide professional development for middle leaders on mentoring, instructional leadership, and team development.</li> <li>• Support the continuous development of senior leadership through coaching, external training, and leadership opportunities.</li> <li>• Enhance new staff induction processes and mentorship programs</li> <li>• Develop a comprehensive professional learning plan aligned to strategic priorities and staff needs.</li> <li>• Implement school-wide strategies and teacher training on positive behaviour management and supporting students with challenging behaviours.</li> <li>• Train all staff in trauma-informed practices and social-emotional learning.</li> <li>• Expand student support services and targeted intervention programs for anxiety, behaviour, academics, and other needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide senior leadership with coaching sessions, opportunities for external training, and leadership roles within the school community to support their continuous development.</li> <li>• Revise and enhance the induction processes for new staff, incorporating programs to facilitate their integration into the school environment effectively.</li> <li>• Formulate a professional learning plan that encompasses a wide range of development opportunities aligned with both strategic priorities and the identified needs of staff members.</li> <li>• Roll out school-wide initiatives aimed at promoting positive behavior management strategies, along with targeted teacher training sessions to equip educators with the necessary skills.</li> <li>• Conduct training sessions for all staff members to familiarize them with trauma-informed practices and techniques for promoting social-emotional learning among students.</li> <li>• Expand the range of student support services available within the school, implementing targeted intervention programs designed to address issues such as anxiety, behavior, academics, and other specific needs students may have.</li> </ul>	<ul style="list-style-type: none"> <li>• Demonstrate enhanced leadership skills among senior leaders through successful implementation of leadership initiatives and positive feedback from staff and stakeholders.</li> <li>• Surveys and feedback regarding the effectiveness of the induction and for new staff members.</li> <li>• Completion of professional development activities outlined in the professional learning plan, accompanied by feedback demonstrating perceived improvements in teaching practice and student outcomes.</li> <li>• Trauma-informed practices and integration of social-emotional learning into the classroom begins.</li> </ul>

# Pāpāmoa Primary School

## Strategic Goal Three

### OUR COMMUNITY



**PĀPĀMOA**  
PRIMARY SCHOOL  
TE KURA MĀTUA Ā PĀPĀMOA

GOAL	OVER ARCHING AIMS	PLANNED ACTIONS	MEASURE OF SUCCESS/EVIDENCE
<p>To have strong, positive working relationships with all partners associated with our school.</p>	<ul style="list-style-type: none"> <li>• Increase parent and community engagement through effective communication, outreach events, volunteer opportunities, and forums for feedback.</li> <li>• Welcome new families through orientation events, mentor programs, and sustained support during transitions.</li> <li>• Collaborate with our Community of Learning (Waka Hourua) on shared goals, integrated planning, and smooth student transitions.</li> <li>• Strengthen relationships and increase engagement with local iwi to incorporate te ao Māori perspectives and resources into our school.</li> <li>• Partner with quality professional development providers to build staff capability and implement evidence-based practices.</li> <li>• Strengthen relationships with early childhood centres through data sharing, alignment of expectations, and joint activities.</li> <li>• Respond to the new government legislative requirements.</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure communication that includes regular updates, newsletters, and social media posts to increase parent and community engagement.</li> <li>• Organize orientation to support new families during their transition into the school community.</li> <li>• Regular meetings and collaborative sessions with the Community of Learning (Waka Hourua) to identify shared goals, develop integrated plans.</li> <li>• Regular meetings and engagement activities with local iwi to foster relationships, gain insights into te ao Māori perspectives, and identify opportunities to incorporate Māori resources and cultural practices into the school curriculum.</li> <li>• Research and select reputable professional development providers to deliver tailored training sessions for staff, focusing on evidence-based practices and building their capabilities in various areas.</li> <li>• Establish communication channels and collaborative initiatives with early childhood centers, including data sharing, alignment of educational expectations, and joint activities to ensure continuity of learning and smooth transitions for students.</li> <li>• Maintain regular updates to stay informed about policies, initiatives, and opportunities for collaboration and support.</li> </ul>	<ul style="list-style-type: none"> <li>• Increase in attendance and participation rates at school events and activities by parents, as well as an increase in positive feedback and engagement.</li> <li>• Feedback from new families indicating satisfaction with orientation events, and support during transitions.</li> <li>• Achievement of shared goals identified with the Community of Learning (Waka Hourua)</li> <li>• Integration of te ao Māori perspectives and resources into the school curriculum, positive feedback from local iwi regarding engagement efforts.</li> <li>• Improvement in staff capabilities and implementation of evidence-based practices</li> <li>• Increase in collaborative activities and initiatives between the school and early childhood centers.</li> <li>• Successful implementation of any initiatives/legislation implemented from the government.</li> </ul>

# Pāpāmoa Primary School

## Strategic Goal Four

### OUR PLACE



**PĀPĀMOA**  
PRIMARY SCHOOL  
TE KURA MĀTUA Ā PĀPĀMOA

#### GOAL

Provide facilities that we are proud of, where our unique NZ identity is evident while supporting our core purpose

#### OVER ARCHING AIMS

- Upgrade our school pool facilities to provide a safe, high-quality aquatic environment for student learning, recreation, and community use.
- Effectively manage significant school property improvements required due to weathertightness issues, in partnership with the Ministry of Education. Minimise disruption to school operations.
- Leverage the opportunities provided by Ministry-funded building and repair projects to improve and modernise our physical learning environments.
- Design and install a new school entrance incorporating cultural symbols and artwork to represent our unique Aotearoa Heritage
- Implement a robust maintenance plan and schedule to uphold the school facilities and grounds to high standards that support student learning and wellbeing.

#### PLANNED ACTIONS

- Conduct a thorough assessment of the current state of the school pool facilities, identify necessary upgrades, and develop a detailed plan for renovation or reconstruction.
- Remain engaged with the project management team to coordinate efforts with the Ministry of Education and oversee the management of significant property improvements, ensuring minimal disruption to school operations throughout the process.
- Collaborate with architects and construction professionals to identify opportunities for improvement and modernization of physical learning environments during Ministry-funded building and repair projects.
- Create a design team to conceptualize and execute the installation of a new school entrance, incorporating cultural symbols and artwork representative of Aotearoa Heritage, with input from students, staff, and iwi.
- Establish a maintenance team responsible for developing a robust maintenance plan and schedule, conducting regular inspections, addressing any issues promptly, and ensuring that school facilities and grounds are maintained to high standards conducive to student learning and wellbeing.

#### MEASURE OF SUCCESS/EVIDENCE

- Renovations or reconstruction of the school pool facilities within the allocated budget and timeline are established and funding solutions are underway to achieve this outcome.
- Completion of significant property improvements within the agreed-upon timeframe and budget with minimal disruptions to school operations during the renovation process.
- Enhanced functionality and usability of learning spaces.
- Incorporation of cultural symbols and artwork that accurately represent Aotearoa Heritage.
- Establishment of a comprehensive maintenance plan and schedule covering all school facilities and grounds.

## Statement of Compliance with Employment Policy:

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<p><i>Ensuring good and safe working conditions is a critical aspect of meeting obligations to both employees and stakeholders. At Pāpāmoa Primary School ways in which we do this are through regular safety inspections, safety training in induction procedures, policies and procedures, emergency response plans, safety equipment checks and audits, first aid training, incident investigation, compliance with regulations, effective professional learning and development and a focus on continuous improvement.</i></p>
<p><b>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</b></p>	<p><i>Under the Education Training Act (2020) Pāpāmoa Primary School operates an employment policy that complies with the principle of 'being a good employer'. As such we are guided by our Equal Employment Opportunities policy which aims to foster diversity, inclusion, and equal opportunities for all employees. As such we aim to recruit and employ based on a fair, transparent and 'free from bias' process. We advertise and actively seek a diverse pool of candidates. As a school, we provide on-site training on diversity and inclusion and raise awareness through various staff PLD. The collective agreements assure pay equity structures that are fair and non discriminatory.</i></p>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p><i>As per our school policy we are committed to impartial selection. Examples of practices include objective methods of advertising, interviewing, clear and transparent skills assessment. As a selection panel we include members of the senior leadership, board (as required) and members of our teaching team. The interview questions are developed to mitigate bias and ensure balanced evaluation.</i></p>

**Pāpāmoa Primary School**  
**Annual Report 2023**

<b>How are you recognising,</b>	
<ul style="list-style-type: none"> <li>- <b>The aims and aspirations of Māori,</b></li> <li>- <b>The employment requirements of Māori, and</b></li> <li>- <b>Greater involvement of Māori in the Education service?</b></li> </ul>	<i>As a school we are committed to the principles of Te Tiriti and have strategic aims that outline aspirations for Maori in our school. These aspects are often reflected in the role descriptions, application questions and requests for commitment to the teaching standards and code.</i>
<b>How have you enhanced the abilities of individual employees?</b>	<i>As a school we are engaged in a robust professional development process aimed at improving teacher capability for the good of student progress.</i>
<b>How are you recognising the employment requirements of women?</b>	<i>As a school we prioritise equal opportunities - but consideration is given to work life balance, career advancement, equal pay, family support for dependents, wellbeing and balance support.</i>
<b>How are you recognising the employment requirements of persons with disabilities?</b>	<i>As above we prioritise equal opportunities - work life balance, identify and mitigate barriers to access and mobility, equal pay, support as required.</i>

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



Pāpāmoa Primary School  
Annual Report 2023



## Kiwisport Statement:

Kiwisport is a government funding initiative to support student participation in organised sport. In 2023 Pāpāmoa Primary School received \$9,112.32 excluding GST.

The funding was used to support growing sport and involvement/participation in Sport. Areas of designated funding included:

- Replenishment of sports uniforms to support increased student numbers
- Equipment to support sporting teams (gear bags, balls, supporting equipment)
- Support to engage/employ a Sports Coordinator

## Financial Statements:

# PAPAMOA PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1885

**Principal:** Matthew Simeon

**School Address:** 312 Dickson Road, Papamoa Beach, Papamoa 3118

**School Postal Address:** 312 Dickson Road, Papamoa Beach, Papamoa 3118

**School Phone:** 07 542 0865

**School Email:** [admin@papamoa.school.nz](mailto:admin@papamoa.school.nz)

#### Members of the Board

Position	How Position Gained	Name	Term Expired/ Expires
Presiding Member	Elected	Mark Divehall	Oct-26
Principal ex Officio	ex Officio	Matthew Simeon	
Parent Representative	elected	Sarah Webb	Sep-25
Parent Representative	elected	Amber Brooks	Oct-26
Parent Representative	elected	Jamie Smith	Sep-25
Parent Representative	elected	Cyrus Tuporo	Oct-26
Parent Representative	co- opted	Tukara Matthews	Oct-26
Staff Representative	Elected	Ollivia Hayward	Sep-25
<b>Left office</b>		Kate Wallis	Oct-23
		Lauren Bernel	Oct-23
		Vicky Williamson	Oct-23

# PAPAMOA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

Page	Statement
------	-----------

	<b>Financial Statements</b>
--	-----------------------------

<u>1</u>	Statement of Responsibility
----------	-----------------------------

<u>2</u>	Statement of Comprehensive Revenue and Expense
----------	--

<u>3</u>	Statement of Changes in Net Assets/Equity
----------	---

<u>4</u>	Statement of Financial Position
----------	---------------------------------

<u>5</u>	Statement of Cash Flows
----------	-------------------------

<u>6 - 20</u>	Notes to the Financial Statements
---------------	-----------------------------------

	Independent Auditor's Report
--	------------------------------

# Papamoa Primary 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.

Mark Ditchall

Full Name of Presiding Member

Matt Simeon

Full Name of Principal



Signature of Presiding Member



Signature of Principal

3-7-24

Date:

3.7.24

Date:

# Papamoa Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,093,317	6,126,968	5,458,018
Locally Raised Funds	3	190,509	89,000	248,151
Interest		50,650	30,000	24,289
Gain on Sale of Property, Plant and Equipment		4,564	-	-
<b>Total Revenue</b>		<b>6,339,040</b>	<b>6,245,968</b>	<b>5,730,458</b>
<b>Expense</b>				
Locally Raised Funds	3	102,744	15,000	38,718
Learning Resources	4	4,638,317	4,707,148	4,071,197
Administration	5	319,257	242,045	368,060
Interest		3,800	1,000	3,689
Property	6	1,377,210	1,297,245	968,698
Loss on Disposal of Property, Plant and Equipment		2,943	-	-
<b>Total Expense</b>		<b>6,444,271</b>	<b>6,262,438</b>	<b>5,450,362</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(105,231)</b>	<b>(16,470)</b>	<b>280,096</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(105,231)</b>	<b>(16,470)</b>	<b>280,096</b>

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

# Papamoa Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		2,256,963	1,958,789	1,958,789
Total comprehensive revenue and expense for the year		(105,231)	(16,470)	280,096
Contribution - Furniture and Equipment Grant		14	-	18,078
Contribution - ICT Grant		28,619	-	-
<b>Equity at 31 December</b>		2,180,365	1,942,319	2,256,963
Accumulated comprehensive revenue and expense		2,180,365	1,942,319	2,256,963
<b>Equity at 31 December</b>		2,180,365	1,942,319	2,256,963

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.

# Papamoa Primary School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	445,061	88,888	77,507
Accounts Receivable	8	369,135	300,000	313,103
GST Receivable		11,309	-	24,873
Prepayments		50,551	20,000	133,914
Inventories	9	16,002	10,000	1,380
Investments	10	600,000	950,000	1,100,000
Funds Receivable for Capital Works Projects	17	-	-	7,235
		<u>1,492,058</u>	<u>1,368,888</u>	<u>1,658,012</u>
<b>Current Liabilities</b>				
Accounts Payable	12	423,524	322,162	360,399
Revenue Received in Advance	13	105,129	-	4,206
Provision for Cyclical Maintenance	14	61,772	-	-
Finance Lease Liability	15	24,384	25,000	16,023
Funds held in Trust	16	156,328	-	-
Funds held for Capital Works Projects	17	14,138	-	86,057
		<u>785,275</u>	<u>347,162</u>	<u>466,685</u>
<b>Working Capital Surplus/(Deficit)</b>		706,783	1,021,726	1,191,327
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,566,831	1,040,227	1,190,227
		<u>1,566,831</u>	<u>1,040,227</u>	<u>1,190,227</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	51,861	99,634	99,634
Finance Lease Liability	15	41,388	20,000	24,957
		<u>93,249</u>	<u>119,634</u>	<u>124,591</u>
<b>Net Assets</b>		<u>2,180,365</u>	<u>1,942,319</u>	<u>2,256,963</u>
<b>Equity</b>		<u>2,180,365</u>	<u>1,942,319</u>	<u>2,256,963</u>

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

# Papamoa Primary School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,492,471	1,247,892	1,482,530
Locally Raised Funds		166,752	89,000	210,412
International Students		87,070	-	
Goods and Services Tax (net)		13,565	-	14,749
Payments to Employees		(739,570)	(590,697)	(570,517)
Payments to Suppliers		(748,231)	(706,550)	(868,238)
Interest Paid		(3,800)	(1,000)	(3,689)
Interest Received		48,741	30,000	17,024
Net cash from/(to) Operating Activities		316,998	68,645	282,271
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		4,564	-	
Purchase of Property Plant & Equipment (and Intangibles)		(522,945)	(13,172)	(669,810)
Purchase of Investments		500,000	-	(150,692)
Proceeds from Sale of Investments		-	-	
Net cash from/(to) Investing Activities		(18,381)	(13,172)	(820,502)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		14	-	18,078
Finance Lease Payments		(22,721)	(8,000)	(22,345)
Funds Administered on Behalf of Other Parties		91,644	-	50,016
Net cash from/(to) Financing Activities		68,937	(8,000)	45,749
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>367,554</b>	<b>47,473</b>	<b>(492,482)</b>
Cash and cash equivalents at the beginning of the year	7	77,507	41,415	569,989
<b>Cash and cash equivalents at the end of the year</b>	7	<b>445,061</b>	<b>88,888</b>	<b>77,507</b>

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

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



# Papamoa Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Papamoa Primary 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 14.

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

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

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

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

#### *Classification of leases*

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

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

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

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

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

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

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

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

Property, plant and equipment 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **k) 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.

## **l) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **m) Revenue Received in Advance**

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

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

## **n) Funds Held in Trust**

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

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

## **o) Funds held for Capital works**

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

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

## **p) Provision for Cyclical Maintenance**

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

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

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

## **q) Financial Instruments**

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

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

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

**r) Borrowings**

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

**s) 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.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,483,256	1,247,892	1,467,662
Teachers' Salaries Grants	3,591,137	3,861,136	3,338,899
Use of Land and Buildings Grants	1,017,940	1,017,940	651,457
Other Government Grants	984	-	-
	<u>6,093,317</u>	<u>6,126,968</u>	<u>5,458,018</u>

The school has opted in to the donations scheme for this year. Total amount received was \$92,009

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	785	-	48,880
Curriculum related Activities - Purchase of goods and services	34,302	15,000	23,623
Trading	31,990	-	6,994
Fundraising & Community Grants	101,226	74,000	136,116
Other Revenue	17,746	-	32,538
International Student Fees	4,460	-	-
	<u>190,509</u>	<u>89,000</u>	<u>248,151</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	34,262	15,000	23,614
Trading	28,143	-	6,265
Fundraising and Community Grant Costs	19,216	-	8,839
International Student - Other Expenses	21,123	-	-
	<u>102,744</u>	<u>15,000</u>	<u>38,718</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>87,765</u>	<u>74,000</u>	<u>209,433</u>

During the year the School hosted 0.25 FTE International students (2022:0)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	183,050	155,051	169,188
Information and Communication Technology	55,334	82,210	50,850
Library Resources	356	2,000	1,130
Employee Benefits - Salaries	4,098,159	4,246,887	3,618,438
Staff Development	74,063	71,000	59,359
Depreciation	227,355	150,000	172,232
	<u>4,638,317</u>	<u>4,707,148</u>	<u>4,071,197</u>

## 5. Administration

	2023 Actual 0	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	7,255	6,109	5,389
Board Fees	3,970	3,640	3,655
Board Expenses	36,443	16,100	70,130
Communication	12,649	11,000	8,131
Consumables	57,779	53,850	28,794
Operating Lease	839	700	839
Other	2,718	3,200	1,334
Employee Benefits - Salaries	167,739	121,446	218,984
Insurance	20,807	17,000	15,726
Service Providers, Contractors and Consultancy	9,058	9,000	15,078
	<u>319,257</u>	<u>242,045</u>	<u>368,060</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	21,647	17,000	25,599
Consultancy and Contract Services	79,346	83,000	82,964
Cyclical Maintenance Provision	13,999	-	(6,305)
Grounds	5,415	4,000	7,637
Heat, Light and Water	53,284	39,036	46,829
Rates	17,969	18,000	16,065
Repairs and Maintenance	89,004	54,769	60,647
Use of Land and Buildings	1,017,940	1,017,940	651,457
Security	8,027	5,000	6,594
Employee Benefits - Salaries	70,579	58,500	77,211
	<u>1,377,210</u>	<u>1,297,245</u>	<u>968,698</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 \$
BNZ Main Account	46,818	88,888	73,675
BNZ ON Call Account	61,005	-	3,832
International Student Account	100,935	-	-
Rapid Saver WBBOP - On behalf of	82,054	-	-
Short-term Bank Deposits with a Maturity of Three Months or Less	154,249	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>445,061</u>	<u>88,888</u>	<u>77,507</u>

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

Of the \$445,061 Cash and Cash Equivalents, \$14,138 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.

Of the \$445,061 Cash and Cash Equivalents, \$105,129 is held by the School in relation to grants and international student fees ( Note 13). This funding is subject to conditions which specify how the funds are required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$445,061 Cash and Cash Equivalents, \$156,328 is held by the School in Trust ( Note 16).

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	71,003	-	50,935
Receivables from the Ministry of Education	1,486	-	-
Interest Receivable	11,613	-	9,704
Teacher Salaries Grant Receivable	285,033	300,000	252,464
	<u>369,135</u>	<u>300,000</u>	<u>313,103</u>
Receivables from Exchange Transactions	82,616	-	60,639
Receivables from Non-Exchange Transactions	286,519	300,000	252,464
	<u>369,135</u>	<u>300,000</u>	<u>313,103</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,146	-	1,380
School Uniforms	14,856	10,000	-
	<u>16,002</u>	<u>10,000</u>	<u>1,380</u>



## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	600,000	950,000	1,100,000
<b>Total Investments</b>	<u>600,000</u>	<u>950,000</u>	<u>1,100,000</u>

## 11. Property, Plant and Equipment

	Opening Balance \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	501,009	10,235	(402)		(64,557)	<b>446,285</b>
Furniture and Equipment	472,163	514,631	(2,540)		(103,076)	<b>881,178</b>
Information and Communication Technology	81,513	32,376	-		(23,366)	<b>90,523</b>
Motor Vehicles	77,682		-		(8,177)	<b>69,505</b>
Leased Assets	36,998	47,513	-		(25,519)	<b>58,992</b>
Library Resources	20,862	2,146	-		(2,660)	<b>20,348</b>
<b>Balance at 31 December 2023</b>	<u>1,190,227</u>	<u>606,901</u>	<u>(2,942)</u>	<u>-</u>	<u>(227,355)</u>	<u><b>1,566,831</b></u>

The net carrying value of leased assets held under a finance lease is \$58,992 (2022: \$36,998)

### Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	894,618	(448,333)	<b>446,285</b>	892,999	(391,990)	<b>501,009</b>
Furniture and Equipment	1,470,753	(589,575)	<b>881,178</b>	1,064,490	(592,327)	<b>472,163</b>
Information and Communication Technology	416,187	(325,664)	<b>90,523</b>	404,471	(322,958)	<b>81,513</b>
Motor Vehicles	81,771	(12,266)	<b>69,505</b>	81,771	(4,089)	<b>77,682</b>
Leased Assets	131,431	(72,439)	<b>58,992</b>	135,827	(98,829)	<b>36,998</b>
Library Resources	74,977	(54,629)	<b>20,348</b>	72,830	(51,968)	<b>20,862</b>
<b>Balance at 31 December</b>	<u>3,069,737</u>	<u>(1,502,906)</u>	<u><b>1,566,831</b></u>	<u>2,652,388</u>	<u>(1,462,161)</u>	<u><b>1,190,227</b></u>

### 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.

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	91,588	12,162	65,480
Accruals	4,603	5,000	5,925
Employee Entitlements - Salaries	321,552	300,000	283,959
Employee Entitlements - Leave Accrual	5,781	5,000	5,035
	<u>423,524</u>	<u>322,162</u>	<u>360,399</u>
Payables for Exchange Transactions	423,524	322,162	360,399
	<u>423,524</u>	<u>322,162</u>	<u>360,399</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	17,542	-	-
International Student Fees in Advance	82,609	-	-
Other revenue in Advance	4,978	-	4,206
	<u>105,129</u>	<u>-</u>	<u>4,206</u>

## 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	99,634	99,634	105,939
Increase to the Provision During the Year	13,999	-	-
Use of the Provision During the Year	-	-	-
Other Adjustments - write back of provision	-	-	(6,305)
Provision at the End of the Year	<u>113,633</u>	<u>99,634</u>	<u>99,634</u>
Cyclical Maintenance - Current	61,772	-	-
Cyclical Maintenance - Non current	51,861	99,634	99,634
	<u>113,633</u>	<u>99,634</u>	<u>99,634</u>

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

**15. Finance Lease Liability**

The School has entered into a number of finance lease agreements for Tela laptops and photocopier equipment. Minimum lease payments payable:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	28,779	25,000	17,971
Later than One Year and no Later than Five Years	44,813	20,000	28,298
Future Finance Charges	(7,820)	-	(5,289)
	<u>65,772</u>	<u>45,000</u>	<u>40,980</u>

**Represented by**

Finance lease liability - Current	24,384	25,000	16,023
Finance lease liability - Non current	41,388	20,000	24,957
	<u>65,772</u>	<u>45,000</u>	<u>40,980</u>

**16. Funds held in Trust**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	156,328	-	-
	<u>156,328</u>	<u>-</u>	<u>-</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.

## 17. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Project 223104- Development Block B,C,D,M	12,802	41,722	(54,524)	-	-
Ceiling tiles Project 223103	2,046	-	(2,046)	-	-
Weathertight Project 223092	71,209	245,500	(302,571)	-	14,138
Hall Remediation Project 2400046	(5,070)	27,573	(32,738)	10,235	-
Sip Rugby Posts	(2,165)	-	-	2,165	-
<b>Totals</b>	<b>78,822</b>	<b>314,795</b>	<b>(391,879)</b>	<b>12,400</b>	<b>14,138</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	14,138
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Transfer to grants \$	Closing Balances \$
Project 223104 - Development Block D,C,B,M	29,333	98,185	(114,716)	-	12,802
Ceiling tiles Project 223103	(527)	2,573	-	-	2,046
Weathertight Project 223092	-	123,000	(51,791)	-	71,209
Hall Remediation Project 2400046	-	-	(5,070)	-	(5,070)
SiP Rugby Posts	-	8,790	(10,955)	-	(2,165)
<b>Totals</b>	<b>28,806</b>	<b>232,548</b>	<b>(182,532)</b>	<b>-</b>	<b>78,822</b>

Teacher Led innovation Funds was not a capital project, the income has been transferred to other government grants.

### Represented by:

Funds Held on Behalf of the Ministry of Education	86,057
Funds Receivable from the Ministry of Education	7,235

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,970	3,655
<i>Leadership Team</i>		
Remuneration	419,651	460,838
Full-time equivalent members	3	4
Total key management personnel remuneration	<u>423,621</u>	<u>464,493</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2) and Property (2) that meet before board meetings respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	150-160
Benefits and Other Emoluments	5-6	4-5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	4.00	2.00
110-120	4.00	1.00
120-130	1	0
	<u>9.00</u>	<u>3.00</u>

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

## 20. Compensation and Other Benefits Upon Leaving

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

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

## 21. Contingencies

There are no contingent liabilities and no contingent assets 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.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$Nil. (2022:\$1,313,540)

### (b) Operating Commitments

As at 31 December 2023 the Board has no operating leases

2022: Nil

### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	445,061	88,888	77,507
Receivables	369,135	300,000	313,103
Investments - Term Deposits	600,000	950,000	1,100,000
Total Financial assets measured at amortised cost	<u>1,414,196</u>	<u>1,338,888</u>	<u>1,490,610</u>

#### Financial liabilities measured at amortised cost

Payables	423,524	322,162	360,399
Finance Leases	65,772	45,000	40,980
Total Financial Liabilities Measured at Amortised Cost	<u>489,296</u>	<u>367,162</u>	<u>401,379</u>

### 24. Events After Balance Date

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

### 25. Comparatives

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

## Independent Auditor's Report

### To the Readers of Papamoa Primary Schools Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Papamoa Primary School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 July 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 arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being Members of the Board of Trustees, the Strategic Plan 2021-2023, Annual Achievement Targets 2023 and variance, End of Year Data that informs 2024, Giving effect to Te Tiriti o Waitangi, Strategic Plan 2024-2025, Statement of Compliance with Employment Policy, and Kiwisport Statement, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

Other than the audit, we have no relationship with or interests in the School.



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand