

TE ARA KOROIPIKO WEST SPREYDON SCHOOL

Annual Financial Statements For the year ended 31 December 2023

| | |
|------------------|------------------------------------|
| Ministry Number: | 3588 |
| Principal: | Marriene Langton |
| School Address: | 147 Lyttelton Street. Christchurch |
| School Phone: | 03 338 8184 |
| School Email: | admin@westspreydon.school.nz |

Members of the Board of Trustees

| Name | Ceased |
|------------------------------|--------|
| Abbey Parsons | |
| Miriam Marshall | |
| Marina Shehata | |
| Jodi Apiata | |
| Shailesh Singh | |
| Andy Dumbleton | |
| Julia Mallett | |
| Marriene Langton - Principal | |

The term finishes except for the principal in June 2025.

Te Ara Koropiko West Spreydon School

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Te Ara Koropiko West Spreydon 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.

Miriam Marshall
Full Name of Presiding Member

Signed by:

0E5820677B76275C
Signature of Presiding Member

27/05/2024
Date:

Marriene Langton
Full Name of Principal

Signed by:

CCD022BFA16A493D
Signature of Principal

27/05/2024
Date:

Te Ara Koropiko West Spreydon School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

| | | 2023 | 2023 | 2022 |
|---|-------|---------------------|----------------------|--------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Revenue | | | | |
| Government Grants | 2 | 2,871,206 | 2,777,913 | 2,675,386 |
| Locally Raised Funds | 3 | 58,553 | 3,000 | 51,176 |
| Interest | | 25,014 | 4,000 | 7,460 |
| | | <hr/> | <hr/> | <hr/> |
| | | 2,954,773 | 2,784,913 | 2,734,022 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 36,115 | 28,500 | 39,825 |
| Learning Resources | 4 | 1,858,599 | 1,787,550 | 1,794,875 |
| Administration | 5 | 155,060 | 147,628 | 146,799 |
| Interest | | 497 | - | 516 |
| Property | 6 | 908,680 | 832,220 | 698,206 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 217 |
| | | <hr/> | <hr/> | <hr/> |
| | | 2,958,951 | 2,795,898 | 2,680,438 |
| Net Surplus / (Deficit) | | (4,178) | (10,985) | 53,584 |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <hr/> <hr/> (4,178) | <hr/> <hr/> (10,985) | <hr/> <hr/> 53,584 |

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

Te Ara Koropiko West Spreydon School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

| | Actual 2023 \$ | Budget (Unaudited) 2023 \$ | Actual 2022 \$ |
|---|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | 1,447,852 | 1,447,852 | 1,628,747 |
| Total comprehensive revenue and expense for the year | (4,178) | (10,985) | 53,584 |
| Owner transactions | | | |
| Contribution - Furniture and Equipment Grant | - | - | - |
| Contribution - Ministry of Education school redevelopment | 21 - | - | (234,479) |
| Equity at 31 December | 1,443,674 | 1,436,867 | 1,447,852 |
| Accumulated comprehensive revenue and expense | 1,443,674 | 1,436,867 | 1,447,852 |
| Reserves | - | - | - |
| Equity at 31 December 2023 | 1,443,674 | 1,436,867 | 1,447,852 |

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.

Te Ara Koropiko West Spreydon School

Statement of Financial Position

As at 31 December 2023

| | Notes | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 75,866 | 39,682 | 76,137 |
| Accounts Receivable | 8 | 118,084 | 123,000 | 144,955 |
| GST Receivable | | 12,985 | 10,000 | 18,200 |
| Prepayments | | 19,896 | 2,500 | 2,447 |
| Investments | 9 | 399,331 | 380,000 | 369,708 |
| | | <u>626,162</u> | <u>555,182</u> | <u>611,447</u> |
| Current Liabilities | | | | |
| Accounts Payable | 11 | 135,112 | 178,000 | 235,476 |
| Revenue Received in Advance | 12 | 43,273 | 25,000 | 26,757 |
| Finance Lease Liability - Current Portion | 14 | 4,791 | 3,000 | 6,404 |
| | | <u>183,176</u> | <u>206,000</u> | <u>268,637</u> |
| Working Capital Surplus or (Deficit) | | 442,986 | 349,182 | 342,810 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 1,063,023 | 1,089,885 | 1,106,885 |
| | | <u>1,063,023</u> | <u>1,089,885</u> | <u>1,106,885</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 56,750 | - | - |
| Finance Lease Liability | 14 | 5,585 | 2,200 | 1,843 |
| | | <u>62,335</u> | <u>2,200</u> | <u>1,843</u> |
| Net Assets | | <u>1,443,674</u> | <u>1,436,867</u> | <u>1,447,852</u> |
| Equity | | <u>1,443,674</u> | <u>1,436,867</u> | <u>1,447,852</u> |

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

Te Ara Koropiko West Spreydon School

Cash Flow Statement

For the year ended 31 December 2023

| | | 2023 | 2023 | 2022 |
|---|------|-----------|-------------|-----------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 674,216 | 585,976 | 623,701 |
| Locally Raised Funds | | 58,553 | 3,000 | 53,577 |
| Goods and Services Tax (net) | | 5,215 | 8,200 | 52,631 |
| Payments to Employees | | (316,656) | (260,539) | (296,299) |
| Payments to Suppliers | | (366,212) | (338,226) | (388,961) |
| Interest Received | | 20,788 | 3,230 | 5,554 |
| Funds Administered on Behalf of Third Parties | | 16,516 | (1,757) | 11,417 |
| Net cash from / (to) the Operating Activities | | 92,420 | (116) | 61,620 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of PPE (and Intangibles) | | - | - | - |
| Purchase of PPE (and Intangibles) | | (55,799) | (20,000) | (49,533) |
| Purchase of Investments | | - | - | - |
| Proceeds from Sale of Investments | | (29,623) | (10,292) | (139,695) |
| Net cash from / (to) the Investing Activities | | (85,422) | (30,292) | (189,228) |
| Cash flows from Financing Activities | | | | |
| Contribution by the Ministry of Education - Furniture and Equipment | | - | - | - |
| Finance Lease Payments | | (7,269) | (6,047) | (7,285) |
| Contribution to Ministry of Education - School Redevelopment | | - | - | (234,479) |
| Net cash from Financing Activities | | (7,269) | (6,047) | (241,764) |
| Net increase/(decrease) in cash and cash equivalents | | (271) | (36,455) | (369,372) |
| Cash and cash equivalents at the beginning of the year | 7 | 76,137 | 76,137 | 445,509 |
| Cash and cash equivalents at the end of the year | 7 | 75,866 | 39,682 | 76,137 |

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

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

Te Ara Koropiko West Spreydon School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2023

a) Reporting Entity

Te Ara Koropiko West Spreydon 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 of Trustees (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 reports 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 publically accountable and is not considered large as it falls below the expenditure 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.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) 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.

i) Investments

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

j) Property, Plant and Equipment

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

Improvements Funded by the Board to buildings owned by the Crown or directly funded 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

| The estimated useful lives of the assets are: | Years |
|---|-------|
| Building improvements – Crown | 40 |
| Furniture and equipment | 5-10 |
| Information and communication technology | 5 |
| Plant | 10 |
| Leased | 3 |
| Library resources | 10 |

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

o) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

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

p) Financial Instruments

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

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.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) 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.

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 at the start of the year.

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 | 644,786 | 562,913 | 636,123 |
| Teachers' Salaries Grants | 1,541,624 | 1,540,000 | 1,500,955 |
| Use of Land and Buildings Grants | 677,932 | 675,000 | 527,151 |
| Other Government Grants | 6,864 | - | 11,157 |
| | 2,871,206 | 2,777,913 | 2,675,386 |

The school has opted in to the donations scheme for this year. Total amount received was \$43,050

3. Locally Raised Funds

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| <i>Revenue</i> | | | |
| Donations & Bequests | 22,712 | - | 8,069 |
| Fees for Extra Curricular Activities | 34,466 | 3,000 | 41,783 |
| Trading | 1,375 | - | 1,324 |
| | 58,553 | 3,000 | 51,176 |
| <i>Expenses</i> | | | |
| Extra Curricular Activities Costs | 33,883 | 28,500 | 38,593 |
| Trading | 2,232 | - | 1,232 |
| Extra Curricular Activities Costs | - | - | - |
| | 36,115 | 28,500 | 39,825 |
| <i>Surplus for the year Locally raised funds</i> | 22,438 | (25,500) | 11,351 |

4 Learning Resources

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular | 38,749 | 40,550 | 47,928 |
| Employee Benefits - Salaries | 1,694,334 | 1,665,000 | 1,645,285 |
| Staff Development | 25,867 | 42,000 | 7,575 |
| Depreciation | 99,649 | 40,000 | 94,087 |
| | 1,858,599 | 1,787,550 | 1,794,875 |

5. Administration

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Audit Fee | 5,788 | 5,788 | 5,513 |
| Board of Trustees Fees | 3,350 | 5,000 | 3,260 |
| Board of Trustees Expenses | 4,890 | 6,200 | 7,377 |
| Communication | 6,423 | 8,700 | 6,656 |
| Consumables | 8,775 | 12,500 | 8,714 |
| Operating Lease | - | - | - |
| Staff Expenses | 11,483 | 20,850 | 20,150 |
| Other | 17,106 | 16,590 | 13,200 |
| Employee Benefits - Salaries | 97,245 | 72,000 | 81,929 |
| | 155,060 | 147,628 | 146,799 |

6. Property

| | 2023 | 2023 Budget | 2022 |
|--|----------------|----------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Caretaking and Cleaning Consumables | 12,003 | 8,000 | 4,744 |
| Cyclical Maintenance Provision | 56,750 | - | - |
| Grounds | 5,918 | 5,500 | 8,314 |
| Heat, Light and Water | 48,133 | 40,000 | 39,203 |
| Rates | 10,769 | 10,500 | 9,615 |
| Repairs and Maintenance | 29,637 | 25,220 | 42,841 |
| Use of Land and Buildings - Non-Integrated | 677,932 | 675,000 | 527,151 |
| Employee Benefits - Salaries | 67,538 | 68,000 | 66,338 |
| | <u>908,680</u> | <u>832,220</u> | <u>698,206</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 | 2023 Budget | 2022 |
|--|---------------|----------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Cash on Hand | 500 | 500 | 500 |
| Bank Accounts | 75,366 | 39,182 | 75,637 |
| Short-term Bank Deposits | - | - | - |
| Net cash and cash equivalents and bank overdraft for Cash Flow Statement | <u>75,866</u> | <u>39,682</u> | <u>76,137</u> |

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

Of the \$75,866 Cash and Cash Equivalents, \$43,273 is held by the School on behalf of third parties. 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.

8. Accounts Receivable

| | 2023 | 2023 Budget | 2022 |
|--|----------------|----------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Debtors | - | - | - |
| Debtor Ministry of Education | - | - | 23,063 |
| Interest Accrued | 6,456 | 3,000 | 2,230 |
| Teacher Salaries Grant Receivable | 111,628 | 120,000 | 119,662 |
| | <u>118,084</u> | <u>123,000</u> | <u>144,955</u> |
| Receivables from Exchange Transactions | 6,456 | 3,000 | 2,230 |
| Receivables from Non-Exchange Transactions | 111,628 | 120,000 | 142,725 |
| | <u>118,084</u> | <u>123,000</u> | <u>144,955</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2023 | 2023 Budget | 2022 |
|---|---------|----------------|---------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Current Asset | | | |
| Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year | 399,331 | 380,000 | 369,708 |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|------------------------------------|-----------------------------|---------------|----------------|------------|-----------------|------------------|
| 2023 | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 727,274 | - | - | - | (17,775) | 709,499 |
| Furniture and Equipment | 66,539 | 5,035 | - | - | (18,105) | 53,469 |
| Information and Communication | 112,172 | 16,595 | (9,317) | - | (32,469) | 86,981 |
| Plant | 169,602 | 30,134 | - | - | (20,418) | 179,318 |
| Leased Assets | 10,536 | 9,398 | - | - | (6,856) | 13,078 |
| Library Resources | 20,762 | 3,942 | - | - | (4,026) | 20,678 |
| Balance at 31 December 2023 | 1,106,885 | 65,104 | (9,317) | - | (99,649) | 1,063,023 |

| | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 |
|-------------------------------|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Buildings | 870,592 | (161,093) | 709,499 | 870,592 | (143,318) | 727,274 |
| Furniture and Equipment | 235,042 | (181,573) | 53,469 | 231,711 | (165,172) | 66,539 |
| Information and Communication | 310,386 | (223,405) | 86,981 | 303,201 | (191,029) | 112,172 |
| Plant | 357,739 | (178,421) | 179,318 | 327,604 | (158,002) | 169,602 |
| Leased Assets | 30,914 | (17,836) | 13,078 | 27,517 | (16,981) | 10,536 |
| Library Resources | 117,147 | (96,469) | 20,678 | 113,205 | (92,443) | 20,762 |
| Balance at 31 December | 1,921,820 | (858,797) | 1,063,023 | 1,873,830 | (766,945) | 1,106,885 |

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.

11. Accounts Payable

| | 2023 | 2023 Budget | 2022 |
|---|----------------|----------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Creditors | 19,108 | 50,000 | 112,275 |
| Employee Benefits Payable - Salaries | 111,628 | 120,000 | 119,662 |
| Employee Benefits Payable - Leave Accrual | 4,376 | 8,000 | 3,539 |
| | 135,112 | 178,000 | 235,476 |
| Payables for Exchange Transactions | 19,108 | 50,000 | 112,275 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | 116,004 | 128,000 | 123,201 |
| | 135,112 | 178,000 | 235,476 |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2023 | 2023 Budget | 2022 |
|---------------------------------------|---------------|----------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Funds Held on Behalf of Third Parties | 43,273 | 25,000 | 26,757 |
| | 43,273 | 25,000 | 26,757 |

13. Provision for Cyclical Maintenance

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | - | - | - |
| Increase to the Provision During the Year | 56,750 | - | - |
| Reversal of provision | - | - | - |
| Use of the Provision During the Year | - | - | - |
| Provision at the End of the Year | 56,750 | - | - |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Term | 56,750 | - | - |
| | 56,750 | - | - |

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 10 Year Property plan which is prepared by a Ministry of Education approved property consultant.

14. Finance Lease Liability

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

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 4,791 | 3,000 | 6,404 |
| Later than One Year and no Later than Five Years | 5,585 | 2,200 | 1,843 |
| Future Finance Charges | - | - | - |
| | 10,376 | 5,200 | 8,247 |
| Represented by | | | |
| Finance lease liability - Current | 4,791 | 3,000 | 6,404 |
| Finance lease liability - Term | 5,585 | 2,200 | 1,843 |
| | 10,376 | 5,200 | 8,247 |

15. Funds Held for Capital Works Projects

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

| | 2022 Completed | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contribution \$ | Closing Balances \$ |
|-------------|-------------------|---------------------------|----------------------------|----------------|-----------------------------|---------------------------|
| Landscaping | | - | 25,355 | (259,834) | 234,479 | - |
| Totals | | - | 25,355 | (259,834) | 234,479 | - |

16. Related Party Transactions

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

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

Mr G Langton is the principals husband whose services have been used for website maintenance. Because the total value of all transactions is less than \$25,000 for the year, the Board is not required Ministry conflict of interest approval under section 103 of the Education Act 1989.

Mr A Marshall is the presiding member's husband works for Stagg and Smith who provided services to the school. Because the total value of all transactions is less than \$25,000 for the year, the Board is not required Ministry conflict of interest approval under section 103 of the Education Act 1989.

17. Remuneration

Key management personnel compensation

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

| | 2023 Actual \$ | 2022 Actual \$ |
|---|-------------------------------|-------------------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,350 | 3,260 |
| <i>Leadership Team</i> | | |
| Remuneration | 383,168 | 332,331 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | 386,518 | 335,591 |
| Total full-time equivalent personnel | 3.00 | 3.00 |

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has a Property with 1 member that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

| | 2023 Actual \$000 | 2022 Actual \$000 |
|--|----------------------------------|----------------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 160-170 | 150-160 |
| Benefits and Other Emoluments | 1-10 | 1-10 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2023 FTE Number | 2022 FTE Number |
|-------------------------------|----------------------------|----------------------------|
| 100-110 | 4 | 1 |
| 110-120 | 1 | 0 |
| | 5 | 1 |

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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 | \$25,024 | \$35,025 |
| Number of People | 1 | 2 |

19. 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 school boards of trustees, 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.

Contingent Asset- Additional funding wash up payment

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements.

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had no capital commitments.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

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

(a) operating lease of a photocopier

| | 2023 Actual \$ | 2022 Actual \$ |
|--|----------------------|----------------------|
| No later than One Year | 941 | 3,763 |
| Later than One Year and No Later than Five Years | - | 941 |
| Later than Five Years | - | - |
| | <hr/> 941 | <hr/> 4,704 |

21. Distribution of Equity

This balance related to the boards contribution towards the school redevelopment. Due to the original ministry budget for the redevelopment not being sufficient to cover all costs incurred, and in order to be able to complete the building project to the originally agreed specification, the Board contributed to cover any overspends or variations

22. Financial Instruments

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

Cash and receivables

| | 2023 Actual \$ | 2023 Budget (Unaudited) \$ | 2022 Actual \$ |
|-----------------------------|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 75,866 | 39,682 | 76,137 |
| Receivables | 118,084 | 123,000 | 144,955 |
| Investments - Term Deposits | 399,331 | 380,000 | 369,708 |
| Total Cash and Receivables | <hr/> 593,281 | <hr/> 542,682 | <hr/> 590,800 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------------|---------------|---------------|
| Payables | 135,112 | 178,000 | 235,476 |
| Lease Liability | 10,376 | 5,200 | 8,247 |
| Total Financial Liabilities Measured at Amortised Cost | <hr/> 145,488 | <hr/> 183,200 | <hr/> 243,723 |

23. Comparatives

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

24. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WEST SPREYDON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of West Spreydon School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, 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 15, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Report on 2023 Targets and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink that reads 'Amy Goodman of BDO Christchurch'. The signature is written in a cursive, flowing style.

Amy Goodman
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Reporting on 2023 targets

[Link to further information](#)

Target 1: Puna Hao

14 of the 21 (66.7%) **Year 2 boys** who are working **below** curriculum level expectations, will have made accelerated progress and will be working at the end of curriculum level 1 in **maths** by the end of 2023.

2 out of the 14 (15%) **Year 2 boys** are working above the expected level in maths.

9 out of the 14 (64%) **Year 2 boys** are working at the expected level in maths.

3 out of the 14 (21%) **Year 2 boys** are working below the expected level in maths. All 3 of these students have made progress within the level.

2 of these students have retained basic facts and these are applied to problem solving tasks. 1 of these students can solve problems at a higher level but is not consistent.

Target 2: Puna Riko

6 of 17 (35.3%) **Year 3-4 Māori** students who are working **below** and **well below** curriculum level expectations, will have made accelerated progress and will make more than a years progress in **maths** by the end of 2023.

3 children out of 6 **Māori** children have achieved the expected curriculum level.

3 children out of 6 **Māori** children have not achieved the expected curriculum level but have made significant progress.

Target 3: Puna Paranui

10 of 46 (21.7%) **Year 6** students currently working **below** and **well below** (at curriculum level 2) will make accelerated progress and will achieve at curriculum level 3 in **maths** by the end of 2023.

1 child out of 10 has achieved the expected curriculum level.

3 children out of 10 are still well below the expected level. They struggle to retain new concepts and one child has had ongoing absence.

5 children out of 10 have made significant progress and shifted from well below to below the curriculum level. One child English is a second language.

1 child out of 10 has left our school midway through the year.








Deep Learning Data

The following data shows data points that our kaiako have assessed our tamariki on regarding SOLO before and during the context of Citizenship - Kōtuitui (we are the world).

Unfortunately we were unable to celebrate our tournaments due to weather but tamariki got the chance to celebrate and share their learning with whānau at student led conferences.

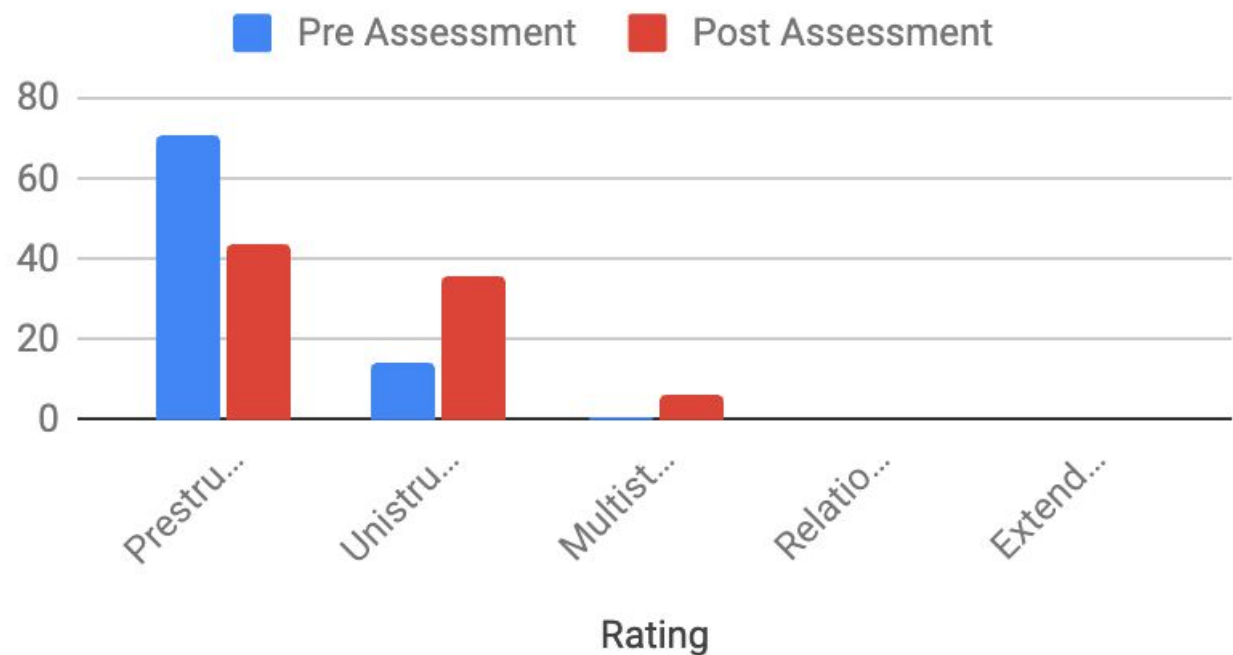


We are the World Citizenship – I belong!

| |  |  |  |  |  |
|---|---|--|--|---|--|
| belong | I need help to belong | I can belong if I am prompted or directed. | <p>I use several strategies to belong but I am not sure when and or why to use them.</p> <p><i>(<u>trial</u> and error – aware of strategies but not sure why or when to use them so makes mistakes)</i></p> | <p>I use several strategies to belong and I know when and why to use them.</p> <p>I can monitor and adjust what I do to fix any errors.</p> <p><i>(<u>strategic</u> or purposeful use of strategies – knows why and when).</i></p> | <p>AND ...</p> <p>I can teach others to belong.</p> <p>I act as a role model for others to help them belong.</p> <p>I seek and act on feedback to improve my performance of belonging.</p> <p>I can demonstrate belonging in new contexts.</p> |
| Effective Strategies <i>[insert strategies suggested by students and teachers]</i> | | Cognitive stage – appropriate demonstrations - continuous feedback (informative and positive) - task structured for early success. | | Associative stage – repetition and practice - focus on effort and attention to detail - feedback, reflection and adjustment. | Autonomous stage – opportunities to use the skill proactively – in different contexts - to develop fluency and automaticity. |



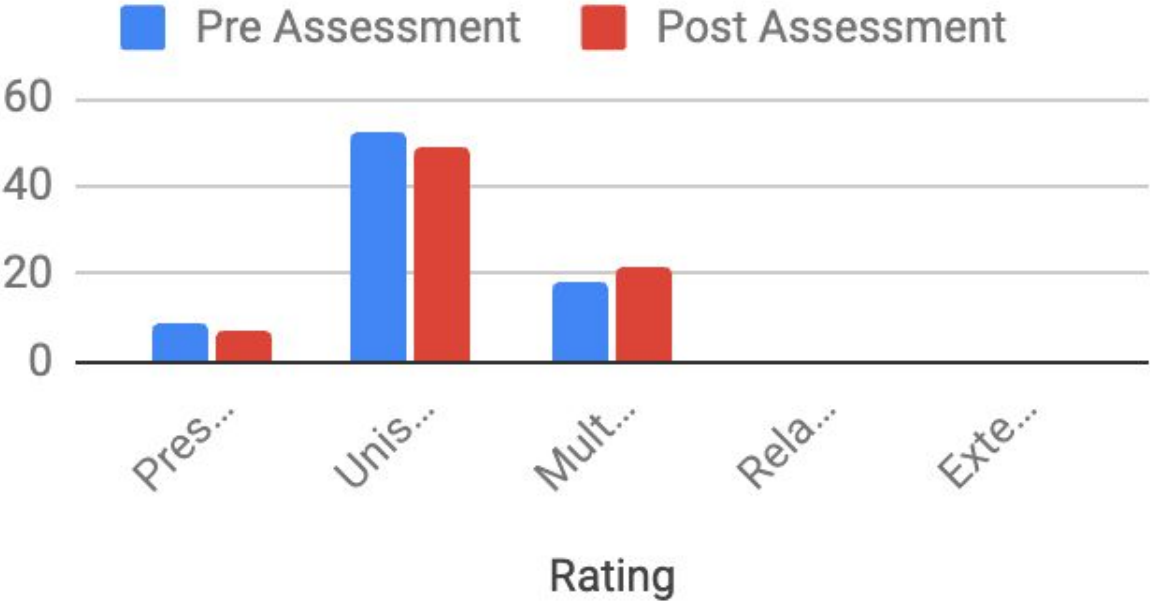
Puna Hao Pre Assessment and Post Asse...



| Rating | Pre Assessment | Post Assessment |
|-------------------|----------------|-----------------|
| Prestructural | 71 | 44 |
| Unistructural | 14 | 36 |
| Multistructural | 1 | 6 |
| Relational | 0 | 0 |
| Extended Abstract | 0 | 0 |
| Total | 86 | 86 |



Puna Riko Pre Assessment and P...



| Rating | Pre Assessment | Post Assessment |
|-------------------|----------------|-----------------|
| Prestructural | 9 | 7 |
| Unistructural | 52 | 49 |
| Multistructural | 18 | 22 |
| Relational | 0 | 0 |
| Extended Abstract | 0 | 0 |
| Total | 79 | 78 |



Puna Paranui Pre Assessme...



| Rating | Pre Assessment | Post Assessment |
|-------------------|----------------|-----------------|
| Prestructural | 2 | 1 |
| Unistructural | 8 | 1 |
| Multistructural | 74 | 10 |
| Relational | 2 | 69 |
| Extended Abstract | 0 | 5 |
| Total | 86 | 86 |



Origin Sport at Te Ara Koropiko West Spreydon School in 2023:

In Term 1 of 2023, x6 Touch teams representing Te Ara Koropiko West Spreydon School played in Origin Sport's, Touch Canterbury affiliated competition just down the road on Lyttelton St at Centennial Park. Weekly 30-minute, co-curricular class sessions occurred with the Puna Hao (Junior) block of classes. The focus of these was on Fundamental Skills (including some introductory Gymnastics) before progressing to some basic Invasion Games.

Term 2 saw the Puna Riko involved in the weekly class sessions with their focus being ball skills & included the use of Poi Toa. In addition to this a new initiative of a Local Sports cluster, which included 2 other local schools & saw a total 275 students participate, was established & run at the nearby Spreydon Domain. Puna Paranui (Seniors) received 6 weeks of coaching split into x2 3-week blocks & they had the opportunity to try two options out of Ki-o-Rahi, Tag, Football & Ultimate Frisbee. Each session went for 70-minutes with Ki-o-Rahi & Tag (a non-contact variation of Rugby League) proving to be extremely popular choices.

In Term 3 the senior part of the school, Puna Paranui, were the recipients of the weekly physical literacy sessions. The majority of the term was spent doing Modernised Alternative Sports before a short stint of Run, Jump, Throw.

After the initial 2 weeks of Term 4 were used as Athletics practice with Puna Riko, ahead of the school Athletics Day, Puna Hao received a second block of weekly sessions to round off the year. In the extracurricular space, 7 Touch teams entered the Centennial Junior Touch competition in Term 4 which saw 9 straight weeks of play on Thursday afternoon/evenings.

Outside of the structured Sport & Physical Literacy that took place it was fantastic to see so much Play occurring at Te Ara Koropiko West Spreydon School. Every morning tea & lunch break I witnessed was filled with so much joy and the variety of options available to the tamariki to explore with is a real credit to the hard work done by the school staff & Board of Trustees.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer

| | |
|--|---|
| | |
| How have you met your obligations to provide good and safe working conditions? | <i>Regular reviews and audits of the physical environment and informal and formal reviews of what constitutes a safe working environment free from harassment and unsafe practices</i> |
| What is in your equal employment opportunities programme? How have you been fulfilling this programme? | <i>Every advertised position is based on needs analysis.</i> <i>Appointments committees are varied</i> <i>Every cv is read by every person on the committee and each has a preferred short list</i> <i>All candidates considered to be suitable are interviewed and their referees are contacted</i> <i>The expectations of the role are explicit so all candidates have the opportunity to be the best person to fit that role</i> |
| How do you practise impartial selection of suitably qualified persons for appointment? | <i>Selection involves rigorous discussion and research based on the strengths of each candidate. The best candidate is chosen after careful consideration or the position may be re advertised</i> |
| How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? | <i>The best candidate is chosen with a view to honouring the articles of Te Tiriti o Waitangi and enhancing the mana of our tamariki and kaiako</i> |
| How have you enhanced the abilities of individual employees? | <i>High quality professional learning</i> |

| | |
|--|--|
| | <p><i>Coaching and mentoring programmes</i></p> <p><i>Induction programmes</i></p> <p><i>Opportunities for developing leadership</i></p> <p><i>Collaboration with 6 other schools to provide collegial support in a variety of curriculum and pastoral areas</i></p> |
| How are you recognising the employment requirements of women? | <p><i>Recognising their potential and willingness for leadership</i></p> <p><i>Negotiating flexible contracts that work around availability, childcare etc</i></p> <p><i>The best person is appointed to the position</i></p> |
| How are you recognising the employment requirements of persons with disabilities? | <p><i>The best person is appointed to the position. Our school has full accessibility</i></p> |

| Reporting on Equal Employment Opportunities (EEO) Programme/Policy | YES | NO |
|---|---|----|
| Do you operate an EEO programme/policy? | <p>Yes</p> <p>https://westspreydon.schools.vic.edu.au/ooldocs.co.nz/</p> | |
| Has this policy or programme been made available to staff? | yes | |
| Does your EEO programme/policy include training to raise awareness of issues which may impact EEO? | yes | |
| Has your EEO programme/policy appointed someone to coordinate compliance with its requirements? | yes | |

| | | |
|--|-----|--|
| Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy? | yes | |
| Does your EEO programme/policy set priorities and objectives? | yes | |

Te Ara Koropiko West Spreydon School - Giving Effect to Te Tiriti o Waitangi

He aha tāu e kite nei? What do we see?

A diverse community of whanau at our kura

Maori names gifted by Ngai Tūāhuriri on our building and classrooms

Structures and playgrounds designed in alignment with our cultural narrative and with guidance from Ngai Tūāhuriri

Maori language/artwork displayed in the classroom

Whanau gathering at school - a hub for whanaungatanga especially during our Fono Hui and Hangi

Our website includes a Kaupapa Maori website where we acknowledge Mana whenua and share our cultural narrative, our haka, our waitata and much more.

We see attachment and connectedness between akonga and kaiako with big hugs, smiles and eye contact expressing mutual respect.

We see our Maori students achieving in all aspects of school, holding leadership positions and representing our kura in sport, and performance.

He aha tāu e rongō ai? What do we hear?

The use of Karakia and waiata to clear the slate, start the day, set the intention

Kapa Haka - fierce performance of our taonga

Our Kaiako use te reo Maori to communicate instructions, teach vocabulary, direct tamariki

Mihi mihi/Pepeha - staff, akonga, and board members give their mihi according to Tikanga and at other opportunities for presentation/practise

Spontaneous haka at important ceremonies such as Year 6 leavers assemblies where families tautoko their tamariki

He aha te rongō? What do we feel?

We aim to nurture a welcoming, inclusive, connected environment where our Māori whanau feel that they belong. As a board, this is a journey in progress to ensure our Māori whanau feel this in their bones and that it is an organic, natural kotahitanga that is not contrived or token but that they have a voice and we want to hear it.

Visitors to our school feel our manaakitanga from the first hello to the last farewell. Tikanga around sharing kai, karakia, listening and respecting. Our Tumuaki can attest to this with many comments and acknowledgements from MOE visitors and other guests to our Kura.

He aha te kakara? What do we smell?

Our annual Hangi is a highlight of our year where we invite whanau to our Hangi. Parents support the tamariki to help in all parts of the process and whanau share the kai together on the school grounds. Our kaiako serve the whanau and it is also the time when we mihi new staff, whanau and akonga.

He aha te mahi? What do we do?

Our board is on a journey to lift the mana of Maori in our Kura.

We schedule strategic discussions around goals such as Maori succeeding as Maori and giving effect to Te Tiriti and we are also fortunate to have tangata whenua representation in our board room.

Our budget prioritises PLD funding for Staff, this year the Senior Leadership team are working through NIho Taniwha and has attended MAC Leadership COurses in the North Island.

Our Kura is one of 7 schools in the Kahulura cluster and join forces to develop their understanding and use of Te Ao Maori.

He aha te tūmanako? What do we hope for the future?

- Increase our knowledge of the Aotearoa New Zealand Histories Curriculum
- To learn more about our local Māori histories and stories
- Improving fluency for kaiako and kaiawhina in te reo Māori
- Build a stronger profile of our 'Cultural Leaders' as our school contact person