



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3737

Principal: Brent Godfery

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PEMBROKE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Pembroke 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.

PETER MIDDLEMISS


Full Name of Presiding Member

BRENT GODFERY

Full Name of Principal



Signature of Presiding Member



Signature of Principal

28/5/24

Date:

28/5/24

Date:

Pembroke School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Peter Middlemiss	Presiding Member	Elected	Sep 2025
Brent Godfery	Principal	ex Officio	
Phil Crossan	Parent Representative	Elected	Sep 2025
Belinda Hirst	Parent Representative	Elected	Sep 2025
Gemma Cathcart	Parent Representative	Elected	Sep 2025
Jim Tawaketini	Parent Representative	Elected	Sep 2025
Sophie Taylor	Staff Representative	Elected	Sep 2025

Pembroke School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,965,737	2,325,676	2,555,548
Locally Raised Funds	3	31,464	5,500	16,340
Interest		23,976	1,700	8,400
Total Revenue		3,021,177	2,332,876	2,580,288
Expenses				
Locally Raised Funds	3	13,012	20,000	13,588
Learning Resources	4	2,121,014	1,853,114	1,825,527
Administration	5	389,701	308,228	343,911
Interest		1,149	-	1,021
Property	6	522,920	389,922	419,120
Loss on Disposal of Property, Plant and Equipment		5,333	-	5,913
Total Expense		3,053,129	2,571,264	2,609,080
Net (Deficit) for the year		(31,952)	(238,388)	(28,792)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(31,952)	(238,388)	(28,792)

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

Pembroke School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		743,466	743,466	739,674
Total comprehensive revenue and expense for the year		(31,952)	(238,388)	(28,792)
Contribution - Furniture and Equipment Grant		11	-	32,584
Equity at 31 December		711,525	505,078	743,466
Accumulated comprehensive revenue and expense		711,525	505,078	743,466
Equity at 31 December		711,525	505,078	743,466

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.

Pembroke School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	419,281	173,022	432,382
Accounts Receivable	8	134,669	130,046	130,046
GST Receivable		10,468	-	-
Prepayments		14,265	17,257	17,257
Investments	9	186,455	-	-
Funds Receivable for Capital Works Projects	16	-	10,000	10,000
		<u>765,138</u>	<u>330,325</u>	<u>589,685</u>
Current Liabilities				
GST Payable		-	360	360
Accounts Payable	11	172,534	144,134	144,134
Revenue Received in Advance	12	5,728	74	74
Provision for Cyclical Maintenance	13	14,649	11,961	52,947
Finance Lease Liability	14	7,822	14,109	14,109
Funds held in Trust	15	19,483	51	51
Funds held for Capital Works Projects	16	16,253	33,663	33,663
		<u>236,469</u>	<u>204,352</u>	<u>245,338</u>
Working Capital Surplus		528,669	125,973	344,347
Non-current Assets				
Investments	9	-	186,455	186,455
Property, Plant and Equipment	10	256,884	238,906	256,906
		<u>256,884</u>	<u>425,361</u>	<u>443,361</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	69,297	37,366	35,352
Finance Lease Liability	14	4,731	8,890	8,890
		<u>74,028</u>	<u>46,256</u>	<u>44,242</u>
Net Assets		<u>711,525</u>	<u>505,078</u>	<u>743,466</u>
Equity		<u>711,525</u>	<u>505,078</u>	<u>743,466</u>

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

Pembroke School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		895,117	891,354	756,215
Locally Raised Funds		34,199	(18,696)	14,300
Goods and Services Tax (net)		(10,828)	-	4,445
Payments to Employees		(554,670)	(455,059)	(451,224)
Payments to Suppliers		(354,961)	(641,659)	(285,093)
Interest Paid		(1,149)	-	-
Interest Received		14,340	1,700	7,566
Net cash from/(to) Operating Activities		22,048	(222,360)	46,209
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(52,192)	(37,000)	(19,772)
Purchase of Investments		-	-	(3,775)
Net cash (to) Investing Activities		(52,192)	(37,000)	(23,547)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11	-	32,584
Finance Lease Payments		(10,020)	-	(10,850)
Funds Administered on Behalf of Other Parties		27,052	-	13,724
Net cash from Financing Activities		17,043	-	35,458
Net (decrease)/increase in cash and cash equivalents		(13,101)	(259,360)	58,120
Cash and cash equivalents at the beginning of the year	7	432,382	432,382	374,262
Cash and cash equivalents at the end of the year	7	419,281	173,022	432,382

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

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

Pembroke School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Pembroke 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.

1.2. 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 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 whole 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 13.

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. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

1.3. 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 to which they relate. 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 to which they relate. 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.

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.

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.7. 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.

1.8. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20-50 years
Furniture and equipment	1-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

1.10. 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.

1.11. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.12. Revenue Received in Advance

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

1.13. Funds Held in Trust

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

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

1.14. Funds held for Capital Works

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

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.16. Financial Instruments

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

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

1.17. 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.

1.18. Budget Figures

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

1.19. 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	896,703	649,000	745,892
Teachers' Salaries Grants	1,391,884	1,234,897	1,267,713
Use of Land and Buildings Grants	372,903	227,534	282,075
Healthy Lunches Grants	289,682	205,245	248,712
Other Government Grants	14,565	9,000	11,156
	<u>2,965,737</u>	<u>2,325,676</u>	<u>2,555,548</u>

The School has opted in to the donations scheme for this year. Total amount received was \$36,218 (2022: \$36,900).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	20,587	4,000	4,866
Fees for Extra Curricular Activities	7,545	1,500	6,992
Trading	-	-	22
Other Revenue	3,332	-	4,460
	<u>31,464</u>	<u>5,500</u>	<u>16,340</u>
Expenses			
Extra Curricular Activities Costs	13,012	20,000	13,588
	<u>13,012</u>	<u>20,000</u>	<u>13,588</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>18,452</u>	<u>(14,500)</u>	<u>2,752</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	121,018	122,010	86,455
Equipment Repairs	461	900	486
Information and Communication Technology	13,049	14,000	12,432
Library Resources	1,752	2,253	1,913
Employee Benefits - Salaries	1,925,094	1,632,151	1,660,345
Staff Development	8,452	26,800	14,726
Depreciation	51,188	55,000	49,170
	<u>2,121,014</u>	<u>1,853,114</u>	<u>1,825,527</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,502	5,202	4,531
Board Fees	3,205	5,665	3,300
Board Expenses	9,672	8,900	6,003
Communication	3,102	3,500	3,480
Consumables	10,441	13,372	9,058
Other	700	1,675	653
Healthy Lunches Expenses	289,682	205,245	248,712
Employee Benefits - Salaries	58,377	53,892	59,067
Insurance	6,773	7,530	6,017
Service Providers, Contractors and Consultancy	3,247	3,247	3,090
	<u>389,701</u>	<u>308,228</u>	<u>343,911</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	98	500	-
Consultancy and Contract Services	79,559	89,000	77,920
Cyclical Maintenance	15,100	16,028	17,624
Adjustment to the Provision- Other Adjustments	(12,453)	-	-
Grounds	21,683	11,050	2,469
Heat, Light and Water	17,280	21,000	18,134
Rates	3,319	4,000	4,393
Repairs and Maintenance	22,103	17,810	13,242
Use of Land and Buildings	372,903	227,534	282,075
Security	3,328	3,000	3,263
	<u>522,920</u>	<u>389,922</u>	<u>419,120</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	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	419,281	173,022	432,382
Cash and Cash Equivalents for Statement of Cash Flows	<u>419,281</u>	<u>173,022</u>	<u>432,382</u>

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

Of the \$419,281 Cash and Cash Equivalents, \$21,293 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 \$419,281 Cash and Cash Equivalents, \$5,633 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	26,910	2,714
Receivables from the Ministry of Education	15,214	-	24,196
Interest Receivable	11,251	1,615	1,615
Banking Staffing Underuse	-	3,913	3,913
Teacher Salaries Grant Receivable	108,204	97,608	97,608
	<u>134,669</u>	<u>130,046</u>	<u>130,046</u>
Receivables from Exchange Transactions	11,251	28,525	4,329
Receivables from Non-Exchange Transactions	123,418	101,521	125,717
	<u>134,669</u>	<u>130,046</u>	<u>130,046</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	186,455	-	-
Non-current Asset			
Long-term Bank Deposits	-	186,455	186,455
Total Investments	<u>186,455</u>	<u>186,455</u>	<u>186,455</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	108,347	17,280	-	-	(10,455)	115,172
Furniture and Equipment	41,684	24,110	-	-	(10,704)	55,090
Information and Communication Technology	33,734	8,499	-	-	(17,876)	24,357
Leased Assets	45,542	4,307	-	-	(9,082)	40,767
Library Resources	27,599	2,303	(5,333)	-	(3,071)	21,498
Balance at 31 December 2023	256,906	56,499	(5,333)	-	(51,188)	256,884

The net carrying value of equipment held under a finance lease is \$40,767 (2022: \$45,542)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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	345,601	(230,429)	115,172	328,321	(219,974)	108,347
Furniture and Equipment	168,333	(113,243)	55,090	144,224	(102,540)	41,684
Information and Communication Technology	156,673	(132,316)	24,357	148,174	(114,440)	33,734
Leased Assets	90,263	(49,496)	40,767	90,648	(45,106)	45,542
Library Resources	56,502	(35,004)	21,498	67,180	(39,581)	27,599
Balance at 31 December	817,372	(560,488)	256,884	778,547	(521,641)	256,906

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	17,260	27,598	27,598
Accruals	4,502	4,371	4,371
Employee Entitlements - Salaries	140,368	103,567	103,567
Employee Entitlements - Leave Accrual	10,404	8,598	8,598
	172,534	144,134	144,134
Payables for Exchange Transactions	172,534	144,134	144,134
	172,534	144,134	144,134

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,633	-	-
Other Revenue in Advance	95	74	74
	5,728	74	74

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	88,299	88,299	70,675
Increase to the Provision During the Year	15,100	16,028	16,028
Other Adjustments	(12,453)	-	1,596
Use of the Provision During the Year	(7,000)	(55,000)	-
Provision at the End of the Year	<u>83,946</u>	<u>49,327</u>	<u>88,299</u>
Cyclical Maintenance - Current	14,649	11,961	52,947
Cyclical Maintenance - Non current	69,297	37,366	35,352
	<u>83,946</u>	<u>49,327</u>	<u>88,299</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	8,566	15,082	15,082
Later than One Year and no Later than Five Years	4,985	9,447	9,447
Future Finance Charges	(998)	(1,530)	(1,530)
	<u>12,553</u>	<u>22,999</u>	<u>22,999</u>
Represented by:			
Finance lease liability - Current	7,822	14,109	14,109
Finance lease liability - Non current	4,731	8,890	8,890
	<u>12,553</u>	<u>22,999</u>	<u>22,999</u>

15. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	19,483	51	51
	<u>19,483</u>	<u>51</u>	<u>51</u>

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

16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roofing Works - 236536	21,555	-	(18,460)	-	3,095
Student Toilet Refurbishment - 216967	12,108	-	1,050	-	13,158
Watermain Replacement & Asbestos Removal - 236535	(10,000)	69,466	(59,466)	-	-
Totals	<u>23,663</u>	<u>69,466</u>	<u>(76,876)</u>	<u>-</u>	<u>16,253</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

16,253

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Heatpump Replacement - 240165	-	21,040	(21,040)	-	-
Roofing Works - 236536	-	21,555	-	-	21,555
Student Toilet Refurbishment - 216967	-	13,158	(1,050)	-	12,108
Watermain Replacement & Asbestos Removal	-	-	(10,000)	-	(10,000)
Totals	-	55,753	(32,090)	-	23,663

Represented by:

Funds Held on Behalf of the Ministry of Education	33,663
Funds Receivable from the Ministry of Education	(10,000)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principal and Syndicate Leaders.

	2023 Actual	2022 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,205	3,300
<i>Leadership Team</i>		
Remuneration	593,572	549,507
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	<u>596,777</u>	<u>552,807</u>

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has 1 Finance member. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in one other meeting to address a stand down.

Principal

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

	2023 Actual	2022 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration	2023 FTE Number	2022 FTE Number
\$000		
100 - 110	3.00	1.00
110 - 120	1.00	-
	<u>4.00</u>	<u>1.00</u>

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



19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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	-	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$16,253 (2022:\$23,633) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roofing Works - 236536	21,555	18,460	3,095
Student Toilet Refurbishment - 216967	13,158	-	13,158
Total	34,713	18,460	16,253

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	419,281	173,022	432,382
Receivables	134,669	130,046	130,046
Investments - Term Deposits	186,455	186,455	186,455
Total Financial assets measured at amortised cost	<u>740,405</u>	<u>489,523</u>	<u>748,883</u>

Financial liabilities measured at amortised cost

Payables	172,534	144,134	144,134
Finance Leases	12,553	22,999	22,999
Total Financial liabilities measured at amortised Cost	<u>185,087</u>	<u>167,133</u>	<u>167,133</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Pembroke School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte 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 3 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- 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 28 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements 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.



Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Pembroke School (Oamaru) Annual Report and Statement of Variance 2023

Pembroke School (Oamaru) Annual Report and Statement of Variance 2023		
<u>Report on how the school has given effect to the Treaty of Waitangi</u>	Pembroke School has given effect to the Treaty of Waitangi through our teaching programmes investigating The Treaty of Waitangi and through the N.Z histories curriculum. Staff have been encouraged to increase their knowledge and use of te reo especially in the classroom. Staff PLD has been given to support increased knowledge of the treaty and local tikanga. School systems and routines have been adapted to include the increased use of Whakatauki and Karakia where appropriate for our school and context. This has also been seen in staff meetings etc.	
<u>Kiwi Sport Statement</u>	All funding from our kiwi sport funding has been used to support students to engage in extra curricular sporting events. This done through the subsidies of fees which would otherwise stop many of our students from participating in sporting codes.	
<u>Evaluation of Student Performance</u>	All students have been regularly assessed to support their learning as per our school assessment schedule. Extra assessments are done to support our diverse learners such as our ORS students, ESOL students and neuro diverse students to support our knowledge of their progress and next steps. Bi annual achievement reports are generated for the School Board based on our triennial reporting programme as set out in our triennial School plan and linked to the Annual plan to inform the Board how students are performing academically across the school.	
<u>Statement of Compliance with Employment Policy</u>	<ul style="list-style-type: none"> • Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at Pembroke School. • Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice. • Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board. • Ensures all employees and applicants for employment are treated according to the skills, qualifications, and abilities, without bias or discrimination. • Meets all Equal Employment Opportunities requirements. 	
<u>Statement of Variance below</u>		
<u>2023 Goals</u>	<u>2023 Targets</u>	<u>Why/What</u>
Goal Title: Curriculum Goal: Investigate delivery of whole school mathematics for development in 2024 Continue monitoring literacy assessment levels across the school	School Performance Target A) Monitor and review supports for our year 5 target writing group. Target to have 80% of the original group at or above their age norm by the end of 2023 Research and select an across school mathematics programme that will support student learning	This writing group has been the focus for the last two years. Many gains have been made and this needs to be consolidated. Maths delivery across the school needs to be looked at closely
<u>What happened</u> A) Monitor and review supports for our year 5 target writing group. Target to have 80% of the original group at or above their age norm by the end of 2023:- All students were assessed at the end of each term to determine progress and identify next steps. Result varied due to assessment tasks and other variables. B) After due diligence and research by our Maths leader our school approached the Board who agreed to additional funding to bring in and implement the Numicom mathematics programme across the school. Resources and PLD already bought into the school. <u>Results / Writing group</u> There were 27 students who were identified as well below expectation in T4 2022. At the end of T4 2023 9 of these had moved multiple levels to reach being At their expected levels. Another 15 made accelerated progress to move to just below their age expected levels. 3 students made progress but remained well below their expected level. While we didn't reach our target 33% reached the target and 88% overall made accelerated progress. <u>Results / mathematics</u> \$20000.00 was funded by the Board to purchase resources school wide to ensure all classes had the required equipment to teach using the Numicon resources and lessons. All staff participated in PLD and some Teacher Aides were supported with training to deliver tier 2 support for those students identified as requiring extra support.		

Pembroke School (Oamaru) Annual Report and Statement of Variance 2023

<p>Where to now Writing Group – These students will continue to be monitored and supported by their class teachers in 2024.</p> <p>Mathematics. Teachers will use the resources and experiment with the delivery and expectations set out while using the Numicon resources. Our DP Anna will monitor class use and progress in using the equipment and planning the teaching sessions. She will also support identification of those students requiring extra tuition at tier 2 and plan teacher aide timetables to allow these groups additional time spent learning mathematics.</p>		
<p>Goal Title: PB4L Goal To ensure appropriate programmes are in place to support student wellbeing and help develop school values across the school</p>	<p>School Performance Target.. To introduce Whanau/House system to support teaching of values across the school.</p>	<p>Introduce Whanau/House system to enhance teaching of school values. Move break time incentives from individual to group rewards.</p>
<p>What happened The whole school- teachers and students were split in to four whare groups. Each Whare was split into two Whanau groups to allow for more targeted teaching of our values. Teacher aides were allocated to children who required extra support in the fluid arrangements required for this multi level grouping. Whare groups met twice a week to participate in targeted lessons and activities that promoted our school values. This included challenges and work towards team competitions. Student whare leaders were trained as PALS (Physical Activity Leaders) and were supported to organise and supervise lunchtime games.</p> <p>Results . Our values were promoted well. Referral and pastoral data showed a decline in students making poor choices and ending up in the discipline system. There was evidence of more use by staff of the free and frequent rewards given out by teachers identifying students who were following and showing our values.</p> <p>Where to now We will continue to monitor this trend and ensure planning and teaching of the values etc. have a positive impact on the school culture. We will engage with the new PB4L advisor in our area to get an audit done on our systems and fidelity to implementing PB4L school wide.</p>		
<p>Goal Title : Inclusive Education Goal To support all students to maximise their learning opportunities.</p>	<p>School Performance Target To support our diverse learners to get more equity of opportunity and inclusiveness in their learning at Pembroke School.</p>	<p>Pembroke School has always had a large number of diverse learners. This number seems to be increasing. This year we are investing a lot in extra supports for these children including the release of our SENCO to develop teaching plans and support this implementation across the school. This process will be regularly reviewed each term for sustainability and effectiveness.</p>
<p>What happened Using our ORS staffing due to the influx of new ORS students and majorly neuro diverse students we have opened a learning support classroom. The teacher in charge of this room is also responsible for being the across school ORS teacher and SENCO. The class opened with between 5-8 students (Some students rotated in and out at different times of the day) Some students High ORS, very high ORS and other neuro diverse students starting in the room to learn routines and to settle at school in a room with extra support and more moderated stimuli. This also meant other classes weren't impacted as severely by the behaviour of these students. It is expected over time that these students will be transitioned into regular classrooms.</p> <p>Teacher aides are timetabled to support the students in the learning support class and in the regular classrooms. It soon became evident that the learning support teacher role was too big for one person. The SENCO element of the role was taken from the teacher and divided amongst the Deputy Principal (Timetabling) and Principal (SENCO). The job also took a toll on the teacher and they requested a years leave as their health deteriorated due to the stress of the job.</p> <p>Results The students in the class are as settled as they can be. Most are making progress with their learning and moderation of their behaviour. The role has continued to be split as there are currently 15 teacher aides supporting 11 regular classrooms and the learning support room are supported by the Deputy principal who does the timetabling and juggling of timetables when teacher aides and students are away.</p> <p>The learning support teacher (Newly appointed fixed term 2024) continues as the ORS teacher and junior syndicate leader. For the moment the Principal is the SENCO co-ordinating the rest of the needs of students.</p> <p>Where to now We are seeking extra support from the MOE to staff a part time SENCO role for the school. This due to the huge number of learning needs across the school. (See Appendix 1)</p> <p>A regular meeting of specialists has been set up for supporting foci and resourcing for our students with needs. This includes, Principal/SENCO, ORS teacher, RTLb, MOE Psychologist, MOE behavioural support person, SWIS (School social worker), RTLiT, Speech language therapist and MOE OT (Occupational therapist)</p> <p>It is hoped this group meeting regularly can support and maintain accelerated learning for our identified students.</p>		

Pembroke School (Oamaru) Annual Report and Statement of Variance 2023

Appendix 1

Some School statistics

ORS students	8
MOE severe behaviour cases	3
RTLB referrals	2
School identified behaviourally challenged students	24
ESOL students (English language Learners)	81 (35%)
Pasifica students (Govt. Priority)	78 (34%)
Maori Students (Govt Priority)	36 (16%)
Students requiring extra learning support	19
Speech supported students	6
High health students (3 funded)	4
Total Roll @ Feb 2024	227