



## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

|                               |  |
|-------------------------------|--|
| <b>Ministry Number:</b>       | 3847                                       |
| <b>Principal:</b>             | Sandra Spekreijse                          |
| <b>School Address:</b>        | 633 Fortification Road, Alma               |
| <b>School Postal Address:</b> | 633 Fortification Road, RD 30, Oamaru 9495 |
| <b>School Phone:</b>          | 03 434 5940                                |
| <b>School Email:</b>          | office@totara.school.nz                    |

# TOTARA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Totara School

## Statement of Responsibility

For the year ended 31 December 2023

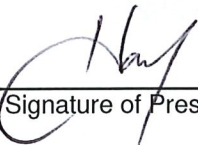
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

CLEAVE HAY - COMMISSIONER  
Full Name of Presiding Member

  
Signature of Presiding Member

29/07/2024  
Date:

Sandra Spekreijse  
Full Name of Principal

  
Signature of Principal

29/07/2024  
Date:

# Totara School

## Members of the Board

For the year ended 31 December 2023

| <b>Name</b>                    | <b>Position</b>       | <b>How Position Gained</b> | <b>Term Expired/ Expires</b> |
|--------------------------------|-----------------------|----------------------------|------------------------------|
| Cameron Leckie                 | Presiding Member      | Elected                    | Sep 2025                     |
| Sandra Spekreyjse              | Principal             | ex Officio                 |                              |
| Danny Park                     | Parent Representative | Elected                    | Sep 2025                     |
| Linton Clarke                  | Parent Representative | Elected                    | Dec 2023                     |
| Paegan Dalziel                 | Parent Representative | Elected                    | Sep 2025                     |
| Miriam Mansfield               | Staff Representative  | Elected                    | Sep 2025                     |
| Callan Brash                   | Parent Representative | Elected                    | Sep 2025                     |
| Fiona Durrett                  | Parent Representative | Elected                    | Sep 2025                     |
| In Attendance<br>Aimee Russell | Secretary             |                            |                              |

# Totara School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

|   |       | 2023            | 2023                        | 2022            |
|---|-------|-----------------|-----------------------------|-----------------|
|   | Notes | Actual<br>\$    | Budget<br>(Unaudited)<br>\$ | Actual<br>\$    |
| <b>Revenue</b>  |       |                 |                             |                 |
| Government Grants   | 2     | 895,031         | 672,147                     | 901,717         |
| Locally Raised Funds  | 3     | 38,034          | 2,500                       | 19,606          |
| Interest  |       | 6,099           | -                           | 1,269           |
| <b>Total Revenue</b>  |       | <b>939,164</b>  | <b>674,647</b>              | <b>922,592</b>  |
| <b>Expenses</b>   |       |                 |                             |                 |
| Locally Raised Funds  | 3     | 17,112          | 1,500                       | 10,741          |
| Learning Resources  | 4     | 716,677         | 501,180                     | 670,290         |
| Administration  | 5     | 84,092          | 63,095                      | 72,460          |
| Interest  |       | 568             | -                           | 738             |
| Property  | 6     | 174,572         | 125,416                     | 184,516         |
| Loss on Disposal of Property, Plant and Equipment           |       | 186             | -                           | -               |
| <b>Total Expense</b>  |       | <b>993,207</b>  | <b>691,191</b>              | <b>938,745</b>  |
| <b>Net (Deficit) for the year</b>                           |       | <b>(54,043)</b> | <b>(16,544)</b>             | <b>(16,153)</b> |
| Other Comprehensive Revenue and Expense                     |       | -               | -                           | -               |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>(54,043)</b> | <b>(16,544)</b>             | <b>(16,153)</b> |

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

# Totara School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

|  | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 90,866               | 90,866                              | 103,306              |
| Total comprehensive revenue and expense for the year |       | (54,043)             | (16,544)                            | (16,153)             |
| Contribution - Furniture and Equipment Grant         |       | 6,164                | -                                   | 3,713                |
| <b>Equity at 31 December</b>                         |       | 42,987               | 74,322                              | 90,866               |
| Accumulated comprehensive revenue and expense        |       | 42,987               | 74,322                              | 90,866               |
| <b>Equity at 31 December</b>                         |       | 42,987               | 74,322                              | 90,866               |

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.

# Totara School

## Statement of Financial Position

As at 31 December 2023

|   |       | 2023    | 2023        | 2022    |
|---|-------|---------|-------------|---------|
|   | Notes | Actual  | Budget      | Actual  |
|   |       | \$      | (Unaudited) | \$      |
|   |       |         | \$          |         |
| <b>Current Assets</b>                       |       |         |             |         |
| Cash and Cash Equivalents                   | 7     | 53,942  | 110,619     | 109,163 |
| Accounts Receivable                         | 8     | 47,551  | 75,017      | 75,017  |
| GST Receivable                              |       | -       | 3,930       | 3,930   |
| Prepayments                                 |       | 5,724   | 2,972       | 2,972   |
| Inventories                                 | 9     | 1,220   | 2,167       | 2,167   |
| Funds Receivable for Capital Works Projects | 15    | 32,016  | 16,579      | 16,579  |
|   |       | 140,453 | 211,284     | 209,828 |
| <b>Current Liabilities</b>                  |       |         |             |         |
| GST Payable                                 |       | 3,730   | -           | -       |
| Accounts Payable                            | 11    | 74,903  | 71,324      | 71,324  |
| Revenue Received in Advance                 | 12    | 2,153   | 306         | 306     |
| Provision for Cyclical Maintenance          | 13    | -       | 50,308      | -       |
| Finance Lease Liability                     | 14    | 3,805   | 4,436       | 4,436   |
| Funds held for Capital Works Projects       | 15    | 7,163   | 31,795      | 31,795  |
|   |       | 91,754  | 158,169     | 107,861 |
| <b>Working Capital (Deficit)/Surplus</b>    |       | 48,699  | 53,115      | 101,967 |
| <b>Non-current Assets</b>                   |       |         |             |         |
| Property, Plant and Equipment               | 10    | 78,240  | 53,003      | 65,003  |
|   |       | 78,240  | 53,003      | 65,003  |
| <b>Non-current Liabilities</b>              |       |         |             |         |
| Provision for Cyclical Maintenance          | 13    | 81,807  | 28,057      | 72,365  |
| Finance Lease Liability                     | 14    | 2,145   | 3,739       | 3,739   |
|   |       | 83,952  | 31,796      | 76,104  |
| <b>Net Assets</b>                           |       | 42,987  | 74,322      | 90,866  |
| <b>Equity</b>                               |       | 42,987  | 74,322      | 90,866  |

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

# Totara School

## Statement of Cash Flows

For the year ended 31 December 2023

|   |          | 2023            | 2023           | 2022             |
|---|----------|-----------------|----------------|------------------|
|   | Note     | Actual          | Budget         | Actual           |
|   |          | \$              | (Unaudited)    | \$               |
|   |          | \$              | \$             | \$               |
| <b>Cash flows from Operating Activities</b>                 |          |                 |                |                  |
| Government Grants   |          | 280,876         | 234,044        | 302,664          |
| Locally Raised Funds  |          | 51,103          | 2,500          | 7,230            |
| Goods and Services Tax (net)                                |          | 7,660           | -              | (31,499)         |
| Payments to Employees                                       |          | (199,799)       | (149,524)      | (179,002)        |
| Payments to Suppliers                                       |          | (132,764)       | (85,564)       | (162,752)        |
| Interest Paid   |          | (568)           | -              | -                |
| Interest Received   |          | 6,099           | -              | 1,269            |
| Net cash from/(to) Operating Activities                     |          | 12,607          | 1,456          | (62,090)         |
| <b>Cash flows from Investing Activities</b>                 |          |                 |                |                  |
| Purchase of Property Plant & Equipment                      |          | (29,723)        | -              | (19,930)         |
| Net cash(to) Investing Activities                           |          | (29,723)        | -              | (19,930)         |
| <b>Cash flows from Financing Activities</b>                 |          |                 |                |                  |
| Furniture and Equipment Grant                               |          | 6,164           | -              | 3,713            |
| Finance Lease Payments                                      |          | (3,450)         | -              | (3,926)          |
| Funds Administered on Behalf of Other Parties               |          | (40,819)        | -              | (129,276)        |
| Net cash (to) Financing Activities                          |          | (38,105)        | -              | (129,489)        |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |          | <b>(55,221)</b> | <b>1,456</b>   | <b>(211,509)</b> |
| Cash and cash equivalents at the beginning of the year      | 7        | 109,163         | 109,163        | 320,672          |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>53,942</b>   | <b>110,619</b> | <b>109,163</b>   |

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.



# Totara School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Totara 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 20b.

##### *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.

#### **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 recognised as 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.

### **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. Inventories

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

### 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                    | 10–75 years             |
| Furniture and equipment                  | 10–15 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

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 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 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.

#### **1.14. 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.

#### **1.15. Financial Instruments**

The School's financial assets comprise cash and cash equivalents, and accounts receivable. 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.

#### **1.16. 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.

#### **1.17. Budget Figures**

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

#### **1.18. 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 | 277,222        | 232,544        | 313,439        |
| Teachers' Salaries Grants                 | 499,039        | 352,901        | 491,760        |
| Use of Land and Buildings Grants          | 116,770        | 85,202         | 95,812         |
| Other Government Grants                   | 2,000          | 1,500          | 706            |
|   | <u>895,031</u> | <u>672,147</u> | <u>901,717</u> |

The School has opted in to the donations scheme for this year. Total amount received was \$10,788 (2022: \$8,850).

## 3. Locally Raised Funds

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

|  | 2023          | 2023         | 2022          |
|--|---------------|--------------|---------------|
|  | Actual        | Budget       | Actual        |
|  | \$            | (Unaudited)  | \$            |
| <b>Revenue</b>                                   |               |              |               |
| Donations & Bequests                             | 21,315        | -            | 8,425         |
| Fees for Extra Curricular Activities             | 5,317         | -            | 3,450         |
| Trading  | 3,233         | -            | 2,667         |
| Fundraising & Community Grants                   | 6,141         | -            | -             |
| Other Revenue                                    | 2,028         | 2,500        | 5,064         |
|  | <u>38,034</u> | <u>2,500</u> | <u>19,606</u> |
| <b>Expenses</b>                                  |               |              |               |
| Extra Curricular Activities Costs                | 8,497         | -            | 5,851         |
| Trading  | 3,199         | -            | 3,456         |
| Transport (Local)                                | 5,416         | 1,500        | 1,434         |
|  | <u>17,112</u> | <u>1,500</u> | <u>10,741</u> |
| <i>Surplus for the year Locally raised funds</i> | <u>20,922</u> | <u>1,000</u> | <u>8,865</u>  |

## 4. Learning Resources

|  | 2023           | 2023           | 2022           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Curricular                               | 24,429         | 22,269         | 18,357         |
| Information and Communication Technology | 7,077          | 7,700          | 7,880          |
| Library Resources                        | 72             | 500            | -              |
| Employee Benefits - Salaries             | 659,128        | 455,711        | 625,147        |
| Staff Development                        | 6,812          | 3,000          | 2,796          |
| Depreciation                             | 19,159         | 12,000         | 16,110         |
|  | <u>716,677</u> | <u>501,180</u> | <u>670,290</u> |

## 5. Administration

|  | 2023          | 2023          | 2022          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| Audit Fee                                      | 4,370         | 4,200         | 4,242         |
| Board Fees                                     | 4,225         | 3,200         | 3,675         |
| Board Expenses                                 | 380           | 900           | 1,899         |
| Intervention Costs & Expenses                  | -             | -             | 83            |
| Communication                                  | 555           | 1,000         | 947           |
| Consumables                                    | 16,942        | 12,800        | 17,022        |
| Operating Lease                                | -             | 3,600         | -             |
| Legal Fees                                     | 17,417        | -             | -             |
| Other  | 2,008         | 2,450         | 4,174         |
| Employee Benefits - Salaries                   | 31,571        | 29,900        | 32,267        |
| Insurance                                      | 1,910         | 945           | 1,584         |
| Service Providers, Contractors and Consultancy | 4,714         | 4,100         | 6,567         |
|  | <u>84,092</u> | <u>63,095</u> | <u>72,460</u> |

## 6. Property

|                                     | 2023           | 2023           | 2022           |
|-------------------------------------|----------------|----------------|----------------|
|                                     | Actual         | Budget         | Actual         |
|                                     | \$             | (Unaudited)    | \$             |
| Caretaking and Cleaning Consumables | 3,063          | 2,000          | 2,469          |
| Cyclical Maintenance                | 9,442          | 6,000          | 53,515         |
| Grounds                             | 5,987          | 6,500          | 4,564          |
| Heat, Light and Water               | 11,605         | 4,500          | 5,428          |
| Rates                               | 921            | 900            | 899            |
| Repairs and Maintenance             | 8,789          | 3,500          | 6,556          |
| Use of Land and Buildings           | 116,770        | 85,202         | 95,812         |
| Employee Benefits - Salaries        | 17,995         | 16,814         | 15,273         |
|                                     | <u>174,572</u> | <u>125,416</u> | <u>184,516</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   | 53,942        | 110,619        | 109,163        |
| Cash and Cash Equivalents for Statement of Cash Flows | <u>53,942</u> | <u>110,619</u> | <u>109,163</u> |

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

Of the \$53,942 Cash and Cash Equivalents, \$7,163 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 \$53,942 Cash and Cash Equivalents, \$1,838 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<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | -                    | 13,060                              | 13,060               |
| Receivables from the Ministry of Education | 4,960                | 7,785                               | 7,785                |
| Teacher Salaries Grant Receivable          | 42,591               | 54,172                              | 54,172               |
|  | <u>47,551</u>        | <u>75,017</u>                       | <u>75,017</u>        |
| Receivables from Exchange Transactions     | -                    | 13,060                              | 13,060               |
| Receivables from Non-Exchange Transactions | 47,551               | 61,957                              | 61,957               |
|  | <u>47,551</u>        | <u>75,017</u>                       | <u>75,017</u>        |

## 9. Inventories

|                 | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | 1,220                | 2,167                               | 2,167                |
|                 | <u>1,220</u>         | <u>2,167</u>                        | <u>2,167</u>         |

## 10. Property, Plant and Equipment

|  | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2023</b>                              |                                |                 |                 |                  |                    |                   |
| Building Improvements                    | 16,527                         | 13,931          | -               | -                | (1,464)            | <b>28,994</b>     |
| Furniture and Equipment                  | 15,225                         | 10,608          | (152)           | -                | (3,841)            | <b>21,840</b>     |
| Information and Communication Technology | 23,449                         | 4,586           | -               | -                | (8,341)            | <b>19,694</b>     |
| Leased Assets                            | 8,273                          | 2,859           | -               | -                | (5,252)            | <b>5,880</b>      |
| Library Resources                        | 1,529                          | 598             | (34)            | -                | (261)              | <b>1,832</b>      |
| <b>Balance at 31 December 2023</b>       | <u>65,003</u>                  | <u>32,582</u>   | <u>(186)</u>    | <u>-</u>         | <u>(19,159)</u>    | <u>78,240</u>     |

The net carrying value of furniture and equipment held under a finance lease is \$5,880 (2022: \$8,273)

### 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<br>Cost or<br>Valuation<br>\$ | 2023<br>Accumulated<br>Depreciation<br>\$ | 2023<br>Net Book<br>Value<br>\$ | 2022<br>Cost or<br>Valuation<br>\$ | 2022<br>Accumulated<br>Depreciation<br>\$ | 2022<br>Net Book<br>Value<br>\$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements                    | 92,126                             | (63,132)                                  | <b>28,994</b>                   | 78,195                             | (61,668)                                  | <b>16,527</b>                   |
| Furniture and Equipment                  | 62,658                             | (40,818)                                  | <b>21,840</b>                   | 64,608                             | (49,383)                                  | <b>15,225</b>                   |
| Information and Communication Technology | 68,571                             | (48,877)                                  | <b>19,694</b>                   | 63,985                             | (40,536)                                  | <b>23,449</b>                   |
| Leased Assets                            | 18,337                             | (12,457)                                  | <b>5,880</b>                    | 18,973                             | (10,700)                                  | <b>8,273</b>                    |
| Library Resources                        | 15,283                             | (13,451)                                  | <b>1,832</b>                    | 15,015                             | (13,486)                                  | <b>1,529</b>                    |
| <b>Balance at 31 December</b>            | <u>256,975</u>                     | <u>(178,735)</u>                          | <u>78,240</u>                   | <u>240,776</u>                     | <u>(175,773)</u>                          | <u>65,003</u>                   |



## 11. Accounts Payable

|                                       | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Creditors                             | 13,379               | 5,848                               | 5,848                |
| Accruals                              | 5,390                | 6,242                               | 6,242                |
| Employee Entitlements - Salaries      | 55,283               | 57,887                              | 57,887               |
| Employee Entitlements - Leave Accrual | 851                  | 1,347                               | 1,347                |
|                                       | <u>74,903</u>        | <u>71,324</u>                       | <u>71,324</u>        |
| Payables for Exchange Transactions    | <u>74,903</u>        | <u>71,324</u>                       | <u>71,324</u>        |
|                                       | <u>74,903</u>        | <u>71,324</u>                       | <u>71,324</u>        |

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

|   | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | 1,838                | -                                   | -                    |
| Other Revenue in Advance                  | 315                  | 306                                 | 306                  |
|   | <u>2,153</u>         | <u>306</u>                          | <u>306</u>           |

## 13. Provision for Cyclical Maintenance

|   | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year        | 72,365               | 72,365                              | 18,850               |
| Increase to the Provision During the Year | 9,442                | 6,000                               | 9,442                |
| Other Adjustments                         | -                    | -                                   | 44,073               |
| Provision at the End of the Year          | <u>81,807</u>        | <u>78,365</u>                       | <u>72,365</u>        |
| Cyclical Maintenance - Current            | -                    | 50,308                              | -                    |
| Cyclical Maintenance - Non current        | 81,807               | 28,057                              | 72,365               |
|   | <u>81,807</u>        | <u>78,365</u>                       | <u>72,365</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<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 4,160                | 4,835                               | 4,835                |
| Later than One Year and no Later than Five Years | 2,258                | 3,964                               | 3,964                |
| Future Finance Charges                           | (468)                | (624)                               | (624)                |
|  | <u>5,950</u>         | <u>8,175</u>                        | <u>8,175</u>         |
| <b>Represented by:</b>                           |                      |                                     |                      |
| Finance lease liability - Current                | 3,805                | 4,436                               | 4,436                |
| Finance lease liability - Non-current            | 2,145                | 3,739                               | 3,739                |
|  | <u>5,950</u>         | <u>8,175</u>                        | <u>8,175</u>         |

## 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.

| 2023  | Opening Balances | Receipts from MoE | Payments  | Board Contributions | Closing Balances |
|---|------------------|-------------------|-----------|---------------------|------------------|
|   | \$               | \$                | \$        | \$                  | \$               |
| LSC SIP (Toilet Upgrade, Storage Cupboard) - 222113 | 31,795           | 117,850           | (142,482) | -                   | 7,163            |
| Learning Support Modifications - 221625             | (16,579)         | 16,579            | -         | -                   | -                |
| 5YA, Clear Roofing, Windows & Joinery - 239937      | -                | -                 | (25,901)  | -                   | (25,901)         |
| Access Improvements - 241071                        | -                | -                 | (6,115)   | -                   | (6,115)          |
| Totals  | 15,216           | 134,429           | (174,498) | -                   | (24,853)         |

### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 7,163    |
| Funds Receivable from the Ministry of Education   | (32,016) |

| 2022  | Opening Balances | Receipts from MoE | Payments  | Board Contributions | Closing Balances |
|---|------------------|-------------------|-----------|---------------------|------------------|
|   | \$               | \$                | \$        | \$                  | \$               |
| LSC SIP (Toilet Upgrade, Storage Cupboard) - 222113 | (2,895)          | 50,000            | (15,310)  | -                   | 31,795           |
| Learning Support Modifications - 221625             | 147,387          | -                 | (163,966) | -                   | (16,579)         |
| Totals  | 144,492          | 50,000            | (179,276) | -                   | 15,216           |

### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 31,795   |
| Funds Receivable from the Ministry of Education   | (16,579) |

## 16. Related Party Transactions

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

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

## 17. Remuneration

### Key management personnel compensation

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

|   | 2023 Actual | 2022 Actual |
|---|-------------|-------------|
|   | \$          | \$          |
| <i>Board Members</i>                        |             |             |
| Remuneration                                | 4,225       | 3,675       |
| <i>Leadership Team</i>                      |             |             |
| Remuneration                                | 133,259     | 126,231     |
| Full-time equivalent members                | 1.00        | 1.00        |
| Total key management personnel remuneration | 137,484     | 129,906     |

There are seven members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider 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:

|  | <b>2023</b>   | <b>2022</b>   |
|--|---------------|---------------|
|  | <b>Actual</b> | <b>Actual</b> |
|  | <b>\$000</b>  | <b>\$000</b>  |
| Salaries and Other Short-term Employee Benefits: |               |               |
| Salary and Other Payments                        | 110 - 120     | 100 - 110     |
| Benefits and Other Emoluments                    | 15 - 20       | 15 - 20       |
| Termination Benefits                             | 0 - 0         | 0 - 0         |

*Other Employees*

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

|           | <b>2023</b>       | <b>2022</b>       |
|-----------|-------------------|-------------------|
|           | <b>FTE Number</b> | <b>FTE Number</b> |
|           | <b>\$000</b>      |                   |
| 100 - 110 | 2.00              | -                 |
|           | <u>2.00</u>       | <u>-</u>          |

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

**18. Compensation and Other Benefits Upon Leaving**

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

|                  | <b>2023</b>   | <b>2022</b>   |
|------------------|---------------|---------------|
|                  | <b>Actual</b> | <b>Actual</b> |
| Total            | \$ -          | \$ -          |
| Number of People | -             | -             |

**19. 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.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$291,653 (2022:\$33,045) as a result of entering the following contracts:

| Contract Name                                       | Contract Amount | Spend To Date  | Remaining Capital Commitment |
|---|-----------------|----------------|------------------------------|
|   | \$              | \$             | \$                           |
| LSC SIP (Toilet Upgrade, Storage Cupboard) - 222113 | 206,500         | 160,688        | 45,812                       |
| Learning Support Modifications - 221625             | 207,747         | 25,901         | 181,846                      |
| Access Improvements - 241071                        | 70,110          | 6,115          | 63,995                       |
| <b>Total</b>  | <b>484,357</b>  | <b>192,704</b> | <b>291,653</b>               |

### (b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

|   | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 53,942               | 110,619                             | 109,163              |
| Receivables                                       | 47,551               | 75,017                              | 75,017               |
| Total Financial assets measured at amortised cost | <u>101,493</u>       | <u>185,636</u>                      | <u>184,180</u>       |

### Financial liabilities measured at amortised cost

|  |               |               |               |
|--|---------------|---------------|---------------|
| Payables   | 74,903        | 71,324        | 71,324        |
| Finance Leases   | 5,950         | 8,175         | 8,175         |
| Total Financial liabilities measured at amortised Cost | <u>80,853</u> | <u>79,499</u> | <u>79,499</u> |

## 22. Events After Balance Date

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

## 23. Comparatives

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

# Analysis of Variance Reporting



|                       |  |                       |      |
|-----------------------|--|-----------------------|------|
| <b>School Name:</b>   | Totara School  | <b>School Number:</b> | 3847 |
| <b>Strategic Aim:</b> | <p><b>2023 School Strategic Aims</b></p> <p><b>SG1:</b> Create learners who achieve their full potential regardless of gender, background, or ethnicity.<br/> <b>SG2:</b> Grow a positive and inclusive environment – physical and culture.<br/> <b>SG3:</b> Engage with the community, inspiring them to be partners; working together for the benefit of all students.<br/> <b>SG4:</b> Gather and grow a quality team of educators and leaders who have the skills, passion and dedication.</p>   |                       |      |
| <b>Annual Aim:</b>    | <p><b>2023 Areas of Focus</b></p> <ol style="list-style-type: none"> <li>1. Continue to identify our priority learners and ensure that programmes reflect their needs.</li> <li>2. Provide literacy and Maths programmes that are engaging and focused – reviewing our curricula.</li> <li>3. Carry out professional development to grow our culturally responsive practices and review our curriculum to ensure it reflects our local area.</li> <li>4. Work with the local community and Moeraki to ensure our physical environment is reflective of our area and history.</li> <li>5. Seek out greater opportunities to engage with our whanau community – including Board run events.</li> <li>6. Provide professional development opportunities as a team, part of our Kahui Ako and as per individual need.</li> </ol> |                       |      |
| <b>Target:</b>        | <p><b>Writing</b> - 85% of our boys, Māori and Junior Students will be achieving at or above the expectation in writing through targeted support.</p> <p><b>Reading</b> - 85% of our boys and Senior students will be achieving at or above the expectation in writing through targeted support.</p>   |                       |      |
| <b>Baseline Data:</b> | <p><b>Writing Baseline Data – 2022 End of Year Actual Levels</b></p> <p>An analysis of our results shows that 88% of our students are working within or above their expected curriculum level for writing, compared to a mid-year score of 86% and compared to 82% in 2022. Girls are achieving at a higher rate than boys – 96% within or above compared to 87% for boys. New Zealand European are achieving at a higher rate than our Māori students. Junior (Year 0-4) students are achieving at a higher rate (20%) but this is a much larger group than the Year 5-8 group.</p>   |                       |      |

### **Reading Baseline Data – 2022 End of Year Actual Levels**

An analysis of our results shows that 91.5% of our students are working within or above their expected curriculum level for reading- up from a mid-year level of 90% and a 2021 score of 87%. Boys and girls are achieving at a very similar rate – with 0.5%. New Zealand European students achieving at a similar rate to Māori students 91 % compared to 93%. Junior (Year 0-4) students are working at a slightly lower rate than Senior students 87% compared to 100% working within or above expected levels.

### **Maths Baseline Data – 2020 End of Year Actual Levels**

An analysis of our results show that 93% of our students are working within or above their expected curriculum level for maths. Girls are achieving at a very similar rate to boys. New Zealand European students are achieving within or above at a slightly lower rate than Māori students 91% compared to 100%. Junior (Year 0-4) students are achieving at a higher rate (10%) but this is a much larger group than the Year 5-8 group. We will carefully consider these comparisons and include them in additional target groups – through resource purchasing, individual programmes, and how we actually teach maths lessons.

| <b>Writing/Maths/Reading Actions</b><br><i>What did we do?</i>   | <b>Outcomes</b><br><i>What happened?</i>  | <b>Reasons for the variance</b><br><i>Why did it happen?</i>   | <b>Evaluation</b><br><i>Where to next?</i>   |
|--|---|--|--|
| <p>See attached full report actions and evaluations for the 2023 year with regards to improving student outcomes. This formed part of the 2023 report to the Board of Trustees</p> | <p><b>Writing - Targets Analysis</b></p> <ul style="list-style-type: none"> <li>85% of our boys will be achieving at or above the expectation in writing through targeted support – <b>achieved – 90%</b></li> <li>85% of our Māori students will be achieving at or above the expectation in writing through targeted support – <b>achieved 87.5%</b></li> <li>85% of our Junior students will be achieving at or above the expectation in writing through targeted support – <b>achieved 94%</b></li> </ul> <p><b>Reading - Targets Analysis</b></p> <ul style="list-style-type: none"> <li>85% of our boys will be achieving at or above the expectation in writing through targeted support – <b>achieved 90%</b></li> <li>85% of our Senior students will be achieving at or above the expectation in writing through targeted support – <b>achieved at 90%</b></li> </ul> | <p>See attached for full report actions and evaluations for the 2023 year with regards to improving student outcomes. This formed part of the 2023 report to the Board of Trustees</p> | <p>See attached for full report actions and evaluations for the 2023 year with regards to improving student outcomes. This formed part of the 2023 report to the Board of Trustees</p> |

### Planning for next year:

See below for full report actions and evaluations for the 2023 year with regards to improving student outcomes. This formed part of the 2023 report to the Board of Trustees

In addition, targets will be set for the 2024 year for each of reading, writing and maths across the school and for any target groups identified.



# 2023 Analysis of End of Year School Achievement Data

SAT (School Achievement Tracking) targets are set for our school in Term 1 based on the results of assessment carried out. These targets are used for classroom tracking and analysis, school-wide analysis and for reporting to the Board of Trustees and the Ministry of Education. Targets set are based on the current levels and learning needs of our students. Targets are based on Writing, Reading and Maths expected curriculum levels for each student based on their year level.

Students who start partway during the year or who are not able to carry out assessment tasks have not been included in the mid-year or end of year review review and are not reflected in our assessment targets.

## **Tracking**

Progress against Reading, Writing and Maths targets have been assessed at the end of Term 2. Assessment tools used include: -

- PAT standardised testing
- Running Records – Probes
- E-asttle assessments
- Maths – IKAN assessment, Totara Basic Facts and Gloss Assessment
- Structured literacy phonics testing
- New Entrant testing at 6 weeks
- Better Start Literacy assessments
- Classroom Observations
- Overall Teacher Judgement

Below you will find assessment reviews for Reading, Writing and Mathematics – sharing 2022 results, 2022 targets for reading and writing and an analysis of levels reached against targets in 2022.

# Writing

## 2022 Results

An analysis of our results showed that 88% of our students were working within or above their expected curriculum level for writing, compared to a mid-year score of 86% and compared to 82% in 2022. Girls were achieving at a higher rate than boys – 96% within or above compared to 87% for boys. New Zealand European were achieving at a higher rate than our Māori students. Junior (Year 0-4) students were achieving at a higher rate (20%) but this is a much larger group than the Year 5-8 group.

## 2023 Writing Targets Set

- 85% of our boys will be achieving at or above the expectation in writing through targeted support.
- 85% of our Māori students will be achieving at or above the expectation in writing through targeted support.
- 85% of our Junior students will be achieving at or above the expectation in writing through targeted support.

## 2023 End-Year Overall Writing Results

| Writing        | Working Towards |        | Working Within |        | Working above |     | Working at or above |              |
|----------------|-----------------|--------|----------------|--------|---------------|-----|---------------------|--------------|
|                |                 |        |                |        |               |     |                     |              |
| Total - 65     | 6               | 9%     | 53             | 82     | 6             | 9%  | <b>59</b>           | <b>91%</b>   |
|                |                 |        |                |        |               |     |                     |              |
| Girls – 32     | 3               | 9%     | 27             | 84%    | 2             | 6%  | <b>29</b>           | <b>90%</b>   |
| Boys – 33      | 3               | 10%    | 26             | 78%    | 4             | 12% | <b>30</b>           | <b>91%</b>   |
|                |                 |        |                |        |               |     |                     |              |
| NZE - 49       | 4               | 8%     | 39             | 80%    | 6             | 12% | <b>45</b>           | <b>92%</b>   |
| Māori - 16     | 2               | 12.5 % | 14             | 87.5 % | 0             | 0   | <b>14</b>           | <b>87.5%</b> |
|                |                 |        |                |        |               |     |                     |              |
| Years 0-4 - 36 | 2               | 6%     | 34             | 94%    | 0             |     | <b>34</b>           | <b>94%</b>   |
| Years 5-8 - 29 | 4               | 14%    | 19             | 66%    | 6             | 20% | <b>25</b>           | <b>86%</b>   |

## 2023 End-Year Writing Results by Year Group

| Curriculum Level<br>Year Level | 1B    | 1P  | 1A    | 2B    | 2P  | 2A  | 3B  | 3P  | 3A    | 4B | 4P    | 4A  | 5B  | 5P | 5A | Total<br>At or<br>above |
|--------------------------------|-------|-----|-------|-------|-----|-----|-----|-----|-------|----|-------|-----|-----|----|----|-------------------------|
| Year 1                         | 30%   | 70% |       |       |     |     |     |     |       |    |       |     |     |    |    | 100%                    |
| Year 2                         | 12.5% | 75% | 12.5% |       |     |     |     |     |       |    |       |     |     |    |    | 87.5%                   |
| Year 3                         | 11%   |     | 44.5% | 44.5% |     |     |     |     |       |    |       |     |     |    |    | 89%                     |
| Year 4                         |       |     |       | 11%   | 67% | 11% | 11% |     |       |    |       |     |     |    |    | 89%                     |
| Year 5                         |       |     |       | 8%    |     | 33% | 18% | 33% | 8%    |    |       |     |     |    |    | 92%                     |
| Year 6                         |       |     |       |       |     |     |     | 67% | 16.5% |    | 16.5% |     |     |    |    | 100%                    |
| Year 7                         |       |     |       |       |     |     |     | 25% | 25%   |    | 25%   |     | 25% |    |    | 75%                     |
| Year 8                         |       |     |       |       |     |     |     |     | 14%   |    | 14%   | 28% | 44% |    |    | 86%                     |

### Analysis of results

An analysis of our results shows that 91% of our students are working within or above their expected curriculum level for writing, compared to a mid-year score of 89% and compared to 88% in 2022. Girls and boys achieving at a very similar rate. New Zealand European are achieving at a higher rate than our Māori students – 92% compared to 87.5%. Junior (Year 0-4) students are achieving at a higher rate of 94% compared to our Senior students at 86%.

### Targets Analysis

- 85% of our boys will be achieving at or above the expectation in writing through targeted support – **achieved – 90%**
- 85% of our Māori students will be achieving at or above the expectation in writing through targeted support – **achieved 87.5%**
- 85% of our Junior students will be achieving at or above the expectation in writing through targeted support – **achieved 94%**

# Reading

## 2022 Results

An analysis of our results showed that 91.5% of our students were working within or above their expected curriculum level for reading- up from a mid-year level of 90% and a 2021 score of 87%. Boys and girls were achieving at a very similar rate – with 0.5%. New Zealand European students were achieving at a similar rate to Māori students 91 % compared to 93%. Junior (Year 0-4) students were working at a slightly lower rate than Senior students 87% compared to 100% working within or above expected levels.

## 2023 Reading Targets Set

- 85% of our boys will be achieving at or above the expectation in writing through targeted support.
- 85% of our Senior students will be achieving at or above the expectation in writing through targeted support.

## 2023 End-Year Overall Reading Results

| Reading        | Working Towards |     | Working Within |     | Working above |     | Working at or above |             |
|----------------|-----------------|-----|----------------|-----|---------------|-----|---------------------|-------------|
|                |                 |     |                |     |               |     |                     |             |
| Total - 65     | 6               | 9%  | 40             | 62% | 19            | 29% | <b>59</b>           | <b>91%</b>  |
|                |                 |     |                |     |               |     |                     |             |
| Girls – 32     | 3               | 9%  | 20             | 63% | 9             | 28% | <b>29</b>           | <b>91%</b>  |
| Boys – 33      | 3               | 10% | 20             | 60% | 10            | 30% | <b>30</b>           | <b>90%</b>  |
|                |                 |     |                |     |               |     |                     |             |
| NZE - 49       | 6               | 12% | 28             | 57% | 15            | 31% | <b>43</b>           | <b>88%</b>  |
| Māori - 16     | 0               | 0   | 12             | 75% | 4             | 25% | <b>16</b>           | <b>100%</b> |
|                |                 |     |                |     |               |     |                     |             |
| Years 0-4 - 36 | 3               | 8%  | 31             | 86% | 2             | 6%  | <b>33</b>           | <b>92%</b>  |
| Years 5-8 - 29 | 3               | 10% | 9              | 31% | 17            | 59% | <b>26</b>           | <b>90%</b>  |

## 2023 End-Year Reading Results by Year Group

| Curriculum Level<br>Year Level | 1B    | 1P    | 1A  | 2B  | 2P  | 2A  | 3B  | 3P  | 3A  | 4B  | 4P  | 4A  | 5B  | 5P  | 5A | Total<br>At or above |
|--------------------------------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|----------------------|
| Year 1                         | 30%   | 70%   |     |     |     |     |     |     |     |     |     |     |     |     |    | 100%                 |
| Year 2                         | 12.5% | 37.5% | 25% | 25% |     |     |     |     |     |     |     |     |     |     |    | 87.25%               |
| Year 3                         |       | 22%   |     |     | 56% |     | 22% |     |     |     |     |     |     |     |    | 78%                  |
| Year 4                         |       |       |     |     | 22% | 56% | 11% |     |     | 11% |     |     |     |     |    | 100%                 |
| Year 5                         |       |       |     | 8%  |     | 8%  | 17% | 8%  | 8%  | 17% | 17% | 17% |     |     |    | 92%                  |
| Year 6                         |       |       |     |     |     |     |     | 17% | 34% | 17% |     | 34% |     |     |    | 100%                 |
| Year 7                         |       |       |     |     |     |     | 25% | 25% |     |     |     | 25% | 25% |     |    | 100%                 |
| Year 8                         |       |       |     |     |     |     |     |     |     |     |     | 43% | 29% | 28% |    | 100%                 |

### Analysis of results

An analysis of our results shows that 91% of our students are working within or above their expected curriculum level for reading- up from a mid-year level of 89% and similar to our 2022 score of 91.5%. Boys and girls are achieving at a very similar rate – with 0.5%. New Zealand European students are achieving at a lower rate to Māori students 88 % compared to 100%. Junior (Year 0-4) students are working at a slightly higher rate than Senior students 92% compared to 90% working within or above expected levels.

### Targets Analysis

- 85% of our boys will be achieving at or above the expectation in writing through targeted support – **achieved 90%**
- 85% of our Senior students will be achieving at or above the expectation in writing through targeted support – **achieved at 90%**

# 2023 Actions taken to support Literacy Targets Reading and Writing

## Actions taken this year to support student progress in Reading/Writing

- Identification and targeting of priority learners in Reading and Writing
- Targeted teacher aide funding for literacy.
- Buddy reading every Friday – seniors with juniors.
- Purchase of more decodable reading resources for the junior school area to support Better Start Literacy and Reading Recovery
- Purchase of reading material to target our more reluctant readers – especially boys.
- Continued tracking and monitor of those students that are achieving towards expectations.
- Encouraged reading at home/school through rewards with a particular focus on Seniors and reluctant readers.
- Use of Seesaw to share learning with families
- Strengthening of Code Spelling Programme – Year 2-8 – particularly in the senior class
- Professional development – Positive Behaviour for Learning to focus on values
- Continuation of Better Start Literacy and Reading Recovery
- Parent Workshop for Year 0-1 – Better Start Literacy
- Extension Programme in writing online partnered with SKC – 7 students participating
- Continuation of Structured literacy programme across the school
- Cohort group established Year 0-1 in Better Start Literacy – to be analysed.
- Professional development on Culturally responsive practice to help ensure all students experience success, particularly Māori students achieving success as Māori.
- Observations by teachers in other classes and other schools.
- Funding applied for and received to purchase more Reading resources for Junior classes
- Extra copies of reading materials ordered from the Ministry of Education – books received
- Library reestablished
- Staff Only day held to work on NZ Curriculum Refresh
- Students working in other classes – Kowhai to Kikorangi for extension
- Speech competition – students engaged in writing of their speeches for performance/audience
- Book Fair
- Observations by Nola Tipa to focus on relationship building between staff/students – with a culturally focused lens.
- Liz Kane Professional Development – two staff

## **Specific Actions taken for Priority Learners**

A wide range of support has been put in place to support these students – including

- Referral and work with Support Agencies
  - Resource teacher of literacy (RTLit.)
  - Resource Teacher of Learning and Behaviour (RTLB)
  - Cluster Learning Support Co-ordinator (LSC) – Including assessment of students for a range of issues such as dyslexia
  - Ministry therapist support
- Teacher Aide programmes for 1-1 support in Literacy – Reading and Writing
- Individual Education Plans for students as appropriate – including whanau hui and specialist support.
- Reading Recovery
- Cohort group established for Code and Structured Literacy – year 0-8
- Use of C-pen to support learning – 2 students
- Voice to text app used across the school on as needs basis.
- Regular review of targeted programmes and Priority Learners
- Individual programmes for three students who are not able to be assessed and therefore do not form part of this assessment report.
- ORS funding for one student – includes teacher aide funding – and specialist teacher time – working half a day per week with the SENCO – Miriam.
- Regular teacher discussions with SENCO to review programmes and resources
- Senco release – half a day per week.
- Whole School/Kahui Ako Professional development PACT – the literacy assessment tool facilitated by Evaluation Associations – Principal/Lead teacher training and one shared staff meeting
- Extension Programme through the Virtual Learning Network for seniors – online – covering areas of interest – song writing, design, Japanese, NZSL, visual arts and astronomy.
- Extension programme through St Kevin's College – literacy and Maths.
- Lost Learning Tutoring – a small group working with an external tutor via the VLN and with funding provided by the Ministry.

## **Next Steps for 2024 and beyond**

- Continued Teacher Professional Development to grow our literacy programme – this will benefit both reading and writing.
- Whole School/Kahui Ako Professional development in Learning Progressions Framework and PACT facilitated by Evaluation Associations
- Review of written language curriculum
- Targeted staff meetings to share best practice in literacy
- Resources for parents to be developed – literacy evening and videos available
- Extension Programme to continue

# Maths

## 2022 Results

An analysis of our results showed that 93% of our students were working within or above their expected curriculum level for maths. Girls were achieving at a very similar rate to boys. New Zealand European students were achieving within or above at a slightly lower rate than Māori students 91% compared to 100%. Junior (Year 0-4) students were achieving at a higher rate (10%) but this is a much larger group than the Year 5-8 group.

## 2023 Maths Targets Set

- 85% of all of our students will be achieving at or above the expectation in Maths including Basic Facts, through targeted support and through the embedding of programmes trialed in 2022 including Just in Time Maths and a review of our basic facts programme

## 2023 End Year Overall Maths results

| Maths          | Working Towards |     | Working Within |     | Working above |     | Working at or above |            |
|----------------|-----------------|-----|----------------|-----|---------------|-----|---------------------|------------|
| Total - 65     | 7               | 11% | 45             | 69% | 13            | 20% | <b>58</b>           | <b>89%</b> |
| Girls - 32     | 6               | 19% | 20             | 62% | 6             | 19% | <b>26</b>           | <b>81%</b> |
| Boys - 33      | 1               | 3%  | 25             | 76% | 7             | 21% | <b>32</b>           | <b>97%</b> |
| NZE - 49       | 4               | 8%  | 34             | 70% | 11            | 22% | <b>45</b>           | <b>92%</b> |
| Māori - 16     | 3               | 19% | 11             | 69% | 2             | 12% | <b>13</b>           | <b>81%</b> |
| Years 0-4 - 36 | 1               | 3%  | 34             | 94% | 1             | 3%  | <b>35</b>           | <b>97%</b> |
| Years 5-8 - 29 | 6               | 21% | 11             | 38% | 12            | 41% | <b>23</b>           | <b>79%</b> |



## 2023 End-Year Maths Results by Year Group

| Curriculum Level | 1B  | 1P  | 1A  | 2B  | 2P  | 2A  | 3B  | 3P  | 3A  | 4B  | 4P  | 4A  | 5B | 5P  | 5A  | Total<br>At or<br>above |
|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|-----|-----|-------------------------|
| Year 1           | 30% | 70% |     |     |     |     |     |     |     |     |     |     |    |     |     | 100%                    |
| Year 2           |     | 50% |     | 50% |     |     |     |     |     |     |     |     |    |     |     | 100%                    |
| Year 3           |     | 11% | 11% | 67% |     | 11% |     |     |     |     |     |     |    |     |     | 89%                     |
| Year 4           |     |     |     | 23% | 33% | 33% | 12% |     |     |     |     |     |    |     |     | 78%                     |
| Year 5           |     |     |     |     | 25% | 8%  | 8%  | 26% | 25% | 8%  |     |     |    |     |     | 75%                     |
| Year 6           |     |     |     |     |     |     |     | 17% | 33% | 17% | 33% |     |    |     |     | 100%                    |
| Year 7           |     |     |     |     |     | 25% |     |     | 25% |     |     | 50% |    |     |     | 75%                     |
| Year 8           |     |     |     |     |     |     |     |     |     |     | 43% | 14% |    | 14% | 29% | 100%                    |

### Analysis of results

An analysis of our results shows that 89% of our students are working within or above their expected curriculum level for maths - up from a mid-year level of 87.5% and slightly lower than our 2022 score of 93%. Girls are achieving at lower rate to boys – 81% compared to 97%. New Zealand European students are achieving at a higher rate to Māori students 97% compared to 81%. Junior (Year 0-4) students are working at a slightly higher rate than Senior students 97% compared to 79% working within or above expected levels.

### Targets Analysis

- 85% of all of our students will be achieving at or above the expectation in Maths including Basic Facts, through targeted support and through the embedding of programmes trialed in 2022 including Just in Time Maths and a review of our basic facts programme – **achieved at 89%**

### Actions taken this year to support student progress in Maths

- Identification and targeting of priority learners in maths
- Extra teacher support in Kikorangi.
- Referral and work with Resource Teacher of Learning and Behaviour (RTLB) and Cluster Learning Support Co-ordinator (LSC).

- Use of Seesaw to continue to share learning with whanau
- Consolidation of Just in Time Maths programme – two classes
- Continued Trialling of Numicon maths resources for Karaka, attendance by teacher at PLD and purchase of a kit to support the class learning.
- Sharing of Numicon and Just in time Maths at Board meeting level and Numicon with parents.

### **Next Steps for 2024 and beyond**

- Continued Review of Maths curriculum including Totara Basic Facts Tree
- Target teacher aide funding to support maths if possible – particularly basic facts
- Targeted staff meetings to share best practice
- Regular review of targeted programmes and Priority Learners
- Ongoing use of Matific and other target online programs
- Introduction of Maths Learning progression framework and use of PACT tool for maths
- Ongoing introduction of the New Zealand Curriculum Refresh

### **Support Needed from the Board for 2024 and beyond**

- Continue to support/fund Teacher Aide programmes and Senco Release in staffing – these have a real benefit for all students. This includes releasing Aimee from one classroom and having her deliver the Structured literacy programme from Years 2-8 to individual priority and identified students
- Continue to ensure sufficient funds are allocated for the key programme areas – Literacy and Maths

# Totara School – 2023 Reporting

## Totara School Kiwi Sport Funding 2023

Kiwisport is a government funding initiative to support students in organised sport. In 2023, the school received a total of \$1084.12 in funding.

The following items were funded

- Various sports equipment
- Swimming lessons at the Waitaki Aquatic Centre – Term 1
- Competition fees for a variety of sports.

## Equal Employment Opportunities 2023

Totara School has complied with the EEO policy in 2023.

## Honouring the Treaty 2023

In 2023 Tōtara School worked hard to honour it's obligations under the Treaty of Waitangi. First and foremost, was the connection with local Mana Whenua, Kai Tahu and Moeraki Marae. We were successful in our application for 80 PLD hours through the Ministry of Education, facilitated by Nola Tipa. Our actions are listed under our Strategic plan progress and include but are not limited to

- Supporting Staff to participate in local and Te Ahu o Te Reo lessons
- Nola Tipa facilitated staff meetings
- Staff Only Day at Moeraki Marae
- Use of karakia, waiata, kīwaha and whakatauaki
- Matariki – as a topic and community event
- Board training provided by NZSTA
- Kapa Haka
- PGC goals based around Te Tiriti – Kaiako and Tumuaki
- Being part of MAC – including termly workshops, sharing learning with staff and Tumuaki attendance at the national Wanaka.
- Liaising with and collaborating with our Māori whanau
- Setting of this as our ERO focus