PAMAPURIA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1076
Principal:	Cheryl Bamber
School Address:	State Highway 1, Pamapuria
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PAMAPURIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Pamapuria 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.

Sera Latu	Cheryl Bamber
Full Name of Presiding Member	Full Name of Principal
Signed by: Sera Latu 0E006C7FC8E316F5	Signed by: Cheryl Bamber 041775A60B34046E
Signature of Presiding Member	Signature of Principal
31/05/2024	31/05/2024
Date:	Date:

Pamapuria School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	1,188,303	1,067,929	1,089,975
Locally Raised Funds	3	71,883	26,500	98,378
Interest		16,443	1,577	3,288
Total Revenue		1,276,629	1,096,006	1,191,641
Expense				
Locally Raised Funds	3	51,633	18,887	14,674
Learning Resources	4	717,669	674,049	654,202
Administration	5	195,950	188,108	166,902
Interest		2,503	406	1,215
Property	6	225,396	212,953	246,259
Other Expenses	7	12,628	13,000	13,360
Total Expense		1,205,779	1,107,403	1,096,612
Net Surplus / (Deficit) for the year		70,850	(11,397)	95,029
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		70,850	(11,397)	95,029

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

Pamapuria 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		542,457	424,811	444,137
Total comprehensive revenue and expense for the year		70,850	(11,397)	95,029
Contributions from / (Distributions to) the Ministry of Education		15,826	-	-
Contribution - Furniture and Equipment Grant		5,463	-	3,291
Equity at 31 December		634,596	413,414	542,457
Accumulated comprehensive revenue and expense		634,596	413,414	542,457
Equity at 31 December		634,596	413,414	542,457

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.

Pamapuria School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	8	289,879	393,304	366,871
Accounts Receivable	9	43,689	36,775	70,502
GST Receivable		6,405	4,430	7,591
Prepayments		9,931	9,563	8,751
Inventories	10	1,594	2,245	2,211
Investments	11	301,424	-	-
Funds Receivable for Capital Works Projects	17	17,464	-	5,867
		670,386	446,317	461,793
Current Liabilities				
Accounts Payable	13	122,945	139,252	81,749
Revenue Received in Advance	14	3,745	20,201	825
Provision for Cyclical Maintenance	15	19,612	9,159	-
Finance Lease Liability	16	11,335	13,414	5,900
Funds held for Capital Works Projects	17	83,845	-	-
		241,482	182,026	88,474
Working Capital Surplus/(Deficit)		428,904	264,291	373,319
Non-current Assets				
Property, Plant and Equipment	12	316,305	192,262	263,885
Work in Progress		16,770	-	-
		333,075	192,262	263,885
Non-current Liabilities				
Provision for Cyclical Maintenance	15	93,769	38,255	92,093
Finance Lease Liability	16	33,614	4,884	2,654
		127,383	43,139	94,747
Net Assets		634,596	413,414	542,457
Equity		634,596	413,414	542,457

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

Pamapuria School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		518,708	372,922	374,884
Locally Raised Funds		71,649	26,500	79,952
Goods and Services Tax (net)		1,186	-	(3,161)
Payments to Employees		(237,589)	(190,605)	(234,154)
Payments to Suppliers		(185,802)	(230,256)	(136,424)
Interest Paid		(2,503)	(406)	(1,215)
Interest Received		13,545	1,577	3,279
Net cash from/(to) Operating Activities		179,194	(20,268)	83,161
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(48,908)	(2,000)	(105,531)
Purchase of Investments		(301,424)	-	-
Net cash from/(to) Investing Activities		(350,332)	(2,000)	(105,531)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,463	-	3,291
Finance Lease Payments		(7,755)	(13,418)	(12,553)
Funds Administered on Behalf of Other Parties		96,438	(8,400)	(38,887)
Net cash from/(to) Financing Activities		94,146	(21,818)	(48,149)
Net increase/(decrease) in cash and cash equivalents		(76,992)	(44,086)	(70,519)
Cash and cash equivalents at the beginning of the year	8	366,871	437,390	437,390
Cash and cash equivalents at the end of the year	8	289,879	393,304	366,871

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

Pamapuria School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

Cyclical maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 22b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

i) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Buildings	40 years
Furniture and Equipment	4-10 years
Information and Communication Technology	4-10 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets
Software costs
Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) 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.

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

p) 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.

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

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

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

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

t) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

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

v) 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.

w) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Government Grants - Ministry of Education	489,749	373,718	454,948
Teachers' Salaries Grants	528,753	518,692	471,437
Use of Land and Buildings Grants	169,801	175,519	163,590
	1,188,303	1,067,929	1,089,975

The school has opted in to the donations scheme for this year. Total amount received was $11,251.

3. Locally Raised Funds

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

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue			
Donations & Bequests	1,667	2,700	4,632
Fees for Extra Curricular Activities	26,334	750	5,178
Trading	7,857	6,350	6,644
Fundraising & Community Grants	19,707	2,700	64,185
Other Revenue	16,318	14,000	17,739
	71,883	26,500	98,378
Expense			
Extra Curricular Activities Costs	28,152	750	5,465
Trading	8,265	4,650	4,637
Fundraising & Community Grant Costs	857	-	1,779
Other Locally Raised Funds Expenditure	14,359	13,487	2,793
	51,633	18,887	14,674
Surplus for the year Locally raised funds	20,250	7,613	83,704

4. Learning Resources

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Curricular	23,044	23,150	24,686
Library Resources	1,032	1,200	1,097
Employee Benefits - Salaries	653,490	626,700	579,093
Staff Development	4,320	3,500	1,167
Depreciation	35,763	18,499	47,658
Information Communication Technology	20	1,000	501
	717,669	674,049	654,202

5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	5,994	5,994	5,819
Board Fees	2,725	3,000	2,615
Board Expenses	1,934	1,550	2,470
Communication	1,973	1,900	1,751
Consumables	2,731	4,300	4,354
Other	6,074	6,330	5,133
Employee Benefits - Salaries	96,110	82,597	79,019
Insurance	3,969	3,650	3,646
Service Providers, Contractors and Consultancy	7,704	7,500	8,488
Healthy School Lunch Programme	66,736	71,287	53,607
	195,950	188,108	166,902

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	4,339	5,250	4,840
Cyclical Maintenance Provision	21,288	8,284	56,401
Grounds	13,329	6,700	6,582
Heat, Light and Water	14,463	15,200	12,806
Repairs and Maintenance	2,176	2,000	2,040
Use of Land and Buildings	169,801	175,519	163,590
	225,396	212,953	246,259

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. Other Expenses

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Loss on Uncollectable Accounts Receivable	-	-	410
Transport	12,628	13,000	12,950
	12,628	13,000	13,360

8. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	289,879	393,304	366,871
Cash and cash equivalents for Statement of Cash Flows	289,879	393,304	366,871

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

Of the $289,879 Cash and Cash Equivalents $83,845 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.

9. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	1,885	1,000	50
Receivables from the Ministry of Education	-	-	26,462
Interest Receivable	2,907	-	9
Banking Staffing Underuse	-	-	6,011
Teacher Salaries Grant Receivable	38,897	35,775	37,970
	43,689	36,775	70,502
Receivables from Exchange Transactions	4,792	1,000	59
Receivables from Non-Exchange Transactions	38,897	35,775	70,443
	43,689	36,775	70,502

10. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Tuck Shop	362	15	92
Uniforms	1,232	2,230	2,119
	1,594	2,245	2,211

11. Investments

The School's investment activities are classified as follows:

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Asset			
Short-term Bank Deposits	301,424	-	-
Total Investments	301,424	-	-

12. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	5,000	-	-	-	-	**5,000**
Buildings	108,909	-	-	-	(4,414)	**104,495**
Building Improvements	29,720	-	-	-	(795)	**28,925**
Furniture and Equipment	111,825	26,560	-	-	(17,368)	**121,017**
Information and Communication Technology	847	15,826	-	-	(847)	**15,826**
Leased Assets	7,200	45,797	-	-	(12,278)	**40,719**
Library Resources	384	-	-	-	(61)	**323**
Balance at 31 December 2023	263,885	88,183	-	-	(35,763)	**316,305**

The net carrying value of equipment held under a finance lease is $40,719 (2022: $7,200)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Land	5,000	-	**5,000**	5,000	-	**5,000**
Buildings	203,402	(98,907)	**104,495**	203,402	(94,493)	**108,909**
Building Improvements	31,792	(2,867)	**28,925**	31,792	(2,072)	**29,720**
Furniture and Equipment	309,570	(188,553)	**121,017**	303,455	(191,630)	**111,825**
Information and Communication Technology	123,205	(107,379)	**15,826**	107,379	(106,532)	**847**
Leased Assets	61,156	(20,437)	**40,719**	20,599	(13,399)	**7,200**
Library Resources	39,602	(39,279)	**323**	39,602	(39,218)	**384**
Balance at 31 December	773,727	(457,422)	**316,305**	711,229	(447,344)	**263,885**

13. Accounts Payable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Creditors	49,167	21,103	12,711
Accruals	5,994	4,650	5,819
Banking Staffing Overuse	-	44,956	-
Employee Entitlements - Salaries	38,897	35,775	37,970
Employee Entitlements - Leave Accrual	28,887	32,768	25,249
	122,945	139,252	81,749
Payables for Exchange Transactions	122,945	139,252	81,749
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	122,945	139,252	81,749

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Grants in Advance - Ministry of Education	3,154	-	-
Other Revenue In Advance	591	20,201	825
	3,745	20,201	825

15. Provision for Cyclical Maintenance

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Provision at the Start of the Year	92,093	39,130	35,692
Increase to the Provision During the Year	15,275	8,284	15,275
Other Adjustments	6,013	-	41,126
Provision at the End of the Year	113,381	47,414	92,093
Cyclical Maintenance - Current	19,612	9,159	-
Cyclical Maintenance - Non current	93,769	38,255	92,093
	113,381	47,414	92,093

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

16. 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	15,476	13,414	6,421
Later than One Year and no Later than Five Years	38,750	4,884	2,841
Future Finance Charges	(9,277)	-	(708)
	44,949	18,298	8,554
Represented by			
Finance lease liability - Current	11,335	13,414	5,900
Finance lease liability - Non current	33,614	4,884	2,654
	44,949	18,298	8,554

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
Septic System works	228569	(5,867)	-	4,321	-	(1,546)
Stormwater, Septic & Water Supply	245396	-	49,949	(29,905)	-	20,044
2023 Electrical	245393	-	34,515	(2,500)	-	32,015
Reading Recovery		-	-	(14,518)	-	(14,518)
Roofing Works	245397	-	34,086	(2,300)	-	31,786
Hall Works	245402	-	-	(1,400)	-	(1,400)
Totals		(5,867)	118,550	(46,302)	-	66,381

Represented by:	
Funds Held on Behalf of the Ministry of Education	83,845
Funds Receivable from the Ministry of Education	(17,464)

2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		$	$	$		$
Septic System works	228569	33,020	-	(38,887)	-	(5,867)
Totals		33,020	-	(38,887)	-	(5,867)

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(5,867)

18. Related Party Transactions

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

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

19. Remuneration

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	2,725	2,615
Leadership Team		
Remuneration	224,684	128,600
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	227,409	131,215

There are 5 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) committees that met 9 and 9 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100 - 110	-	1.00
	0.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

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.

Holidays Act Compliance – schools payroll

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of $192,141 (2022: $-6,487) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Septic System works	35,400	37,566	-2,166
Stormwater, Septic & Water Supply	51,100	29,905	21,195
2023 Electrical	38,350	2,500	35,850
Reading Recovery	93,000	14,518	78,482
Roofing Works	39,301	2,300	37,001
Hall Works	23,179	1,400	21,779
Total	**280,330**	**88,189**	**192,141**

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash and Cash Equivalents	289,879	393,304	366,871
Receivables	43,689	36,775	70,502
Investments - Term Deposits	301,424	-	-
Total financial assets measured at amortised cost	634,992	430,079	437,373

Financial liabilities measured at amortised cost

Payables	122,945	139,252	81,749
Finance Leases	44,949	18,298	8,554
Total financial liabilities measured at amortised cost	167,894	157,550	90,303

24. Events After Balance Date

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

25. Comparatives

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

Pamapuria School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sera Latu	Presiding Member	Elected	Jun 2025
Cheryl Bamber	Principal	ex Officio	
Ian Bamber	Parent Representative	Elected	Jun 2025
Shannon Mickan	Parent Representative	Co-opted	Jan 2024
Sharon Mane	Parent Representative	Co-opted	Jun 2025
Rebecca Anddrews	Staff Representative	Elected	Jan 2024

Pamapuria School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of $1,421 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Pamapuria School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified 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 their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

ANALYSIS OF VARIANCE

School Name:	Pāmapūria EOY 2023 - Reading	School Number:	1076

Strategic Aim: LEARNING	To raise the achievement of reading for all of our learners, especially Māori tamariki.
Annual Aim:	**L.1a** To increase the number of tamariki achieving at or above in Reading to 70% **L.1b** To increase the number of Māori tamariki achieving at or above in Reading to 70%
Target:	Target Groups 2024 Charter: **Māori Tamariki, Target Year Levels: 4, 5 & 8**
Baseline Data:	**2023 End of year data for reading shows that 64.0% of all tamariki and 61.0% of Māori tamariki at Pāmapūria School are achieving at or above in Reading.** All tamariki EOY 2020: 45.4% - Decrease of 20% All tamariki EOY 2021: 50.7% - Increase of 5.3% All tamariki EOY 2022: 65.6% - Increase of 14.9% **All tamariki EOY 2023: 64.0% - Decrease of 1.6%** **Variance of annual aim: -6.0%** Māori EOY 2020 37.7% - Decrease of 30.6% Māori EOY 2021 48.1% - Increase of 10.4% Māori EOY 2022 64.4% - Increase of 13.7% **Māori EOY 2021 61.0% - Decrease of 3.4%** **Variance of annual aim: -9.0%**

ANALYSIS OF VARIANCE

Actions for Reading *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Use EOY 2023 reading assessment data to; determine needs, target tamariki, identify areas where further development was needed and to inform classroom planning. Identified and added tamariki with learning and behavioural concerns to our At-Risk Register. These tamariki were monitored by classroom kaiako, SENCO, and if decided referrals were then made to RTLB, SWIS and/or RTLit. We have kaiawhina support in all classrooms and this has made a huge impact with achievement. **Programmes** Yolanda Soryl - Early Words/Phonics programme, Reading Rockets, Reading Strategies, High Frequency Words, BSLA Better Start Literacy Approach in Rooms 1/2/3 for T3-4. Use of RTLB resources Use of more non-fiction for boys Use of Probe 2 for reading testing Play more games in reading that are	2023 target was 70% of tamariki achieving at a national level. Male tamariki 2023 58.0% Female tamariki 2023 66.0% *Target Cohort = Female tamariki in Years 3, 6 & 7 and Male tamariki in Year 5.*	This was our third full year at kura since the onset of COVID-19 and lockdowns. We have continued to use the kaiawhina in our classes and they have had a huge impact by giving our most needed tamariki an extra session of reading per day, to try and raise their level of achievement. We have had two classes that have had a change of kaiako. This may have impacted on continuity and achievement. New tamariki to Pāmapūria come in at a much lower reading age than existing Pāmapūria tamariki. Absenteeism of particular tamariki in our Y2 class has had a dramatic impact on their achievement levels. Absenteeism, Transients, Phonics, Oral language, Fun & games, Celebration, Whānau Connection, Tumuaki support, Flexibility/ responsiveness in teaching/learning Finding a topic that tamariki want to read about, use of tamariki voice.	Find authentic texts that engage our tamariki, especially target tamariki. Online versus real books from the onsite library. Epic Reading (online) Remedial programme for our tamariki who need it 3 new kaiako for 2024 so we need to ensure proper support systems are in place. If needed, organise visits to successful literacy classes in other schools at kaiako levels. Support of online resources through chromebook usage, enables better use of resources we already have. Specifically target Yr 4, 5 & 8 in 2024 as indicated by the 2023 EOY data. Explore ways of supporting Māori learners in reading. Do we need to do anything differently? Continuation of place-based learning throughout the school to encourage kōrero (oral language, reading, writing, mathematics) and provide authentic

ANALYSIS OF VARIANCE

hands on for the boys. How can we raise the interest and attitude within our tamariki? Proactive follow up with absences. Further inquiry into effective practice for teaching reading to tamariki. Share what is working across the school for learners. Use of ICT to help engage learners in reading (chromebooks) Enquire into best way to use ICT to support teaching of reading. What is the most successful? We have 1 MindLab Graduate in kura who has completed their Masters with Mindlab. Buddy reading and silent reading across the school. Real relevant learning with localised curriculum.		Epic (online platform) seems to be engaging tamariki. Tried online tests but went back to e-asTTle paper tests as tamariki did not like engaging with this platform and kept forwarding to the next questions, without answering the former. Behavioural issues in rooms 6 & 7. Attitudes of tamariki. Started BSLA with Rooms 1/2/3 for T3-4. Started to see improvement	contexts for reading. 1 staff member has completed their Masters on Place-based learning with Mindlab. Show reading strategies/ brainstorms/ activities downloaded from each classroom panel, during staff meetings to share good practice. Mana Potential and PB4L roopū/groups to encourage positive learning and socialising behaviours. Literacy PLD for 2024 Continue with BSLA using Whaea Elizabeth Naude

Reading Planning for next year:

Aims for moving forward in 2024 - Increasing kaiawhina support across all classes with mostly full days. This really helps our tamariki as it allows the kaiako to do targeted teaching/acceleration intervention. Regular kōrero amongst all kaiako and kaiawhina about what is working in classroom interventions, successful practice and the tracking of learning and achievement. Training opportunities for staff as the opportunities arise to improve teaching practice. Implementation of Place-Based Learning/Education, Problem-Based Learning and Play-Based Learning to provide authentic opportunities to engage our tamariki, whānau and community. Continue to develop our localised curriculum to provide real life learning and promote engagement.
Target Cohort = Years 4, 5 & 8

ANALYSIS OF VARIANCE

School Name:	Pāmapūria EOY 2022 - **Writing**	**School Number**:	1076

Strategic Aim: LEARNING	To raise the achievement of writing for all of our learners especially Māori tamariki.
Annual Aim:	**L.2a** To increase the number of tamariki achieving at or above in Writing to 70%. **L.2b** To increase the number of Māori tamariki achieving at or above in Writing to 70%.
Target:	Target Groups 2024 Charter: **Māori Tamariki, Males, Target Year Level(s): 6 & 8**
Baseline Data:	**2023 End of year data for writing shows that 70.0% of all tamariki and 69.0% of Māori tamariki at Pāmapūria School are achieving at or above in writing.** All tamariki EOY 2020: 45.4% Decrease of 11.6% All tamariki EOY 2021: 51.5% Increase of 6.1% All tamariki EOY 2022: 68.7% Increase of 16.2% **All tamariki EOY 2023: 70.0% Increase of 1.3%** **Variance of annual aim: 0.0%** All Māori tamariki 2020: 48.1% Increase of 9.6% All Māori tamariki 2021: 51.8% Increase of 3.7% All Māori tamariki 2022: 67.3% Increase of 15.5% **All Māori tamariki 2023: 69.0% Increase of 2.3%** **Variance of annual aim: -1.0%**

ANALYSIS OF VARIANCE

Actions for Writing *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Use EOY 2023 writing assessment data to determine needs, target tamariki, identify areas where further development is needed and inform classroom planning. Identified and added tamariki with learning and behavioural concerns to the At-Risk Register. At Risk Tamariki were monitored by kaiako, SENCO, and if decided referrals were then made to RTLB, SWIS or RTLit. Kaiawhina support in all classrooms. Used PaCT across the kura to help with tighter judgements in writing. Most kaiako now know how to use this tool. Programmes: School wide spelling programme RIC, Yolanda Soryl programme helping with the juniors spelling and reading. Use of more authentic learning experiences for boys. Consider Monday for authentic learning experiences, which will inform writing for the rest of the week. Boys better at narrative and persuasive followed by explanation. Thus, more time spent in the senior classes with different genre rather than recount.	2023 target was 70% of tamariki achieving at a national level. Male tamariki 2023 55.0% Female tamariki 2023 78.8% All tamariki 2023 70.0% Māori tamariki 2023 69.0% **Target Cohort = Male Māori Tamariki and also Years 6 & 8**	This was our third full year at kura since the onset of COVID-19 and lockdowns. We have continued to use the kaiawhina in our classes and they have had a huge impact by giving our most needed tamariki an extra session of reading per day, to try and raise their level of achievement. Place-based learning and developing our localised curriculum. This has given our tamariki an authentic context to write about and has allowed them to become far more engaged in their learning and therefore writing. Low oral attainment which impacts phonics and hearing sounds to record. Two classes have had changes in kaiako. We are better at marking tests more consistently - from moderation and PACT tool. Our writing moderation amongst kaiako is always successful and provides valuable robust kōrero and insight. Collaborating more openly & more often between staff/classes - observations etc Absence, Transients, Alphabet/ Phonics/Oral language, Imagination	3 new kaiako for 2024 so we need to ensure proper support systems are in place. If needed, organise visits to successful literacy classes in other schools at new kaiako levels. Supporting new kaiako with PB4L/Mana Potential kaupapa to help with overall behaviour across kura and attitudes to learning. Continue to explore use of PACT assessment end of term 1 across school, to give us fresh eyes as to what the issues are and areas we can put extra focus on. Need to look at more writing moderation across our kura and across schools as we have had a changeover in staff across the kura. Have connected with 2 other kura who are possibly interested. Possibly across school sharing of what is working for their boys. Introducing place-based learning throughout the school to encourage kōrero (oral language, reading, writing, mathematics) and provide authentic contexts for reading. 1 staff member has completed Masters in Place-based learning with Mindlab. Explore ways of supporting Māori learners in writing. Do we need to do anything differently? Placed-Based

ANALYSIS OF VARIANCE

Gather tamariki voice (tamariki agency) so tamariki can choose what they write about more often, thus more ownership and engagement. Proactive follow up with absences. Use of ICT to help engage boys on writing (chromebooks).		writing, Handwriting, Fun & Games, better understanding of how to teach writing, improved methods of delivery, flexibility/ responsiveness in teaching/learning, tuakana/teina, modelling books, authentic outcomes - sharing learning successes with other classes. 2 teachers have now been on the Yolanda Soryl course. Connection with whānau. Behavioural issues in Rooms 6 & 7. Attitudes of tamariki.	Learning/Education, Problem-Based Learning, Play-Based Learning are excellent programmes to engage tamariki, whānau and our community. Specifically target Yrs 6 & 8 in 2024 as indicated by the 2023 EOY data. To continue to work with CoL Kāhui Ako to raise the levels of achievement in writing and particularly our Māori tamariki. Mana Potential and PB4L roopū/groups to encourage positive learning and socialising behaviours. Literacy PLD in 2024 with Cognition.

Writing Planning for next year:

Aims for moving forward in 2024 - Increasing kaiawhina support across all classes with mostly full days. This really helps with tamariki as it allows the kaiako to do targeted teaching/acceleration intervention. Will have to do more sharing of children's books, brainstorming and working on each classes Active Panel alongside problem solving of teaching strategies with target tamariki. This will support a school wide lift, support more sound teaching practices and effectiveness of teaching. Implementation of Place-Based Learning/Education, Problem-Based Learning and Play-Based Learning to provide authentic opportunities to engage our tamariki, whānau and community. **Target Cohort = Māori Males and Years 6 & 8.**

ANALYSIS OF VARIANCE

School Name:	Pāmapūria EOY 2021 - **Mathematics**	School Number:	1076

Strategic Aim: LEARNING	To raise the achievement of mathematics for all of our learners especially Māori tamariki
Annual Aim:	**L.3a** To increase the number of tamariki achieving at or above in Mathematics to 75%. **L.3b** To increase the number of Māori tamariki achieving at or above in Mathematics to 75%.
Target:	Target Groups 2024 Charter: **Female Māori Tamariki. Target Year Levels: 3, 6 & 7**
Baseline Data:	**2022 End of year data for mathematics shows that 71.9% of all tamariki and 71.2% of Māori tamariki at Pāmapūria School are achieving at or above in mathematics.** All tamariki EOY 2020: 51.5% Decrease of 15.5% All tamariki EOY 2021: 68.6% Increase of 17.51% All tamariki EOY 2022: 71.9% Increase of 3.3% **All tamariki EOY 2023: 65.0% Decrease of 6.9%** **Variance of annual aim: -10.0%** Māori EOY 2020: 48.1% Decrease of 16.0% Māori EOY 2021: 69.8% Increase of 21.7% Māori EOY 2022: 71.2% Increase of 1.4% **Māori EOY 2023 50.0% Decrease of 21.2%** **Variance of annual aim: -25.0%**

ANALYSIS OF VARIANCE

Actions for Mathematics *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Use EOY 2023 maths assessment data to determine needs, target tamariki, identify areas where further development is needed and inform classroom planning. Identified and added tamariki with learning and behavioural concerns to the At-Risk Register. At Risk Tamariki were monitored by kaiako, SENCO, and if decided referrals were then made to RTLB, SWIS or RT Lit. Kaiawhina support in classrooms. Prodigy online programme. Target more hands-on learning so boys are more likely to engage in. Relate to everyday life experiences – authentic and contextual. Collaborative sharing of online resources. Use of maths boxes across the school. Use of extra ICT in each classroom to will help engage learners and reinforce what is being taught in a different way. Inquire into a more hands-on approach to learning maths at the junior levels. Maths competition at Kaitaia College	2021 target was 70% of tamariki achieving at a national level. 2023 target was 75% of tamariki achieving at a national level. Male tamariki 2023 73.0% Female tamariki 2023 61.0% All tamariki 2023 65.0% Māori tamariki 2023 50.0% **Target Cohorts = Female, Māori and Years 3, 6 & 7.**	Feeling that our tamariki are stumbling over the problem-solving maths. Availability of resources, manipulatives (clocks, measuring tools, tape measures, scales). Connection to maths in everyday life - conceptualising maths. Authentic contextual learning. Home connection with whānau Maths programmes like Prodigy & Speed skills, differentiation in teaching - hands-on vs paperwork, flexibility/responsiveness in teaching/learning, tamariki agency, tuakana/teina Trying online e-asTTle testing (new) but reverting back to paper testing. Change of kaiako in 2 classrooms so possibly a lack of consistency of teaching. Behavioural issues in rooms 6 & 7. Attitudes of tamariki. Kaiako knowledge/pedagogy in teaching of mathematics could be lacking at the level they are teaching. Truancy issues. New tamariki to Pāmapūria come in at	Go back to doing basic facts in term 1. Ensure they have the basics and then move on to problem-solving maths. 3 new kaiako in 2024 so we need to make sure proper support systems are in place next year. If needed, organise visits to successful mathematics classes in other schools at new kaiako levels. Build up more shared physical resources to be kept in new resource room. Sharing of successful resources ICT, Explore either mathletics or maths buddy or similar to support teaching of maths. Introduce place-based learning throughout the school to encourage kōrero (oral language, reading, writing, mathematics) and provide authentic contexts for reading. 1 staff member has completed their Masters on Place-based learning with Mindlab. Explore ways of supporting Māori learners in mathematics. Do we need to do anything differently? Continue to follow up on any truancy issues, parents contacted daily. More student leadership with Mana Potential and PB4L roopū/groups to

ANALYSIS OF VARIANCE

		a much lower mathematics level, than current Pāmapūria tamariki.	encourage positive learning and socialising behaviours.

Mathematics Planning for next year:

Aims for moving forward in 2024 - Increasing kaiawhina support across all classes with mostly full days. This really helps with children as it allows the kaiako to do targeted teaching/acceleration intervention. Collaborative sharing of successful teaching and learning, websites to support learning. Regular checking and sharing of how things are going with target tamariki across our kura. Implementation of Place-Based Learning/Education, Problem-Based Learning and Play-Based Learning to provide authentic opportunities to engage our tamariki, whānau and community. **Target Cohorts = Female, Māori and Years 3, 6 & 7**

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NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAMAPURIA SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Pamapuria School (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and

- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on *31 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.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Statement of Responsibility, Members of the Board, Kiwisport, Analysis of Variance and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Signed by:
Angela Edwards
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Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand
31 May 2024