

Puhinui School

Annual Report for the year ended 31 December 2022

Ministry Number:	1448
Principal:	Mark Elder
School Address:	116 Puhinui Road, Auckland
School Postal Address:	116 Puhinui Road, Auckland, 2104
School Phone:	09-2788703
School Email:	finance@puhinui.school.nz
Service Provider:	Edtech Financial Services Ltd

Puhinui School**Members of the Board**

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Simon Kent	Presiding Member	Elected May 2019	30-Jun-25
Mark Elder	Principal	Ex-officio	
Helena Yuhoi-Falconer	Parent Representative	Elected May 2019	30-Jun-25
Phillip Wihapi	Parent Representative	Seconded May 2022	30-Jun-25
Luke Doubleday	Parent Representative	Elected August 2022	30-Jun-25
Martyn Chalmers	Parent Representative	Re-elected 2019	30-Jun-25
Lua Mose	Staff Representative	co-opted February 2022	30-Jun-25
Les Waimotu	Presiding Member	Re-elected May 2019	30-Aug-22
Riyadh Khan	Parent Representative	Elected May 2019	21-Feb-22
Nikki Oates	Staff Representative	Elected May 2019	6-Dec-22

PUHINUI SCHOOL

Annual Report - For the year ended 31 December 2022

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Puhinui School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Simon Kent

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

28 May 2023

Date:

Mark Elder

Full Name of Principal

DocuSigned by:

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Signature of Principal

24 May 2023

Date:

Puhinui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,941,547	5,311,209	5,649,516
Locally Raised Funds	3	57,387	55,500	50,694
Interest Income		15,095	6,000	5,664
Total Revenue		6,014,029	5,372,709	5,705,874
Expenses				
Locally Raised Funds	3	52,522	43,000	47,806
Learning Resources	4	3,974,361	3,608,472	3,915,669
Administration	5	268,729	274,400	261,057
Finance		13,790	-	16,857
Property	6	1,574,540	1,446,300	1,318,934
Loss on Disposal of Property, Plant and Equipment		3,312	-	9,345
		5,887,254	5,372,172	5,569,668
Net Surplus / (Deficit) for the year		126,775	537	136,206
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		126,775	537	136,206

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

Puhinui School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,612,363	2,612,363	2,466,517
Total comprehensive revenue and expense for the year		126,775	537	136,206
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	9,640
Equity at 31 December		2,739,138	2,612,900	2,612,363

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.

Puhinui School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	368,361	248,173	334,295
Accounts Receivable	8	287,364	253,000	254,859
GST Receivable		8,754	35,000	32,703
Prepayments		18,622	35,000	38,691
Inventories	9	3,661	2,600	2,593
Investments	10	601,143	401,000	400,674
		<u>1,287,905</u>	<u>974,773</u>	<u>1,063,815</u>
Current Liabilities				
Accounts Payable	12	319,843	282,000	355,768
Revenue Received in Advance	13	27,297	-	27,259
Provision for Cyclical Maintenance	14	24,614	-	38,018
Finance Lease Liability	15	69,105	72,000	60,964
Funds held for Capital Works Projects	16	101,114	-	5,506
		<u>541,973</u>	<u>354,000</u>	<u>487,515</u>
Working Capital Surplus/(Deficit)		745,932	620,773	576,300
Non-current Assets				
Property, Plant and Equipment	11	2,195,380	2,188,127	2,250,402
		<u>2,195,380</u>	<u>2,188,127</u>	<u>2,250,402</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	111,684	110,000	82,500
Finance Lease Liability	15	90,490	86,000	131,839
		<u>202,174</u>	<u>196,000</u>	<u>214,339</u>
Net Assets		<u>2,739,138</u>	<u>2,612,900</u>	<u>2,612,363</u>
Equity		<u>2,739,138</u>	<u>2,612,900</u>	<u>2,612,363</u>

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

Puhinui School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,843,849	1,484,550	1,710,273
Locally Raised Funds		51,088	61,362	41,754
Goods and Services Tax (net)		23,949	(2,297)	11,210
Payments to Employees		(743,244)	(752,257)	(711,232)
Payments to Suppliers		(813,516)	(704,837)	(651,182)
Interest Paid		(13,790)	-	(16,857)
Interest Received		11,273	5,717	5,664
Net cash from/(to) Operating Activities		359,609	92,238	389,630
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(179,416)	(137,725)	(332,613)
Purchase of Investments		(200,469)	(326)	
Proceeds from Sale of Investments		-	-	104,282
Net cash from/(to) Investing Activities		(379,885)	(138,051)	(228,331)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,640
Finance Lease Payments		(41,266)	(34,803)	(50,115)
Funds Administered on Behalf of Third Parties		95,608	(5,506)	(107,927)
Net cash from/(to) Financing Activities		54,342	(40,309)	(148,402)
Net increase/(decrease) in cash and cash equivalents		34,066	(86,122)	12,897
Cash and cash equivalents at the beginning of the year	7	334,295	334,295	321,398
Cash and cash equivalents at the end of the year	7	368,361	248,173	334,295

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

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

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Puhinui 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly 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	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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.

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

p) Funds held for Capital works

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

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

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

s) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,815,730	1,480,209	1,643,775
Teachers' Salaries Grants	3,087,563	2,700,000	3,034,576
Use of Land and Buildings Grants	1,010,773	1,100,000	922,516
Other Government Grants	27,481	31,000	48,649
	<u>5,941,547</u>	<u>5,311,209</u>	<u>5,649,516</u>

The school has opted in to the donations scheme for this year. Total amount received was \$100,950.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	-	-	1,199
Curriculum related Activities - Purchase of goods and services	18,437	26,500	19,610
Trading	38,950	29,000	29,885
	<u>57,387</u>	<u>55,500</u>	<u>50,694</u>
Expenses			
Extra Curricular Activities Costs	21,839	20,000	23,592
Trading	30,683	23,000	24,214
	<u>52,522</u>	<u>43,000</u>	<u>47,806</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>4,865</u>	<u>12,500</u>	<u>2,888</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	46,638	79,500	51,235
Information and Communication Technology	44,202	48,972	59,764
Library Resources	4,102	3,500	3,292
Employee Benefits - Salaries	3,615,235	3,236,500	3,550,448
Staff Development	25,000	40,000	17,822
Depreciation	239,184	200,000	233,108
	<u>3,974,361</u>	<u>3,608,472</u>	<u>3,915,669</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	7,060	6,000	6,850
Board Fees	4,028	4,000	4,455
Board Expenses	19,445	8,000	21,176
Communication	3,808	4,000	4,495
Consumables	16,347	16,500	12,949
Operating Lease	11,751	25,000	25,171
Other	36,508	37,900	24,657
Employee Benefits - Salaries	132,561	132,000	123,068
Insurance	13,780	16,000	12,578
Service Providers, Contractors and Consultancy	23,441	25,000	25,658
	<u>268,729</u>	<u>274,400</u>	<u>261,057</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	10,605	6,200	7,831
Consultancy and Contract Services	84,989	75,000	78,596
Cyclical Maintenance Provision	50,275	22,000	38,569
Grounds	35,514	34,000	28,738
Heat, Light and Water	41,659	42,000	43,387
Repairs and Maintenance	243,324	75,100	108,870
Use of Land and Buildings	1,010,773	1,100,000	922,516
Security	12,205	7,000	7,515
Employee Benefits - Salaries	85,196	85,000	82,912
	<u>1,574,540</u>	<u>1,446,300</u>	<u>1,318,934</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	168,361	48,173	133,703
Short-term Bank Deposits	200,000	200,000	200,592
Cash and cash equivalents for Statement of Cash Flows	<u>368,361</u>	<u>248,173</u>	<u>334,295</u>

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

Of the \$368,361 Cash and Cash Equivalents, \$101,114 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 2023 on Crown owned school buildings.

Of the \$368,361 Cash and Cash Equivalents, \$27,297 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	13,161	1,000	7,462
Interest Receivable	5,539	2,000	1,717
Teacher Salaries Grant Receivable	268,664	250,000	245,680
	<u>287,364</u>	<u>253,000</u>	<u>254,859</u>
Receivables from Exchange Transactions	18,700	3,000	9,179
Receivables from Non-Exchange Transactions	268,664	250,000	245,680
	<u>287,364</u>	<u>253,000</u>	<u>254,859</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,791	2,500	2,451
Canteen	870	100	142
	<u>3,661</u>	<u>2,600</u>	<u>2,593</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	601,143	401,000	400,674
Total Investments	<u>601,143</u>	<u>401,000</u>	<u>400,674</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Work in progress	84,143	8,860	(84,143)		-	8,860
Buildings	1,544,597	25,472			(46,838)	1,523,231
Furniture and Equipment	259,432	103,739	(2,359)		(82,647)	278,165
Information and Communication Technology	60,332	96,158			(61,849)	94,641
Leased Assets	292,934	31,537			(46,117)	278,354
Library Resources	8,964	5,851	(953)		(1,733)	12,129
Balance at 31 December 2022	2,250,402	271,617	(87,455)	-	(239,184)	2,195,380

The net carrying value of equipment held under a finance lease is \$278,354 (2021: \$292,934)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Work in progress	8,860	-	8,860	84,143	-	84,143
Buildings	2,104,438	(581,207)	1,523,231	2,078,967	(534,370)	1,544,597
Furniture and Equipment	781,819	(503,654)	278,165	713,086	(453,654)	259,432
Information and Communication Technology	411,922	(317,281)	94,641	900,525	(840,193)	60,332
Leased Assets	372,999	(94,645)	278,354	351,909	(58,975)	292,934
Library Resources	75,113	(62,984)	12,129	77,505	(68,541)	8,964
Balance at 31 December	3,755,151	(1,559,771)	2,195,380	4,206,135	(1,955,733)	2,250,402

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	29,177	10,000	89,003
Accruals	9,060	10,000	10,328
Employee Entitlements - Salaries	271,063	250,000	245,779
Employee Entitlements - Leave Accrual	10,543	12,000	10,658
	319,843	282,000	355,768
Payables for Exchange Transactions	319,843	282,000	355,768
	319,843	282,000	355,768

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	27,297	-	26,659
Other revenue in Advance	-	-	600
	<u>27,297</u>	<u>-</u>	<u>27,259</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	120,518	120,518	110,777
Increase to the Provision During the Year	50,275	22,000	29,682
Use of the Provision During the Year	(34,495)	(32,518)	(19,941)
Provision at the End of the Year	<u>136,298</u>	<u>110,000</u>	<u>120,518</u>
Cyclical Maintenance - Current	24,614	-	38,018
Cyclical Maintenance - Non current	111,684	110,000	82,500
	<u>136,298</u>	<u>110,000</u>	<u>120,518</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	79,259	72,000	71,061
Later than One Year and no Later than Five Years	96,701	86,000	138,874
Future Finance Charges	(16,365)		(17,132)
	<u>159,595</u>	<u>158,000</u>	<u>192,803</u>
Represented by			
Finance lease liability - Current	69,105	72,000	60,964
Finance lease liability - Non current	90,490	86,000	131,839
	<u>159,595</u>	<u>158,000</u>	<u>192,803</u>

16. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Special Education	25,693				25,693
Library Upgrade	(3,677)	3,679	(2)		-
Modemisation	(16,510)	27,638	(21,275)	10,147	-
Tech Block	-	9,500	(31,279)	21,779	-
Playground	-	80,000	(37,325)	32,746	75,421
New Building		4,170	(4,170)		-
Totals	5,506	124,987	(94,051)	64,672	101,114

Represented by:

Funds Held on Behalf of the Ministry of Education	101,114
Funds Receivable from the Ministry of Education	-

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Special Education	25,693				25,693
Library Upgrade	(17,612)		(2,858)	16,793	(3,677)
Roofing	(19,113)			19,113	-
Modemisation	1,796	272,854	(291,160)		(16,510)
New Turf	53,928	30,500	(100,804)	16,376	-
Tech Block	68,741		(152,884)	84,143	-
Totals	113,433	303,354	(547,706)	136,425	5,506

Represented by:

Funds Held on Behalf of the Ministry of Education	25,693
Funds Receivable from the Ministry of Education	(20,187)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,028	4,455
<i>Leadership Team</i>		
Remuneration	398,239	387,878
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>402,267</u>	<u>392,333</u>

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (two members) and Property (three members) that meet monthly and quarterly 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:

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
110 - 120	2.00	2.00
100 - 110	2.00	4.00
	<u>4.00</u>	<u>6.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2022	2021
	Actual	Actual
Total	\$0	\$9,800
Number of People	0	1

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Additional Funding Washup Payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract for capital works.

(a) \$80,000 contract for a Playground to be completed in 2023, which will be funded by the Ministry of Education. \$80,000 has been received of which \$37,325 has been spent on the project to date.

(Capital commitments at 31 December 2021: nil.)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.

(a) operating lease of electronic equipment;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	9,842
Later than One Year and No Later than Five Years	-	-
	-	9,842

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	368,361	248,173	334,295
Receivables	287,364	253,000	254,859
Investments - Term Deposits	601,143	401,000	400,674
Total Financial assets measured at amortised cost	<u>1,256,868</u>	<u>902,173</u>	<u>989,828</u>

Financial liabilities measured at amortised cost

Payables	319,843	282,000	355,768
Finance Leases	159,595	158,000	192,803
Total Financial Liabilities Measured at Amortised Cost	<u>479,438</u>	<u>440,000</u>	<u>548,571</u>

23. Events After Balance Date

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



Independent Auditor's Report

To the readers of Puhinui School's Financial statements For the year ended 31 December 2022

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
T +64 (9) 367 1656
www.rsmnz.co.nz

The Auditor-General is the auditor of Puhinui School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, 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 19, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2023. 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 of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Mathematics Annual Analysis of Variance 2022, (2023 Charter)



MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

School Name:	Puhinui School	School Number:	1448
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Strategic Aim:	<p>To increase the number of students at or above the expected level of the NZC in Mathematics.</p> <p>To improve the progress of targeted students through school interventions in Mathematics.</p>
Annual Aim:	To raise the rate of progress for all students who are below and well below the expected learning in relation to the NZC in Mathematics.
Target:	Students who are priority learners and are below the expected curriculum in Mathematics.
Baseline Data:	<p><u>SCHOOL WIDE</u></p> <p>Analysis of school-wide Mathematics data in November 2021 identified that:</p> <p>79% of All students were working at the New Zealand curriculum level in mathematics</p> <p><u>GENDER</u></p> <p>79.7% of all Males were at or above the New Zealand curriculum level in mathematics.</p> <p>79% of all Females were at or above the New Zealand curriculum level in mathematics</p> <p><u>YEAR LEVELS</u></p> <p>100% of all Year 1 students were at or above curriculum level for mathematics.</p> <p>75% of all Year 2 students were at the New Zealand curriculum level in mathematics.</p> <p>69% of all Year 3 students were at or above the New Zealand curriculum level in mathematics.</p> <p>78% of all Year 4 students were at or above the New Zealand curriculum level in mathematics.</p> <p>65% of all Year 5 students were at or above the New Zealand curriculum level in mathematics.</p> <p>78% of all Year 6 students were at or above the New Zealand curriculum level in mathematics.</p> <p><u>ETHNICITIES</u></p> <p>69% of all Maori students were at or above the New Zealand curriculum level</p> <p>70.2% of all Pasifika students were at or above the New Zealand curriculum level</p>



87% of all Asian students were at or above the New Zealand curriculum level



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Students and cohorts below expected progress were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> I. School-wide II. Syndicate Team III. In class <p>Specific professional development and teaching as inquiry focused around targeted students</p> <p>Self-reviews and action plans incorporated targeted interventions in their goals and actions</p> <p>Teams being more deliberate use of assessment information in teams.</p> <p>Statistics integration into topic study.</p> <p>Introduced an element of basic facts into classroom programs.</p> <p>To implement learning</p>	<p>An analysis of the data indicates that in relation to the NZC targeted groups achieved the following results:</p> <p><u>SCHOOL WIDE</u> 80% of all year 1 – year 6 students were at or above New Zealand curriculum level for 2022</p> <p><u>GENDER</u> 80% of all year 1 – year 6 Females in 2022 were at or above expected level.</p> <p>80% of all year 1 – year 6 Males in 2022 were at or above the expected level.</p> <p><u>YEAR LEVELS</u> Year 1 students 100% are at or above mathematics curriculum level in 2022</p> <p>85% of year 2 students in 2022 were at or above expected mathematics curriculum level. An increase of 11%.</p> <p>71% of year 3 students in 2022 were at or above expected maths curriculum level.</p> <p>67% of all year 4 students in 2022 were at or above expected maths curriculum levels. A decrease of 11%.</p> <p>72% of all year 5 students in 2022 were at or above expected maths levels. An increase of 8%.</p> <p>74% of all year 6 students in 2022 were at or above expected maths levels. An increase of 7%.</p> <p><u>Ethnicities</u> 69% of Maori students were at or above in 2022.</p> <p>73% of Pasifika students were at or above expected level in 2022.</p> <p>88% of all Asian students (including our Indian students) were at or above expected level in 2022.</p>	<p>Covid had a generalised impact on students achievement.</p> <p>Attendance had an impact for a number of students.</p> <p>Teams had a continuing increased in their monitoring of student achievement. This resulted in more deliberate formative learning.</p> <p>Slight revisions to the maths overviews were made i.e. Statistics and Geometry became integrated into topic theme studies.</p> <p>Refining of Key mathematical ideas continued on from the work carried out in 2021/2022.</p> <p>Instructional coaching continued to support the development of pedagogy and skills in maths teaching.</p> <p>Adaptability through good systems of monitoring and analysis of information/data. Teams continued to be responsive to assessment data in Maths</p> <p>Each syndicate had well planned integration of statistics and geometry in their class program. With check points to evaluate data through the terms.</p> <p>Through each team sharing their strategies of basic facts we are gathering shared understanding of what is expected at each year level.</p> <p>From math evaluations teams were more informed around planning and preparations for future learning in maths. Including opportunities to make maths engaging authentic and relatable.</p>	<p>Continue to work on analysis of mathematical information to enhance deliberate acts of teaching and learning sequences.</p> <p>Formative practise continue to be promoted.</p> <p>Teams to continue to work and develop collaboratively on building their mathematical pedagogy.</p> <p>Continue to make small adjustments to our maths overviews.</p> <p>Include an element of basic facts into daily mathematic programs.</p> <p>Consolidate basic facts into daily mathematic programs.</p> <p>Begin exploring our key mathematical ideas in comparison to the new NZC refreshed maths indicators.</p> <p>Instructional coaching required adjustments due to covid in 2022. IN 2023 re-establish Instructional coaching consistency in Maths.</p>



experiences that effectively integrate statistics and geometry learning with cross curricular link.

Embed our curriculum design to support consistency in class programmes and learning opportunities.

Planning for next year:

Monitor for the consistency of overall programs across the school. Utilise assessment information in a deliberate well-planned way. Revisit and professionally support new teachers to Puhinui school, to support their ability to deliver the Puhinui mathematic program. Include the where to next evaluation statements from the ANOVA into our strategic planning for our mathematics for 2022.

Build in flexibility for teams around when and how strand is integrated and the resulting timing of maths concepts on topic time. around the strand integration and timing.

Ensure all number strategy areas are able to be accurately assessed. This means teachers are ensuring efficient use of time so (they don't run out of time i.e. proportions and ratios)

Regular check ins with lead PLN team for planning and preparation.

Leading into statistic and number strategy staff meetings are scheduled in preparation of delivery so that teachers have a good understanding of what the delivery expectation of these areas should be.

A review how we use the collaborative maths inquiry (CMI) component in our maths programs by the maths team. Lead by the maths team.

Increase fluidity of integration into maths classroom programs.

Maori as an ethnic cohort tracking 11% lower than other ethnic cohorts. Make this a school wide target group for initiatives and monitoring in 2023. The Pasifika ethnic cohort were 7% lower than the general ethnic cohorts in 2022. In 2023 Monitor maths progress in this cohort.

The 2022 Yr4 cohort were showing an 11% decrease in comparison to the previous year 4 cohort. Middle school team to monitor and consider initiatives to support improvement for this cohort.

Reporting 2022 (2023 Charter)



School Name:	Puhinui School	School Number:	1448
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Strategic Aim:	<p>To increase the number of students at or above the expected level of the NZC in Writing.</p> <p>To improve the progress of targeted students through School interventions in Writing.</p>
Annual Aim:	To raise the rate of progress for all students who are below and well below the expected learning in relation to the NZC in Writing.
Target:	Students who are priority learners and are below the expected curriculum in Writing.
Baseline Data:	<p>Analysis of school-wide Writing data in November 2021 identified that:</p> <p><u>SCHOOL WIDE</u></p> <p>74% of all students were working at or above New Zealand Curriculum level in Writing.</p> <p>65% of all 'year 2' students were at or above the New Zealand Curriculum level in Writing</p> <p>58% of all Year 3 students were at or above the New Zealand Curriculum level in Writing</p> <p>72% of all Year 4 students were at or above the New Zealand Curriculum level in Writing</p> <p>69% of all Year 5 students were at or above the New Zealand Curriculum level in Writing.</p> <p>75% of all Year 6 students were at or above the New Zealand Curriculum level in Writing.</p> <p><u>GENDER</u></p> <p>69.1% Males are at or above New Zealand curriculum level.</p> <p>78.8% of Females are at or above New Zealand curriculum level.</p> <p><u>ETNICITIES</u></p> <p>61% of Maori students were at or above the New Zealand Curriculum level in Writing.</p> <p>64% of Pasifika students were at or above the New Zealand Curriculum level in Writing</p> <p>83% of Asian students (including Indian students) were at or above New Zealand curriculum level in Writing.</p>



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Students and cohorts below New Zealand curriculum levels were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <p>I. School-wide II. Syndicate Team III. In class</p> <p>Team based professional development focused around targeted students.</p> <p>Jnr:</p> <ul style="list-style-type: none"> • Check points and collaborative discussions • DATs & specific learning conversations • Sentence level focus and skill development • Topic's engaging and relevant to learners <p>Mid:</p> <ul style="list-style-type: none"> • Moderation consistency • focus on skill writing • Science development drawing in vocabulary • Consideration to topic <p>Sen:</p> <ul style="list-style-type: none"> • Explicit teaching • small group work with target and workshop groupings • Short sharp pieces • skill lessons 	<p><u>SCHOOL WIDE:</u></p> <p>74% of all students were at and above the writing curriculum expected level in 2022.</p> <p><u>GENDER:</u></p> <p>66% of all males were at or above expected writing curriculum level in 2022.</p> <p>78.8% of all females were at or above expected writing curriculum level in 2022. There is a difference of 12.8% between males and females.</p> <p>Further analysis shows that year 3. The greatest difference in terms of gender sits with the year 3 and year 4 cohorts and continues in year 5.</p> <p><u>YEAR LEVELS:</u></p> <p>Year 2 were 78% at or above expected writing level in 2022.</p> <p>Year 3 were 52% at or above writing curriculum level in 2022. A large factor in this result is seen in the gender breakdown as mentioned above.</p> <p>Year 4 were 62% at or above writing curriculum level in 2022. In 2021 year 4 were 72%. A variance in gender is the main contribution to the 10% drop in 2022.</p> <p>Year 5 in 2022 71% at or above writing curriculum level.</p> <p>Year 6 were 62% at or above in writing curriculum level 2022. In 2021 they were 75%. A decrease of 13%.</p> <p><u>ETHNICITIES:</u></p> <p>59% of all Maori students were at or above in 2022.</p> <p>69% of Pasifika students were at or above writing curriculum in 2022.</p> <p>81% of all Asian students were at or above the expected writing level in 2022.</p>	<p>Disruption with covid seem to have shown a greater impact in writing for Puhinui tamariki. Planned professional development was impacted across 2021 and 2022.</p> <p>It appears the start stop nature of 2021 and 2022 has impacted upon the ability to deliver regular consistent writing programs, this appears to be a factor in the student writing. Particularly for;</p> <p>Year 3 and Year 4 boys. Maori, Year 5 boys and the year 6 cohort.</p> <p>New and Lead teachers worked with Murray Gadd in 2022.</p> <p>Teachers continue to use the revised Puhinui writing progressions.</p> <p>Purposeful topic selection aligned with term planning and surrounding curriculum areas. Connecting topic with student interest.</p>	<p>Our target cohorts for 2023 will be year 3 and year 4 boys, r 5 boys, Maori tama and the Year 6 cohort. In each class below students will continue to be an individually target group for all teachers.</p> <p>Lead writing PLN to share Murray Gadd teachings with new staff.</p> <p>Continue with writing moderation processes 2023 with a focus on developing teacher awareness in the writing domains and next step learning.</p> <p>Continue to provide relatable writing topics. Integrate topic and utilise as writing tasks. Explore the integration of reading and how this relates to students writing.</p> <p>Teachers continue to identify sources of evidence and use their noticing's during lessons to support development of writing skills through workshops and formative learning with students</p> <p>Workshops should continue to be planned and teachers should be consistently workshopping. Explore various types if workshops.</p> <p>Teachers to continue using the concept of writing launch as a regular part of their programs.</p> <p>Maintain key elements of writing program and continue to review where needed with PLN writing team.</p> <p>Continue to ensure teachers use data purposefully to assist deliberate acts of teaching to enhance student learning.</p>



Planning for next year

Continue to promote teacher awareness in the narrative around writing assessment data and to be able to utilise this information for deliberate acts of teaching. Continue to consistently deliver a full writing program which includes the launch and workshops. Teachers continue to identify relatable writing tasks wherever possible and integrate with other curriculum areas. Explore writing topics that can help motivate boys and that relate to things they are interested in writing about. Especially consider writing that engages our Maori tama and our year 3 and year 4 tama.

Integration of reading and writing, utilising reading as a worthy and motivating was into writing.

Reading Annual Analysis of Variance 2022 (2023 Charter)



School Name:	Puhinui School	School Number:	1448
Strategic Aim:	To increase the number of students at or above the expected level of the New Zealand Curriculum in Reading. To improve the progress of targeted students through school interventions in Reading.		
Annual Aim:	To raise the rate of progress for all students who are below and well below the expected learning in relation to the NZC in Reading.		
Target:	Students who are priority learners and are below the expected curriculum in Reading.		
Baseline Data: 2022	<p><u>SCHOOL WIDE:</u> Analysis of school-wide Reading data end of year Term 4 2021 Instructional school wide (excluding year 0) 64% at or above in instructional reading level.</p> <p><u>GENDER:</u> 79.7 % of all Male students were at or above in Reading curriculum level in 2021 Instructional reading level Male school wide 53% at or above. 86.8% of all Female students were at or above Reading curriculum level in 2021. Instructional reading level Female school wide 66% at or above reading age.</p> <p><u>YEAR LEVELS: 2021 Term 4 Instructional</u> Y1 Instructional reading 33% at or above Y2 Instructional reading 50% at or above Y3 Instructional reading 68% at or above Y4 Instructional reading 88 % at or above Y5 Instructional reading 69% at or above Y6 Instructional reading 80% at or above</p> <p><u>ETHNICITIES:</u> Maori students Instructional age school wide 57.9% at or above in reading. Pasifika students Instructional age school wide 55% at or above in reading. Asian students (Including our Indian students) Instructional age school wide 64.4% at or above in reading.</p>		



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Students and cohorts below New Zealand Curriculum levels were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> I. School-wide (professional development/staff meetings) II. Syndicate Team (professional development) III. In class (workshops, DATs) <p>Teams selected aspects of the reading programme for professional development.</p> <p>A realignment in learning support to focus on early literacy intervention.</p> <p>Junior programmes included reading club initiatives and phonics.</p> <p>Refresh of running records format. Teachers being able to test students with more flexibility using seen texts.</p> <p>Develop our responsive formative learning pedagogies to support student reading acquisition. A particular focus on Year 0 to Year 3 students</p>	<p>Data and stats used from 2022 Instructional reading end of term 4.</p> <p>School wide 68% of all students were at or above expected reading level in 2022 (Including all students Year 0 to Year 6)</p> <p>An increase of 8%.</p> <p>Year Levels 72% of all Year 1 to Year 6 students are at or above expected reading level in 2022. An increase of 8%</p> <p>51.4% of all Year 1 students were at or above expected reading level in 2022. An increase of 18%</p> <p>73% of all Year 2 students were at or above expected reading level in 2022. An increase of 23%</p> <p>65% all Year 3 students were at or above expected reading level in 2022. A decrease of 3%</p> <p>86% of all Year 4 students in 2022 were at or above expected level. A decrease of 2%</p> <p>80% of all Year 5 students were at or above expected reading level in 2022 An increase of 11%</p> <p>79% of all Year 6 students were at or above expected reading level in 2022.</p> <p>Analysis of end of year reading data indicates pleasing shift in the number of students that are above in their reading age. Across the majority of year groups.</p>	<p>Despite the ongoing impact of covid our professional development program and urgency in reading has shown learning growth in 2022 compared to 2022 to 2021.</p> <p>Along with PLD our focus on what are effective reading programs what do they. Look like and the implementation of effective reading programs has lead to positive effect of data in reading ages.</p> <p>Covid impact 6 week close in Term 3</p> <p>Student progress was monitored by teams. Referrals made to Te Ara centre.</p> <p>Teachers continued to be responsive in adjusting reading levels. According to student progress in class.</p> <p>An increase awareness in assessment lead by the AP with team leaders resulted in improved deliberate teaching.</p> <p>It helped teachers check in on progress of students and set them up to focus on deliberate acts of teaching and an increasing monitoring of learning, that lead to formative learning in class.</p> <p>Ensuring teachers continue to monitor and respond to diagnostic</p>	<p>DAT and teachers demonstrating responsive pedagogies become a normal part of our pedagogy.</p> <p>Continue to focus on students reading year 0 to year 3. With a particular focus on fluency and phonological awareness</p> <p>Explore opportunities to integrate digital technologies into the reading programme. Being careful to ensure the purpose of tasks is clear.</p> <p>To continue closely monitoring both individual and cohort achievement. Teachers being aware of the narrative around reading assessment data.</p> <p>Target early readers for Te Ara centre intervention. Aligning with in-class support with support from the Te Ara centre.</p> <p>Develop a Tuakana teina reading program that supports targeted junior students.</p> <p>Continue with reading recovery oin 2023 and introduce small group reading coaching by our trained reading recovery teachers.</p> <p>Continue with the 2nd year roll out of literacy teacher aide Professional development.</p> <p>Integration of reading and writing, utilising reading as a</p>



<p>Design a full set of supporting interventions for struggling readers in Years 1, 2 and Year 3.</p> <p>Professional development with Reading recovery facilitators.</p> <p>Full staff trained in reading recovery 2022.</p> <p>Use running records for diagnostic learning purposes.</p> <p>Updated guidelines for running records.</p>	<p>Gender 63% of all Year 1 to Year 6 Males were at or above expected level in 2022. An increase of 4%</p> <p>71% of all Year 1 to Year 6 females were at or above expected reading level in 2022. An increase of 2%</p> <p>Ethnicities 55% of all Year 1 to Year 6 Maori students were at or above expected reading level in 2022.</p> <p>67% of all Pasifika students were at or above expected reading level in 2022. An increase of 13%.</p> <p>71% of all Asian students (including our Indian children) were at or above expected reading level in 2022. An increase of 7%</p>	<p>noticing's.</p> <p>Early intervention through Te Ara programmes supported gains at Year 1.</p> <p>The reading team meet regularly to ensure alignment of reading programs. A key focus being on developing responsive and formative learning pedagogy, as well as implementing effective reading programs.</p> <p>Reading recovery has helped enhance understanding of early reading intervention.</p> <p>Junior school programmes are consistent, good foundations may support improved reading at the higher levels of the school.</p> <p>Early intervention and consistent programmes across the year levels helps students attain good levels of achievement by the time they are in Year 6.</p>	<p>worthy and motivating way into writing.</p>
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Planning for next year:

Reading will be our key strategic focus from 2022 to 2024.

Continue to focus resourcing junior literacy programs. Continue to promote responsive assessment that leads to deliberate acts of teaching.

Reading recovery tutors supporting junior teachers to continue in 2023.

Specific professional learning development for each syndicate team for example junior school working through levels and phonological awareness, middle and senior follow up tasks that relate to guided reading to help support comprehension acquisition.

The team and reading progressions are finalised and been used for learning intentions. Teacher aide professional development

Continue to develop phonological awareness on set and rhyme /syllable/graphing phonological elements.

Monitoring the YR 3 cohort and continue to track as a target group. Monitoring this year 4 cohort (Year 3 2022)

Integration of reading and writing and utilising reading as a worthy and motivating way into writing.



Puhinui School



'Others before Self'

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March 2023

Sport and Outdoor Education 2022

At Puhinui School we value the important role Physical Education (PE) and Outdoor Education (OE) have in developing the whole child. We see an integral link between what we work towards in our Health and PE curriculum and our school mission, *"We work together to educate and nurture the whole child."* The work we do in PE and OE helps us provide students with a full curriculum that prepares them for what will hopefully be a well balanced lifestyle.

Puhinui School believes in competing to the best of our ability. We are very good at planning, organising and ensuring our students are active and successful in sports and physical activity. We have well established sport, fitness, P.E. and outdoor education programmes.

Our sporting programmes also provide students with opportunities beyond our school. The Papatoetoe Primary Schools have a well established sports exchange and primary zones competition. Each primary school belongs to the Papatoetoe Primary Sport Association. These include full participation in sports zones days in:

Swimming	Playball
Cricket	Rugby
Soccer	Netball
Rippa Rugby	Gymnastics
Cross Country	Athletics

Sports exchanges and zone days involve thousands of students each year from across the Papatoetoe Primary Schools. As a school we also utilise various sporting organisations. We have a number of active based groups who work with us to provide active P.E and O.E experiences for the tamariki.

Swimming is an important part of our PE programme. We have 2 seasons, Term 1 and Term 4. Each class has at least 2 swimming lessons a week. We believe it is important to develop water confidence for students so they can be as confident and safe as possible in and around water. Our swimming programmes have two key elements, firstly, developing water confidence and safety in the water. Secondly, development of swimming strokes and technique in the basic strokes of freestyle, backstroke, along with development of treading water, floating and breathing.

Mark Elder
PRINCIPAL



Puhinui School



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2022 Annual Report on Sports Income and Expenditure
In relation to How Kiwi Sports Funding Supports Sports and Fitness

<u>Kiwisport Amount Received: (excluding GST)</u>	\$9982.61
<u>Expenses:</u>	
<u>Capital Expenses</u>	
Basketball hoops	\$ 21,809.00
Monkey Rig	\$ 7567.71
Sports uniforms	\$ 1213.04
Gymnastics sport matting & Equipment	\$ 4346.25
Total	\$ 34936.00 Net
<u>P.E & Sports Expenses:</u>	
Sporting & PE equipment	\$ 4955.52
Papatoetoe Sports Association fees	\$ 400.00
Outdoor Education	\$12774.83
Sports Exchanges (travel costs)	\$ 2432.57
Swimming pool cost of upkeep	\$ 9887.24
Total	\$30450.16 Net
<u>Grand Total</u>	\$65386.16 Net

Yours sincerely,

MARK ELDER,
PRINCIPAL.

POLICY - EQUAL EMPLOYMENT OPPORTUNITY

Puhinui School is committed to employment practices that are free from discrimination. We aim to provide students with teachers and staff members who are good role models that represent our diversity as a country, city and community. Our practises endeavour to provide equal employment opportunities.

Guidelines:

- For all school policies and procedures to incorporate E.E.O requirements, and reflect a commitment to the Treaty of Waitangi.
- To provide a non-discriminatory, culturally sensitive and safe working environment for all staff.
- The need to identify and address discriminatory practices and policies.
- To ensure the Board of Trustees as employers encourage employees to maintain proper standards of integrity, conduct and concern for students and our school community.
- The need to address sexual harassment grievances and discrimination .
- To ensure no person will be discriminated against because of their:
 - gender
 - religious beliefs
 - ethnicity
 - political beliefs
 - age
 - physical disability
 - sexual orientation

People Seeking employment:

- In the event of an application to the Board for employment, the following criteria will be considered to ensure the most suitable applicant for the position.
 - suitability for the position
 - qualifications relevant to the position
 - experience relevant to the position
 - work history
 - special talents
- After consideration of the criteria and in the event of more than one applicant satisfying these criteria, consideration will be given to those deemed by the State Sector Act as being disadvantaged.
- When given equal consideration and, in the Board's opinion, the most suitable applicant for the position will be appointed.
- All personnel policies and practices will be developed or reviewed to ensure they will include EEO principles. Personnel policies and practices include the areas of:
 - recruitment and selection
 - promotion and career development
 - staff training and development
 - conditions of service.

Conclusion:

The Puhinui Board works to address equity and equal opportunity for all employees. We strive to be a good employer and work in good faith.

The school has fully complied with the above policy during the financial year ending 31 December 2022.