

# PUHINUI SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**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](mailto:finance@puhinui.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Simon Kent	Presiding Member	Elected May 2019	30-Jun-25
Mark Elder	Principal ex Officio	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

#### Accountant / Service Provider:

Edtech Financial Services Ltd



# PUHINUI SCHOOL

## Annual Financial Statements - For the year ended 31 December 2023

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# Puhinui 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.

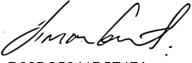
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Simon Kent

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Full Name of Presiding Member

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Signature of Presiding Member

28 May 2024

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Date:

Mark Elder

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Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

28 May 2024

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Date:

# Puhinui School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,102,064	5,385,747	5,941,547
Locally Raised Funds	3	137,344	26,000	57,387
Interest		49,767	12,000	15,095
<b>Total Revenue</b>		<b>6,289,175</b>	<b>5,423,747</b>	<b>6,014,029</b>
<b>Expense</b>				
Locally Raised Funds	3	57,928	16,000	52,522
Learning Resources	4	4,396,664	3,736,540	3,974,361
Administration	5	270,497	292,400	268,729
Interest		10,460	10,000	13,790
Property	6	1,333,136	1,448,037	1,574,540
Loss on Disposal of Property, Plant and Equipment		64,324	-	3,312
<b>Total Expense</b>		<b>6,133,009</b>	<b>5,502,977</b>	<b>5,887,254</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>156,166</b>	<b>(79,230)</b>	<b>126,775</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>156,166</b>	<b>(79,230)</b>	<b>126,775</b>

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



# Puhinui School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		2,739,138	2,739,138	2,612,363
Total comprehensive revenue and expense for the year		156,166	(79,230)	126,775
Contribution - School Network Upgrade Project		21,676	-	-
Contribution - Furniture and Equipment Grant		112,937	-	-
<b>Equity at 31 December</b>		3,029,917	2,659,908	2,739,138
Accumulated comprehensive revenue and expense		3,029,917	2,659,908	2,739,138
Reserves		-	-	-
<b>Equity at 31 December</b>		3,029,917	2,659,908	2,739,138

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	337,572	82,028	368,361
Accounts Receivable	8	353,466	276,000	287,364
GST Receivable		29,243	8,000	8,754
Prepayments		20,334	20,000	18,622
Inventories	9	2,540	3,500	3,661
Investments	10	665,882	700,000	601,143
		<u>1,409,037</u>	<u>1,089,528</u>	<u>1,287,905</u>
<b>Current Liabilities</b>				
Accounts Payable	12	336,419	320,000	319,843
Revenue Received in Advance	13	43,635	-	27,297
Provision for Cyclical Maintenance	14	73,800	56,000	24,614
Finance Lease Liability	15	63,480	73,000	69,105
Funds held for Capital Works Projects	16	75,000	-	101,114
		<u>592,334</u>	<u>449,000</u>	<u>541,973</u>
<b>Working Capital Surplus/(Deficit)</b>		816,703	640,528	745,932
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	2,337,850	2,150,380	2,195,380
		<u>2,337,850</u>	<u>2,150,380</u>	<u>2,195,380</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	84,016	84,000	111,684
Finance Lease Liability	15	40,620	47,000	90,490
		<u>124,636</u>	<u>131,000</u>	<u>202,174</u>
<b>Net Assets</b>		<u>3,029,917</u>	<u>2,659,908</u>	<u>2,739,138</u>
<b>Equity</b>		<u>3,029,917</u>	<u>2,659,908</u>	<u>2,739,138</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,760,487	1,558,450	1,843,849
Locally Raised Funds		156,844	39,161	51,088
Goods and Services Tax (net)		(20,489)	754	23,949
Payments to Employees		(812,621)	(841,942)	(743,244)
Payments to Suppliers		(676,697)	(599,729)	(813,516)
Interest Paid		(10,460)	(10,000)	(13,790)
Interest Received		44,189	11,539	11,273
Net cash from Operating Activities		441,253	158,233	359,609
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(474,745)	(165,000)	(179,416)
Purchase of Investments		(64,739)	(98,857)	(200,469)
Net cash to Investing Activities		(539,484)	(263,857)	(379,885)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		112,937	-	-
Contributions from Ministry of Education		21,676	-	-
Finance Lease Payments		(41,057)	(79,595)	(41,266)
Funds Administered on Behalf of Other Parties		(26,114)	(101,114)	95,608
Net cash from/(to) Financing Activities		67,442	(180,709)	54,342
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(30,789)</b>	<b>(286,333)</b>	<b>34,066</b>
Cash and cash equivalents at the beginning of the year	7	368,361	368,361	334,295
<b>Cash and cash equivalents at the end of the year</b>	7	<b>337,572</b>	<b>82,028</b>	<b>368,361</b>

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

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

# Puhinui School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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 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.

# Puhinui School

## Notes to the Financial Statements

For the year ended 31 December 2023

### ***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 21.

### ***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.

# Puhinui School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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.

Teacher 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.

# Puhinui School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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 are comprised of stationery and Canteen 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 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.

# Puhinui School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **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) Impairment of Property, Plant, and Equipment**

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

#### **Non cash generating assets**

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.



# Puhinui School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **l) Accounts Payable**

Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

Employee 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

### **n) 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 grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

### **o) 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.

### **p) 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

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.

# **Puhinui School**

## **Notes to the Financial Statements**

For the year ended 31 December 2023

### **q) Financial Instruments**

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

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

### **r) 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.

### **s) Budget Figures**

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

### **t) 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.

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,795,922	1,581,747	1,815,730
Teachers' Salaries Grants	3,376,417	2,700,000	3,087,563
Use of Land and Buildings Grants	919,054	1,100,000	1,010,773
Other Government Grants	10,671	4,000	27,481
	<u>6,102,064</u>	<u>5,385,747</u>	<u>5,941,547</u>

The school has opted in to the donations scheme for this year. Total amount received was \$98,483.

#### 3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
<b>Revenue</b>			
Curriculum related Activities - Purchase of goods and services	21,516	19,500	18,437
Trading	46,067	6,500	38,950
Fundraising & Community Grants	69,761	-	-
	<u>137,344</u>	<u>26,000</u>	<u>57,387</u>
<b>Expense</b>			
Extra Curricular Activities Costs	18,404	16,000	21,839
Trading	39,524	-	30,683
	<u>57,928</u>	<u>16,000</u>	<u>52,522</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>79,416</u>	<u>10,000</u>	<u>4,865</u>

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	113,197	92,800	46,638
Information and Communication Technology	53,316	54,240	44,202
Library Resources	1,876	3,500	4,102
Employee Benefits - Salaries	3,949,321	3,306,000	3,615,235
Staff Development	25,441	30,000	25,000
Depreciation	253,513	250,000	239,184
	<u>4,396,664</u>	<u>3,736,540</u>	<u>3,974,361</u>

#### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	7,280	7,200	7,060
Board Fees	2,952	4,000	4,028
Board Expenses	22,736	8,000	19,445
Communication	4,657	5,000	3,808
Consumables	15,473	17,000	16,347
Operating Leases	315	25,000	11,751
Other	33,877	38,200	36,508
Employee Benefits - Salaries	149,001	148,000	132,561
Insurance	19,753	15,000	13,780
Service Providers, Contractors and Consultancy	14,453	25,000	23,441
	<u>270,497</u>	<u>292,400</u>	<u>268,729</u>

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	11,607	7,000	10,605
Consultancy and Contract Services	101,081	84,000	84,989
Cyclical Maintenance	50,163	22,000	50,275
Grounds	44,067	39,500	35,514
Heat, Light and Water	50,033	41,037	41,659
Repairs and Maintenance	54,030	56,500	243,324
Use of Land and Buildings	919,054	1,100,000	1,010,773
Security	13,155	8,000	12,205
Employee Benefits - Salaries	89,946	90,000	85,196
	<u>1,333,136</u>	<u>1,448,037</u>	<u>1,574,540</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

#### 7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	337,572	82,028	168,361
Short-term Bank Deposits	-	-	200,000
Cash and cash equivalents for Statement of Cash Flows	<u>337,572</u>	<u>82,028</u>	<u>368,361</u>

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

Of the \$337,572 Cash and Cash Equivalents, \$75,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$337,572 Cash and Cash Equivalents, \$23,635 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.

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	13,661	-	13,161
Receivables from the Ministry of Education	42,444	-	-
Interest Receivable	11,117	6,000	5,539
Teacher Salaries Grant Receivable	286,244	270,000	268,664
	<u>353,466</u>	<u>276,000</u>	<u>287,364</u>
Receivables from Exchange Transactions	24,778	6,000	18,700
Receivables from Non-Exchange Transactions	328,688	270,000	268,664
	<u>353,466</u>	<u>276,000</u>	<u>287,364</u>

#### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	1,984	2,700	2,791
Canteen	556	800	870
	<u>2,540</u>	<u>3,500</u>	<u>3,661</u>

#### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	665,882	700,000	601,143
	<u>665,882</u>	<u>700,000</u>	<u>601,143</u>
Total Investments	<u>665,882</u>	<u>700,000</u>	<u>601,143</u>

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Work in Progress	8,860	(8,860)	-	-	-	-
Buildings	1,523,231	120,570	(61,935)	-	(51,182)	<b>1,530,684</b>
Furniture and Equipment	278,165	241,197	(913)	-	(94,019)	<b>424,430</b>
Information and Communication Technology	94,641	86,720	-	-	(64,928)	<b>116,433</b>
Leased Assets	278,354	14,782	-	-	(41,314)	<b>251,822</b>
Library Resources	12,129	5,898	(1,476)	-	(2,070)	<b>14,481</b>
<b>Balance at 31 December 2023</b>	<b>2,195,380</b>	<b>460,307</b>	<b>(64,324)</b>	<b>-</b>	<b>(253,513)</b>	<b>2,337,850</b>

The net carrying value of furniture and equipment held under a finance lease is \$251,822 (2022: \$278,354)

#### 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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Work in Progress	-	-	-	8,860	-	<b>8,860</b>
Buildings	2,117,669	(586,985)	<b>1,530,684</b>	2,104,438	(581,207)	<b>1,523,231</b>
Furniture and Equipment	963,981	(539,551)	<b>424,430</b>	781,819	(503,654)	<b>278,165</b>
Information and Communication Technology	409,443	(293,010)	<b>116,433</b>	411,922	(317,281)	<b>94,641</b>
Leased Assets	368,561	(116,739)	<b>251,822</b>	372,999	(94,645)	<b>278,354</b>
Library Resources	71,867	(57,386)	<b>14,481</b>	75,113	(62,984)	<b>12,129</b>
<b>Balance at 31 December</b>	<b>3,931,521</b>	<b>(1,593,671)</b>	<b>2,337,850</b>	<b>3,755,151</b>	<b>(1,559,771)</b>	<b>2,195,380</b>

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	26,083	25,000	29,177
Accruals	11,920	10,000	9,060
Employee Entitlements - Salaries	288,381	275,000	271,063
Employee Entitlements - Leave Accrual	10,035	10,000	10,543
	<u>336,419</u>	<u>320,000</u>	<u>319,843</u>
Payables for Exchange Transactions	336,419	320,000	319,843
	<u>336,419</u>	<u>320,000</u>	<u>319,843</u>

The carrying value of payables approximates their fair value.

#### 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	23,635	-	27,297
Other revenue in Advance	20,000	-	-
	<u>43,635</u>	<u>-</u>	<u>27,297</u>

#### 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	136,298	136,298	120,518
Increase to the Provision During the Year	50,163	22,000	50,275
Use of the Provision During the Year	(28,645)	(18,298)	(34,495)
Provision at the End of the Year	<u>157,816</u>	<u>140,000</u>	<u>136,298</u>
Cyclical Maintenance - Current	73,800	56,000	24,614
Cyclical Maintenance - Non current	84,016	84,000	111,684
	<u>157,816</u>	<u>140,000</u>	<u>136,298</u>

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.



# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 15. 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	69,619	73,000	79,259
Later than One Year and no Later than Five Years	42,511	47,000	96,701
Future Finance Charges	(8,030)		(16,365)
	<u>104,100</u>	<u>120,000</u>	<u>159,595</u>
<b>Represented by</b>			
Finance lease liability - Current	63,480	73,000	69,105
Finance lease liability - Non current	40,620	47,000	90,490
	<u>104,100</u>	<u>120,000</u>	<u>159,595</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.

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Special Education		25,693	-	(25,693)	-	-
Playground		75,421	-	(75,421)	-	-
New Building		-	75,000	-	-	75,000
Totals		<u>101,114</u>	<u>75,000</u>	<u>(101,114)</u>	<u>-</u>	<u>75,000</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	75,000
Funds Receivable from the Ministry of Education	-

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

#### Represented by:

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

# **Puhinui School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **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.

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 18. Remuneration

##### *Key management personnel compensation*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	2,952	4,028
<i>Leadership Team</i>		
Remuneration	544,429	398,239
Full-time equivalent members	4	3
Total key management personnel remuneration	547,381	402,267
	547,381	402,267

There are six members of the Board excluding the Principal. The Board held eight full meetings of the Board in the year. The Board also has a Finance (two members) committee that meets prior to the scheduled board meetings. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### *Principal*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 10	0 - 5
Termination Benefits	-	-

##### *Other Employees*

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

<b>Remuneration</b>	<b>2023</b>	<b>2022</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
120 - 130	2.00	-
110 - 120	2.00	2.00
100 - 110	2.00	2.00
	6.00	4.00
	6.00	4.00

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

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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:

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
Total	\$3,500	-
Number of People	1	-

#### 20. Contingencies

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

##### Holidays Act Compliance – Schools Payroll

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

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

##### Pay Equity Settlement Wash-up Amounts

In 2022 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 2022. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2022. However, as at the reporting date, this amount had not been calculated and is therefore not recorded in these financial statements.

#### 21. Commitments

##### (a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022:\$80,000) for contracts.

##### (b) Operating Commitments

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

# Puhinui School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 22. Financial Instruments

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

##### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	337,572	82,028	368,361
Receivables	353,466	276,000	287,364
Investments - Term Deposits	665,882	700,000	601,143
Total financial assets measured at amortised cost	<u>1,356,920</u>	<u>1,058,028</u>	<u>1,256,868</u>

##### Financial liabilities measured at amortised cost

Payables	336,419	320,000	319,843
Finance Leases	104,100	120,000	159,595
Total financial liabilities measured at amortised cost	<u>440,519</u>	<u>440,000</u>	<u>479,438</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 2023

**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](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Puhinui School (the School). The Auditor-General has appointed me, Steve Hayes, 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 23, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 28 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.

## 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; and

- 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, statement of variance, compliance with good employer requirements, report for the Treaty of Waitangi reporting 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 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand





## READING instructional age data and analysis of variance Dec 2023

READING INSTRUCTIONAL	End of 2022 (At or Above)	Baseline 2023 Instructional	End of Term 1 2023 (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage Baseline 2023 End of 2023	Progression of 2022 END to 2023 END
<b>SCHOOL WIDE</b>	<b>72%</b>	<b>39%</b>	<b>45%</b>	<b>75%</b>	<b>36%</b>	<b>+ 3</b>
Year 1	52%	1%	11%	69%	68%	+17
Year 2	73%	14%	16%	72%	58%	-1
Year 3	66%	43%	57%	73%	30%	+7
Year 4	86%	65%	64%	78%	13%	-8
Year 5	81%	54%	61%	74%	20%	-7
Year 6	79%	51%	65%	84%	33%	+5

GENDER	End of 2022 (At or Above)	Baseline 2023 Instructional	End of Term 1 2023 (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage Baseline 2022 End of Term 4 2023
Females	71%	44%	49%	79%	+8%
Males	63%	34%	42%	70%	+7%
<b>ETHNICITIES</b>					
Maori Female	62%	40%	52%	70%	+8%
Maori Male	46%	18%	28%	55%	+9%
Pasifika Female	72%	37%	47%	74%	+2%
Pasifika Male	61%	41%	42%	64%	+3%
Asian Female	73%	46%	49%	72%	-1%
Asian Male	69%	37%	44%	67%	-2%

TARGET STUDENTS Beginning: End of Term 1 (At and Above) <i>Note: Target criteria set later date</i>		Term 4 End 2023 (At or Above)	Percentage Progression
<b>Year 1</b> Total: 23 students	0% (23 students)	65% (15 students)	65 %
<b>Year 2</b> Total: 23 students	0% (23 students)	47% (11 students)	47 %
<b>Year 3</b> Total: 13 students	0% (13 students)	38% (5 students)	38 %
<b>Year 4</b> Total: 15 students	5% (1/19 students)	54% (8 students)	42 %
<b>Year 5</b> Total: 25 students	0% (25 students)	56% (14 students)	56 %
<b>Year 6</b> Total: 7 students	30% (3/10 students)	86% (6 students)	60 %
<b>2023: Start 120</b>			
<b>2023: End 106</b>			



## READING instructional age data and analysis of variance Dec 2023

COHORT READING INSTRUCTIONAL	2022 Cohort - End of 2022.	End of 2023 (At or Above)	Progress only Year on Year. End of 2022 to End of 2023
	Note: 2023 Yr cohort		
Year 1 cohort			
Year 2 cohort	51%	72%	+ 21%
Year 3 cohort	72%	72%	Even
Year 4 cohort	65%	77%	+ 12%
Year 5 cohort	86%	74%	- 12%
Year 6 cohort	81%	84%	+ 3%

Please note: This table shows 2022 cohorts and follows them through in 2023 as they move through to the next Year level, e.g. Year 1 moving to Year 2. Our charter target group was the 2023 Year 4 group.

## Statement of Variance And Student Achievement In Reading 2023

### Variance & Evaluation:

#### School Wide:

Overall our school wide reading instructional age lifted by 3% from 72% in 2022 to 75% in 2023.

The pleasing results were shown in our focus area of Year 1, Year 2 and Year 3. In particular the % growth of 21% in Year 1 from 51% in 2022 to 68% in 2023. This growth is a break through barrier for the Year 1 students who have traditionally achieved below 50% at and above achievement rates. Factors that have led to this pleasing result can be attributed to the professional development and the reviews in what makes effective literacy programmes. Fuller evaluation can be seen in the 2023 strategic plan evaluation.

Year 4 and Year 5 Instructional Reading analysis shows a decrease in reading ages 2023. This can be explained in part through the cohort moving through, It also can be explained through higher rates of achievement and a shifting back to a traditional level of achievement over past years. Having said that, our running record processes for Y4, 5&6 (moving into greater emphasis on seen text assessments) may also be a factor and one that we may need to further inquire into.

Professional development and our 3 year strategic plan have supported gains and effective reading programmes (refer to our [2022](#) and [2023](#) reading strategic annual plans, including evaluation & recommendations).

#### Gender and Ethnicity:

Male students continue to show lower levels of achievement overall by 9% in comparison to Female students. This is a trend that continues to track consistently over years at our school (we see this across education in general). Having said that, We are pleased the difference is reasonably close. Targeting male cohorts and 2023 initiatives that support and promote reading engagement have helped us achieve this. Although pleasing, our challenge is to continue working on addressing differences with further initiatives in 2024.

Maori and Pasifika boys continue to be 2 cohorts that we monitor and set target initiatives around. There was a positive shift when we compare 2022 data against 2023 for these male cohorts. Both cohorts are still a noticeable amount below other ethnic and general cohort groups.

In general, ethnic cohorts showed positive progress in 2023, apart from the Asian cohort who are slightly lower in comparison to 2022 achievement levels. We saw a noticeable rise in immigrant ESOL students from India in 2023. This is an area we have identified as an area for further monitoring. In 2024 we will resource an ESOL teacher who will work with identified ESOL students in most need of learning support.

#### Target students:

Our Charter target group for 2023 were the Year 4 cohort (Year 3 2022 cohort).

- Year 4 2023 cohort showed a 12% increase in students At or Above.

We also identified further students across the school as target students. Students in the target group were selected by teachers. They worked through a criteria for selection:

- Target students were selected through the NELP priority learners and how they are reflected in the tamariki of Puhinui school.
- Beginning with identifying cohort levels of tamariki below, then by gender followed by Maori, Pasifika and learning needs. This gave us our overall target group.
- Teachers used the criteria to select the students that they would track throughout the year and provide responsive learning experiences for their selected students.
- Throughout the year the leadership team monitored the tamariki and we tracked them as they progressed through 2023.

As indicated above the Year 4 cohort showed an increase of 12% At or Above. Some of the factors for the 12% increase shown include:

- awareness and focus on attendance that were in this cohort. In class initiatives.
- The organisation around how we track Target students.
- The teachers monitoring them throughout the year. Check points in assessment overview.
- Continued awareness, refocusing on students who remained a target while monitoring those who had achieved at the expected progress throughout the year.
- The PLD over the 2 years including the focus on literacy reading and writing integration.

#### Recommendations, Planning for next year:

At the end of 2023 we evaluated our strategic plan in Literacy. Recommendations have been included in our [2024 Literacy Plan](#) (see link).

Our target cohorts for 2024 are:

Teacher selected students in each class using the target group criteria (see above).

Our key cohort group in 2024 will be Male, Maori & Pasifika students below, or well below in reading.



MATHS CURRICULUM LEVEL	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progress Percentage Baseline 2023 End 2023	Progress Year on Year. End 2022 to End 2023
<b>SCHOOL WIDE MATHS Curriculum level</b>	78%	34%	80%	46%	+2%
<b>STRATEGY Addition/Subtraction</b>	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progress Percentage Baseline 2023 End 2023	Progress Year on Year. End 2022 to End 2023
Year 1	96%	57%	94%	37%	-2
Year 2	87%	37%	83%	46%	-4
Year 3	69%	48%	77%	29%	+8
Year 4	67%	26%	77%	51%	+10
Year 5	76%	26%	76%	50%	Even
Year 6	80%	30%	80%	50%	Even
<b>STRATEGY Multiplication/Division</b>	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progress Percentage Baseline 2023 End 2023	Progress Year on Year. End 2022 to End 2023
Year 1	90%	63%	94%	31%	+4
Year 2	80%	30%	80%	50%	Even
Year 3	72%	46%	79%	33%	+7
Year 4	68%	28%	75%	47%	+7
Year 5	77%	28%	76%	48%	-1
Year 6	73%	32%	78%	46%	+5
<b>STRATEGY Prop/Ratio</b>	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage Baseline 2023 End 2023	Progress Year on Year. End 2022 to End 2023
Year 1	92%	72%	95%	23%	+3
Year 2	75%	40%	81%	41%	+6
Year 3	65	20%	76%	56%	+11
Year 4	61	16%	71%	55%	+10
Year 5	62	16%	71%	55%	+9
Year 6	71	18%	79%	61%	+8
<b>MATHS CURRICULUM LEVEL OVERALL YEAR LEVELS</b>	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progress Percentage Baseline 2023 End 2023	Progress Year on Year. End 2022 to End 2023
Year 1	100%	100%	100%	Even	Even
Year 2	85%	33%	78%	45%	- 7%
Year 3	71%	35%	80%	45%	+ 9%
Year 4	67%	22%	70%	48%	+ 3%
Year 5	72%	19%	75%	56%	+ 3%
Year 6	74%	18%	79%	61%	+ 5%
<b>GENDER</b>					
Females	80%	34%	84%	50%	+4%
Males	80%	34%	80%	50%	Even
<b>ETHNICITIES</b>					
Maori Female	74%	37%	70%	43%	- 4%
Maori Male	62%	16%	78%	62%	+ 16%
Pasifika Female	74%	20%	78%	58%	+ 4%
Pasifika Male	71%	27%	76%	49%	+ 5%
Asian Female	85%	40%	88%	48%	+ 3%
Asian Male	91%	42%	86%	44%	- 5%



TARGET STUDENTS Beginning: End of Term 1 (At and Above) <i>Note: Target criteria set later date</i>		Term 4 End 2023 (At or Above)	Percentage Progression
<b>Year 1</b> N/A	N/A	N/A	N/A
<b>Year 2</b> N/A	N/A	N/A	N/A
<b>Year 3</b> Total: 16 students	0% (16 students)	50% (6 students)	50%
<b>Year 4</b> Total: 26 students	0% (26 students)	73% (16 students)	73%
<b>Year 5</b> Total: 20 students	0% (20 students)	60% (13 students)	60%
<b>Year 6</b> Total: 10 students Start 2023: 72 End 2023: 66	0% (10 students)	50% (5 students)	50%

COHORT Maths Curriculum INSTRUCTIONAL	2022 Cohort (End of 2022)	End of 2023 (At or Above)	Progress only Year on Year. End 2022 to End 2023
Year 1 cohort	100%	100%	Even
Year 2 cohort	100%	78%	-12%
Year 3 cohort	85%	80%	-5%
Year 4 cohort	71%	70%	-1%
Year 5 cohort	67%	75%	+8%
Year 6 cohort	72%	79%	+7%

Please note: This table shows 2022 cohorts and follows them through in 2023 as they moved through to the next Year level, e.g. Year 1 moving to Year 2. Our charter target group was the 2023 Year 4 group.

#### Evaluation:

##### Variance & Evaluation:

##### School Wide:

Globally our data for all strategy areas and maths overall, are showing strong achievement with good levels of students 'At' and 'Above'. It is pleasing to see that for the second year in a row we are showing good levels of achievement with 78% of students at or above making the expected level of progress.

The data is evidence to suggest that the adjustments to our programmes has had an effect on student progress over the last 2 years.

##### Factors include:

- Greater time being allocated to each number strategy with 10 weeks allocated to them in 2 5 week cycles throughout the year.
  - As an example, the extra allocated time to proportions and ratios is easily seen in the data comparison in 2023 from 2022 with good shifts made. Likewise, multiplication and division have also shown pleasing incremental shifts from 2022 to 2023.
- Moving strand into topic studies has also been as equally successful. It provides a context for maths application. As a consequence we are seeing consistently good results in strand as the data indicates.
- Professional development was designed for teachers to focus on KMI prior to beginning each strategy mathematical concept. Data analysis points to this being a successful initiative, which we will continue to implement annually as part of our assessment and learning schedules.
- The syndicate teams have applied good awareness of understanding and interpreting data more efficiently for instance utilising the assessment check in points effectively. The check in points were strategically placed throughout 2023 so syndicate teams became more aware of shifting the students' learning when needed.
- Check points also lead to rich professional discussions and growing of team knowledge and pedagogy.
- The leadership team increased their data awareness. Syndicate leaders grew in their responsive unpacking data, leading to positive shifts of teachers' classroom planning. This had a flow on effect for instance in class teachers unpacking their class data in a more focused critical way.
- A further area of growth for our teachers was in identifying their noticings and using this specific information for class next steps and DATs.

##### Gender and Ethnicity:

Assessment information shows how consistent achievement is across gender and ethnicities. We had greater variance in 2022 and to see the difference in 2023 data is a pleasing result. This points to the initiatives implemented are having a positive effect and working for all cohort groups.

In 2022 our Maori cohort showed an 11% difference in comparison to our other ethnic cohorts. The data analysis in 2023 shows that the Maori boys have shown a 16% increase in achievement and this has the overall cohort being well placed. Having said that, Maori girls may be a cohort worth monitoring in 2023 with a slight 4% drop in comparison to 2022 maths data (74% 2022 - 70% 2023).

**2023 Target Students:**

In mathematics we had 2 specific charter target groups in 2023:

- The Male Maori cohort (please see commentary above in relation to their data analysis).
- The 2023 Year 5 cohort (2022 Year 4 cohort).

We also identified further students across the school as target students. Students in the target group were selected by teachers. They worked through a criteria for selection:

- o Target students were selected through the NELP priority learners and how they are reflected in the tamariki of Puhinui school.
- o Beginning with identifying cohort levels of tamariki below, then by gender followed by Maori, Pasifika and learning needs. This gave us our overall target group.
- o Teachers used the criteria to select the students that they would track throughout the year and provide responsive learning experiences for their selected students.
- o Throughout the year the leadership team monitored the tamariki and we tracked them as they progressed through 2023.

The target students' data (Shown above) comprised of 72 students (66 by the end of the year, with students who left throughout the year). The target group showed great improvement. Throughout the year the percentage progression for all cohorts showed an increase of 50% and over. (Please be aware the year 1 and year 2 cohorts have no target data recorded due to the majority of junior students already being 'At').

**Recommendations for 2024:**

Set target students for 2024 using analysis from 2023 and the criteria for target students established as part of the 2022 ANOVA review.

Continue with the successful adjustments made to our Maths programme in 2022 and 2023, this will become BAU in 2024.  
PLN math team to lead staff meetings for instance keep sharing the craft.

Continue to be responsive and plan assessment check points in 2024 becoming BAU.  
We will continue to closely monitor our identified cohorts from data analysis discussions.

For further recommendations please refer to the 2023 strategic plan in mathematics.

If data is showing great positive shifts, use available time to look at other math areas earlier, extend learning, or allocate more time to other areas for strengthening learning of mathematical concepts.

Continue with IC coaching in mathematics (modeling, team teaching and observations).

Ensure maths resources (KMIs, hands on materials) are updated and readily available/accessible.



WRITING CURRICULUM LEVEL	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage End of 2022 to End 2023
<b>SCHOOL WIDE</b>	<b>71%</b>	<b>24%</b>	<b>72%</b>	<b>+1%</b>
Year 1	100%	100%	100%	Even
Year 2	78%	26%	80%	+2%
Year 3	52%	5%	60%	+ 8%
Year 4	62%	11%	53%	-9%
Year 5	71%	16%	62%	-9%
Year 6	62%	16%	76%	+14%

GENDER	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage Baseline 2022 End 2023
Females	80%	29%	82%	+2%
Males	66%	19%	67%	+1%
GENDER YEAR LEVELS	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage Baseline 2022 End 2023
Year 1 Females	100	100	100	Even
Year 1 Males	100	100	100	Even
Year 2 Females	86	30	86	Even
Year 2 Males	71	20	72	+1
Year 3 Females	66	8	71	+5
Year 3 Males	40	3tq	50	+10
Year 4 Females	78	18	61	-17
Year 4 Males	42	5	44	+2
Year 5 Females	78	20	78	Even
Year 5 Males	63	11	43	-20
Year 6 Females	63	18	80	+17
Year 6 Males	58	13	69	+11

ETHNICITIES	End of 2022 (At or Above)	Beg of 2023 - Baseline. (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Percentage Baseline 2022 End 2023
Maori Female	72%	36%	83%	+11%
Maori Male	46%	13%	57%	+11%
Pasifika Female	76%	23%	81%	+5%
Pasifika Male	59%	20%	66%	+7%
Asian Female	85%	31%	82%	-3%
Asian Male	77%	22%	69%	-8%

COHORT WRITING CURRICULUM	End of 2022 (At or Above)	End of 2023 - End of Term 4. (At or Above)	Progression Year on Year. End of 2022 to End of Term 4 2023.
Year 1	100%	100%	Even
Year 2	78%	80%	+2%
Year 3	52%	60%	+8%
Year 4	62%	53%	-9%
Year 5	71%	62%	-9%
Year 6	62%	76%	+14%



WRITING CURRICULUM Started with: 91 students Ended with: 92 students		End of 2023 - End of Term 4. (At or Above)	Progression Baseline 2023 to End of Term 4 2023.
Year 1	N/A	N/A	N/A
Year 2	4% (1/23 students)	65% (15 students)	+ 65%
Year 3	0% (18 students)	65% (11 students)	+ 65%
Year 4	0% (21 students)	37% ( 7 students)	+ 37%
Year 5	0% (23 students)	36% (9 students)	+ 36%
Year 6	0% (6 students)	40% (2 students)	+ 40%

## Statement of Variance And Student Achievement In Writing 2023

### Variance & Evaluation:

#### School Wide:

- Puhinui Writing levels across all student cohorts shows a 1% gain from 2022- 2023 (72%-73%)
- The Year 6 cohort has shown a pleasing 14% increase against the 2022 Y6 cohort (62% in 2022 - 74% in 2023).

There are 3 year cohorts that require further reflection and discussion with teachers and literacy leads:

- The 2023 Year 3, Year 4 and Year 5 cohorts.
  - The Year 3 writing levels although a positive 8% shift from 2022 - 2023 (52% - 60%), levels are still below our expected level of progress and are the second lowest of our year cohorts.
  - A closer analysis reveals a noticeable difference between gender cohorts (see below commentary)

In terms of start of year to end, the overall school data shows good progress made from baseline 2023 (24%) to the end of year (72%) +48% in 2023.

#### Gender and Ethnicity:

- A deeper analysis of our writing data indicates that female students are continuing to write well (80% in 2022 and 82% in 2023) An exception being the Y4 girls, (with 39% being below, or well below in writing).
- In comparison to females, our tama are significantly lower in writing (girls 82% in comparison to tama 67%) this is an ongoing comparison with similar results in 2022 (80% in comparison to 66% 2022).
  - Differences are most evident in Years 3,4,5 & 6. It is also strongly evident for our Maori tama.
  - Writing for our male students will require further investigation. We will need to reflect deeply into how we can address the inequity we see in writing for our tama. Analysis on norms in writing point to male students finding writing more difficult than their female counterparts. For us to address the inequity we will need to consider options outside of our normal interventions. This may open up smaller innovative projects as we try to unpack the complexity that we see in boys literacy.

#### Target students:

Our Charter target group for 2023 were selected by teachers using our tiered selection process.

Analysis of their data shows target students' making good progress (see target table above).

For the year 2 and year 3 target students we see a 50+% increase.

Our across school target tamariki were selected by their teachers. They worked through a criteria for selection:

- Target students were selected through the NELP priority learners and how they are reflected in the tamariki of Puhinui school.
- Beginning with identifying cohort levels of tamariki below, then by gender followed by Maori, Pasifika and learning needs. This gave us our overall target group.
- Teachers used the criteria to select the students that they would track throughout the year and provide responsive learning experiences for their selected students.
- Throughout the year the leadership team monitored the tamariki and we tracked them as they progressed through 2023.

Cohort target students were all below or well below in writing at the beginning of 2023. The table shows good progress for these tamariki.

#### General comments:

Over the last several years we have improved our professional knowledge in writing and we have developed good structure to our writing programmes.

We have also developed and are more confident in making writing relatable and providing motivating topics for students to write on.

For example, 1) the carefully thought through topic selections and 2) the successful introductions of writing topics through our 'writing Launch approach'.

We continue to explore integrated writing and this is showing some promise as we work to align curriculum subjects as integrated literacy experiences.

We are doing some good work in writing across the school and our experience and knowledge of writing is at a good level.

We are ready to make further progress and inquire into how we can raise student achievement (especially for tama in 2024).

Key questions worth asking and for further exploration include:

Are students writing regularly? A further question relating to this being, is the volume and mileage in writing supporting consolidation of writing skill?

Are we marking work consistently? Along with workshops are we able to provide good support and feedback for formative learning?

How do we support tama to write with confidence at each year level in 2023 (and beyond).

How do we unpack the complexities relating to tama and their writing abilities? (Be open to exploring safe to fail experiments for potential break throughs.)

#### Recommendations, Planning for next year:

At the end of 2023 we evaluated our strategic plan in Literacy. Recommendations have been included in our [2024 Literacy Plan](#) (see link).

Our target cohorts for 2024 are:

Y3-6 male boys below in writing, with special attention to Maori and Pasifika male.

Ensure instructional coaching opportunities are available.

Continue to develop and embed the shifts and adjustments made to our writing instruction.

Seek evidence to support answers to the questions:

Are students writing regularly? A further question relating to this being, is the volume and mileage in writing supporting consolidation of writing skill?

Are we marking work consistently? Along with workshops are we able to provide good support and feedback for formative learning?

How do we support tama to write with confidence at each year level in 2023 (and beyond).

How do we unpack the complexities relating to tama and their writing abilities?

As educators we need to challenge ourselves to be open to exploring (safe to fail) experiments for potential break throughs in writing that will enhance student achievement (especially for our tama).





# Puhinui School



*'Others before Self'*

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February 2024

## **Sport and Outdoor Education**

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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**2023 Annual Report on Sports Income and Expenditure**  
**In relation to How Kiwi Sports Funding Supports Sports and Fitness**

<b><u>Kiwisport Amount Received: (excluding GST)</u></b>	\$10,548.00
 <b><u>Expenses:</u></b>	
<b><u>Capital Expenses</u></b>	\$ 7439.33
 <b><u>P.E &amp; Sports Expenses:</u></b>	
Sports & PE equipment	\$10,943.40
Sports Uniforms	\$5,787.18
Swimming pool cost of upkeep	\$14,505.00
Swimming pool refurbishments	\$205,554.00
<b><u>Grand Total</u></b>	<b>\$244,228.91 (excluding gst)</b>

Yours sincerely,

MARK ELDER,  
PRINCIPAL.

## Puhinui School

reviewed June 2021

### **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 employer will have employees maintain proper standards of integrity, conduct and concern for the community's interest.
- 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 work to address equity and equal opportunity for all employees. We strive to be a good employer and work in good faith.



# Puhinui School



*'Others before Self'*

Puhinui School

Te Tiriti O Waitangi

At Puhinui School we recognise the significance of Te Tiriti o Waitangi. We work in a positive way as we explore and find meaning for us as a diverse community within the bicultural sphere of Te Tiriti o Waitangi.

Our Local Curriculum has been designed to embrace Te Ao Māori, Te Tiriti and Te Reo. We plan strategically for improvement and growth around the 3 areas in our curriculum. Our PLN team work on and support the staff in the delivery of our strategic plan and each year we evaluate our plan and offer recommendations for the following year.

In 2023 our Māori Lead Team supported professional development in using'

Te Reo in everyday classroom interactions with tamariki.

Staff and student pepeha.

It included Te tiriti o Waitangi term 1 learning objectives.

Maori displays, phrases and Te Reo are an expectation of our print rich environments as part of making Te Ao Māori visible in our classrooms.

Each year we celebrate Matariki in a week long Māori intensive as well as recognising Te Reo Māori language week.

Our Māori tima have utilised Te Aho Arataki Marau mō te ako as our te reo reference resource. This helps us explore te reo with our teams and teachers and encourages them in a supportive way to step into Te ao Māori in their classes, and in a personal growth way.

Our Mihi Whakatau is now well embedded into our cultural practices. Each term we welcome new tamariki, whānau and kaiako to our school. In 2023 we were able to add to our already well established kapa haka senior group (Te Roopu Ahurea) with a middle and junior group. They performed at special occasions such as Matariki week, and for our parents at the end of year celebrations.

Puhinui School has a culturally diverse community. Our staff are also diverse and representative of many cultures. Learning Te Reo and Te Ao Māori concepts are often new concepts for staff members. We take an encouraging nurturing approach to our professional development and knowledge of Tikanga Maori - knowing that we range in our lived experiences. Our request is that all staff come into the Te Ao Maori space with a good will and with an open mind in growing our Te Reo, Tikanga Māori and in learning about Te Tiriti o Waitangi.

Yours sincerely,

Mark Elder  
Principal.

# POLICY - TREATY OF WAITANGI

## **RATIONALE:**

The Maori and the Tangata Whenua of Aotearoa and Te tiriti ō Waitangi are Tauanga of New Zealand. All New Zealanders should therefore recognise and understand the dual cultural heritage of New Zealand, within our culturally rich and diverse society.

## **PURPOSES:**

- \* To enable our children to understand, respect and show sensitivity for Tikanga Maori i.e values, attitudes and behaviour.
- \* To develop an empathy for Maori culture and reflect this in learning programmes where appropriate.
- \* To provide experiences where pupils can display their talents through Te Ao cultural experiences.
- \* To recognise our obligation to the Treaty of Waitangi.
- \* To support and grow Te Reo māori for our tamariki.

## **GUIDELINES:**

- \* Children will be exposed to and involved in programmes incorporating a Maori perspective as part of our curriculum delivery.
- \* The expertise of staff members will be utilised to provide direction and leadership in planning and delivery of programmes reflecting a Maori perspective.
- \* The school provides a welcoming atmosphere for all whānau reflecting a sensitivity to all cultures.
- \* Opportunities are taken to utilise local Maori people and resources to enhance Maori culture and an understanding of our dual heritage.

## **CONCLUSION:**

The exposure of all children to the Te Ao Māori world will lead to greater self esteem and identity as Māori pupils and a greater understanding of our Tangata Whenua.



Puhinui School  
Strategic Plan 2023

**General commentary:**

<b>Name of Strategic Plan:</b> Māori 2023	<b>Written by:</b> Natasha Lameko & Poko Kirkwood	<b>Team members:</b> Natasha Lameko, Poko Kirkwood, Gina Say, Daniel Scott, Geoffrey Carter, Sarah Valeli	<b>Date:</b> 17 February 2023
<b>Key Aims:</b> <i>To incorporate more te reo māori and tikanga into school practices</i>			
Instructional Capabilities	Organisational Capabilities	Engaged Learners	Culturally Inclusive
<i>The above domain are prompts to help us think about goals that are set across the general capabilities we cover as a school organisation.</i>			
<b>Key Goal</b>	<b>Key Actions for implementation</b>	<b>Who may support? What key resources are needed?</b>	
Solidify the Mihi protocols - waiata, te roopu ahurea, parent & student protocol.	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Teachers to practice waiata in their classrooms regularly and syndicate assemblies to include a waiata as part of the songs <b>PD</b></li> <li><input checked="" type="checkbox"/> Speakers to choose waiata and for the waiata to be implemented into the program</li> <li><input checked="" type="checkbox"/> A template for student/staff/parent speeches to make it easier for those wanting to participate to feel comfortable with their participation</li> <li><input checked="" type="checkbox"/> Transition for new staff to be included into end of the mihi - possibly during our harihu</li> <li><input checked="" type="checkbox"/> Involve Māori PLN members in the Mihi from preparation (Kapa Haka practices) to start of Mihi to the end with the harihu - greeting parents to kapu tī - attend Kapa Haka practices to see how things should be run.</li> </ul>	<p>Create slides for school waiata</p> <p>Speech template</p> <p>Local kaumatua</p>	
Kapa Haka - across the school in all syndicates	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Involve Y4 students from the start of the year into Te Roopu Ahurea (senior Kapa Haka) so they can join MS Kapa Haka end of year and become tuakana to Y3 teina</li> <li><input checked="" type="checkbox"/> Uniforms for both middle &amp; junior syndicates in time for end of year prize givings.</li> <li><input checked="" type="checkbox"/> Compile a list of waiata for across the school for classes to use for practice</li> <li><input checked="" type="checkbox"/> Staff to learn Tika tonu haka including all the Senior students <b>PD</b></li> <li><input checked="" type="checkbox"/> Juniors to start learning Haka in Term 2 / Middles in Term 3</li> </ul>	<p>Sourcing material and pattern design</p> <p>Seamstress for the sewing</p> <p>Budget</p>	
Teachers incorporating more te reo māori into their teaching and everyday language	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Students and teachers to learn their pepeha and display it in either visual or oral form <b>PD</b></li> <li><input type="checkbox"/> Pronunciation lessons for teachers to be incorporated in some staff meetings to help teachers build confidence to use phrases. <b>PD</b></li> <li><input type="checkbox"/> Phrase of the week for teachers to use and try in their practice starting in Term 1 Week 6</li> <li><input checked="" type="checkbox"/> Matariki week - teach te reo games that can be used as part of the celebrations for the week <b>PD</b></li> <li><input checked="" type="checkbox"/> Te Wiki o Te Reo include kupu of the day (eTap), te reo challenges - video catered to each syndicate, pepeha challenge.</li> <li><input type="checkbox"/> Hangi experience for Staff members</li> <li><input type="checkbox"/> Māori display in classrooms as part of our print rich focus <b>PD</b></li> <li><input type="checkbox"/> Use <u>Te Aho Arataki Marau mō te Ako</u> (te reo māori for English medium schools) - Level 1 / Level 2 / Level 3 - create a template?</li> </ul>	<p>Staff sharing of ideas</p> <p>Create slides for phrases of each level for teachers of each syndicate to use</p>	
Tuakana / teina <b>PD</b>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Library buddy system with Senior and Y2 classes</li> <li><input checked="" type="checkbox"/> Exploring other ways it could be implemented in the school eg/ swimming (talk to Daniel about this for next year)</li> <li><input checked="" type="checkbox"/> Kapa Haka tuakana / Teina with Y4 and Y3 students - at the end of the year also helping with the Juniors</li> </ul>		
<b>Evaluation:</b>	<p><b>Mihi Whakatatau protocols</b> - student speech template created, parent speaker plan in place, more male staff members have been involved throughout the year, Māori PLN involved in preparation of Roopu &amp; on the day prep. Whole school waiata to be as confident as Tūtira mai.</p> <p><b>Kapa Haka all syndicates</b> - continue Y4s being part of Te Roopu Ahurea (SS kapa haka), new uniforms purchased for JS &amp; MS (more for next year so each syndicate has their own set). Continue to help staff to learn Tika Tonu. MS &amp; JS groups continue to start in T2 or T3.</p> <p><b>Te Reo</b> - Pepeha PD at the start of the year was a good start and perhaps could be revisited again next year. Matariki PD was a success and teachers enjoyed the hands-on activities. Phrase of the week to be incorporated better. Next year a greater focus on Te Reo across the school. (see recommendations below)</p> <p><b>Tuakana/teina</b> - it has been successful in Te Roopu Ahurea look for other opportunities (more comments below).</p>		
<b>Recommendation:</b>	<ul style="list-style-type: none"> <li>- Mihi Whakatatau - waiata songs - each syndicate becomes a specialist in the song to help bolster the volume. Record the students singing or the choir as the backing track - ask Brent</li> </ul>		



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	<ul style="list-style-type: none"><li>- Y6 leadership group - Hangi experience (part of healthy eating) also look at tuakana/teina - cook something or making something for their lunch box</li><li>- Tuakana/teina in swimming perhaps a more explicit plan - speak with Sport PLN about this possibility.</li><li>- Matariki Idea - Kedgley Intermediate - Star Dance</li><li>- Te Reo - relook at our learning intentions across the syndicates = same for everyone and start slow. Assembly greetings in te reo. Create a survey and ask the teachers - What would you like to know? What do you think the kids need to know?</li></ul>
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