



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1557
Principal:	Heather Atkinson
School Address:	10 Bethells Road, Waitakere, Auckland 0614
School Postal Address:	10 Bethells Road, Waitakere, Auckland 0614
School Phone:	09 810 9607
School Email:	jbailey@waitakereprimary.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

Waitakere Primary School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expires
Wade Hansen	Chairperson	Co-opted - Sept 2022	September 2025
Heather Atkinson	Principal	Ex officio	
Denise Haven	Secretary/DP	EX Officio	
Alex Jelas	DP	Ex Officio	
John Buchannan	Parent Representatvie	Elected September 2020	September 2023
Heather Irvine	Parent Representative	Elected September 2020	September 2026
Ashleigh Stewart	Staff Representative	Elected September 2022	September 2025
Nick Bithell	Parent Representative	Elected September 2022	September 2025
Carla Bonnici	Parent Representative	Elected September 2022	September 2025
Rhiannon Robertson	Parent Representative	Elected September 2022	September 2025
Sonja Lister	Parent Representative	Elected September 2023	September 2026

WAITAKERE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Waitakere Primary 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.

Wade Hansen

Full Name of Presiding Member

DocuSigned by:

Wade Hansen

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Signature of Presiding Member

04 June 2024

Date:

Heather Atkinson

Full Name of Principal

DocuSigned by:

Heather Atkinson

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Signature of Principal

04 June 2024

Date:

Waitakere Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,390,728	3,829,669	4,066,524
Locally Raised Funds	3	203,282	215,000	207,773
Interest		28,419	6,000	9,168
Total Revenue		4,622,429	4,050,669	4,283,465
Expense				
Locally Raised Funds	3	107,862	107,800	134,171
Learning Resources	4	3,351,655	2,912,539	3,165,843
Administration	5	372,068	308,856	316,601
Interest		4,177	5,000	4,571
Property	6	784,150	756,927	740,067
Loss on Disposal of Property, Plant and Equipment		-	-	2,952
Total Expense		4,619,912	4,091,122	4,364,205
Net Surplus / (Deficit) for the year		2,517	(40,453)	(80,740)
Total Comprehensive Revenue and Expense for the Year		2,517	(40,453)	(80,740)

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

Waitakere Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		781,416	781,416	845,587
Total comprehensive revenue and expense for the year		2,517	(40,453)	(80,740)
Contribution - Furniture and Equipment Grant		-	-	16,569
Equity at 31 December		783,933	740,963	781,416
Accumulated comprehensive revenue and expense		783,933	740,963	781,416
Equity at 31 December		783,933	740,963	781,416

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.

Waitakere Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	313,572	338,005	201,077
Accounts Receivable	8	250,780	250,994	250,993
GST Receivable		32,426	9,375	9,375
Inventories	9	6,209	10,207	10,207
Investments	10	348,943	333,998	333,998
Funds Receivable for Capital Works Projects	17	-	-	110,672
		951,930	942,579	916,322
Current Liabilities				
Accounts Payable	12	326,420	305,954	311,125
Revenue Received in Advance	13	93,730	110,236	110,127
Provision for Cyclical Maintenance	14	66,288	29,046	-
Finance Lease Liability	15	47,602	31,131	41,730
Funds held in Trust	16	790	-	110
Funds held for Capital Works Projects	17	75,851	-	9,416
		610,681	476,367	472,508
Working Capital Surplus/(Deficit)		341,249	466,212	443,814
Non-current Assets				
Property, Plant and Equipment	11	638,697	521,892	620,622
		638,697	521,892	620,622
Non-current Liabilities				
Provision for Cyclical Maintenance	14	144,371	226,108	239,800
Finance Lease Liability	15	51,642	21,033	43,220
		196,013	247,141	283,020
Net Assets		783,933	740,963	781,416
Equity		783,933	740,963	781,416

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

Waitakere Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,079,150	955,207	1,004,258
Locally Raised Funds		154,264	229,603	222,409
International Students		16,530	-	-
Goods and Services Tax (net)		(23,051)	1,214	1,214
Payments to Employees		(634,854)	(553,767)	(544,309)
Payments to Suppliers		(499,413)	(440,645)	(479,808)
Interest Paid		(4,177)	(5,000)	(4,571)
Interest Received		23,218	6,000	9,168
Net cash from/(to) Operating Activities		111,667	192,612	208,361
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(2,952)
Purchase of Property Plant & Equipment (and Intangibles)		(108,771)	(193,948)	(131,360)
Purchase of Investments		(14,945)	(5,294)	(5,294)
Net cash from/(to) Investing Activities		(123,716)	(199,242)	(139,606)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	16,569
Finance Lease Payments		(53,243)	65,356	(18,260)
Funds Administered on Behalf of Other Parties		177,787	-	(25,142)
Net cash from/(to) Financing Activities		124,544	65,356	(26,833)
Net increase/(decrease) in cash and cash equivalents		112,495	58,726	41,922
Cash and cash equivalents at the beginning of the year	7	201,077	279,279	159,155
Cash and cash equivalents at the end of the year	7	313,572	338,005	201,077

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.

Waitakere Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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) 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.

e) 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.

f) 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.

g) Inventories

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

h) 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.

i) 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	3–20 years
Furniture and equipment	5–20 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

j) 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.

k) 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.

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

l) 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.

m) Provision for Cyclical Maintenance

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

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

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

n) 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.

o) 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.

p) Budget Figures

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

q) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,077,506	978,276	1,004,258
Teachers' Salaries Grants	2,783,979	2,359,054	2,656,254
Use of Land and Buildings Grants	529,243	492,339	406,012
	<u>4,390,728</u>	<u>3,829,669</u>	<u>4,066,524</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	66,630	72,000	48,060
Fees for Extra Curricular Activities	82,765	98,500	135,424
Trading	14,556	18,100	10,543
Fundraising & Community Grants	22,801	26,400	13,746
International Student Fees	16,530	-	-
	<u>203,282</u>	<u>215,000</u>	<u>207,773</u>
Expense			
Extra Curricular Activities Costs	83,323	98,500	117,043
Trading	8,120	3,300	8,864
Fundraising and Community Grant Costs	11,155	6,000	8,264
International Student - Student Recruitment	5,264	-	-
	<u>107,862</u>	<u>107,800</u>	<u>134,171</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>95,420</u>	<u>107,200</u>	<u>73,602</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	43,420	57,435	34,074
Information and Communication Technology	35,883	47,000	41,185
Library Resources	1,871	2,000	1,959
Employee Benefits - Salaries	3,085,348	2,628,492	2,920,901
Staff Development	26,900	30,600	16,831
Depreciation	158,233	147,012	150,893
	<u>3,351,655</u>	<u>2,912,539</u>	<u>3,165,843</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	8,082	7,000	6,888
Board Fees	5,176	6,000	5,350
Board Expenses	7,410	4,500	6,790
Communication	4,769	3,200	3,025
Consumables	13,821	14,000	13,942
Legal Fees	-	1,000	-
Other	28,863	28,950	23,974
Postage	66	500	96
Employee Benefits - Salaries	276,763	228,019	239,368
Insurance	18,316	6,885	9,422
Service Providers, Contractors and Consultancy	8,802	8,802	7,746
	372,068	308,856	316,601

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	22,590	16,000	20,131
Consultancy and Contract Services	66,608	65,000	48,110
Cyclical Maintenance	(29,141)	15,354	68,708
Grounds	36,058	41,500	53,654
Heat, Light and Water	26,584	27,000	27,123
Rates	-	1,000	163
Repairs and Maintenance	60,237	38,734	52,097
Use of Land and Buildings	529,243	492,339	406,012
Employee Benefits - Salaries	71,971	60,000	64,069
	784,150	756,927	740,067

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	313,572	338,005	201,077
Cash and cash equivalents for Statement of Cash Flows	313,572	338,005	201,077

Of the \$313,572 Cash and Cash Equivalents, \$75,851 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.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	14,148	4,873	4,729
Interest Receivable	5,201	-	-
Banking Staffing Underuse	-	-	143
Teacher Salaries Grant Receivable	231,431	246,121	246,121
	250,780	250,994	250,993
Receivables from Exchange Transactions	19,349	4,873	4,729
Receivables from Non-Exchange Transactions	231,431	246,121	246,264
	250,780	250,994	250,993

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	6,209	10,207	10,207
	6,209	10,207	10,207

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	348,943	333,998	333,998
Total Investments	348,943	333,998	333,998

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	253,027	42,246	-	-	(45,434)	249,839
Furniture and Equipment	209,421	16,148	-	-	(31,766)	193,803
Information and Communication Technology	48,110	46,513	-	-	(23,544)	71,079
Leased Assets	85,492	67,537	-	-	(53,934)	99,095
Library Resources	24,572	4,099	(234)	-	(3,555)	24,882
Balance at 31 December 2023	620,622	176,544	(234)	-	(158,233)	638,699

The net carrying value of information & communication technology equipment held under a finance lease is \$99,094 (2022: \$85,492)

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
	\$	\$	\$	\$	\$	\$
Building Improvements	933,426	(683,587)	249,839	891,180	(638,153)	253,027
Furniture and Equipment	579,040	(385,237)	193,803	563,066	(353,645)	209,421
Information and Communication Technology	290,224	(219,145)	71,079	243,930	(195,820)	48,110
Leased Assets	236,611	(137,517)	99,094	169,074	(83,582)	85,492
Library Resources	98,783	(73,901)	24,882	95,595	(71,023)	24,572
Balance at 31 December 2023	2,138,084	(1,499,387)	638,697	1,962,845	(1,342,223)	620,622

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	42,218	34,521	27,633
Accruals	12,210	-	6,888
Banking Staffing Overuse	9,603	-	5,171
Employee Entitlements - Salaries	231,431	246,121	246,121
Employee Entitlements - Leave Accrual	30,958	25,312	25,312
	326,420	305,954	311,125
Payables for Exchange Transactions	326,420	305,954	311,125
	326,420	305,954	311,125

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	6,672	-	-
Other revenue in Advance	87,058	110,236	110,127
	93,730	110,236	110,127

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	239,800	239,800	171,092
Increase to the Provision During the Year	21,521	15,354	68,708
Other Adjustments	(50,662)	-	-
Provision at the End of the Year	210,659	255,154	239,800
Cyclical Maintenance - Current	66,288	29,046	-
Cyclical Maintenance - Non current	144,371	226,108	239,800
	210,659	255,154	239,800

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 / [other source of evidence]

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	51,866	30,000	45,401
Later than One Year and no Later than Five Years	54,217	27,164	45,817
Future Finance Charges	(6,839)	(5,000)	(6,268)
	99,244	52,164	84,950
Represented by			
Finance lease liability - Current	47,602	31,131	41,730
Finance lease liability - Non current	51,642	21,033	43,220
	99,244	52,164	84,950

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	790	-	110
	790	-	110

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

17. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE 5YA - Drainage - Project 208262	9,416	-	(9,416)	-	-
MOE 5YA - ILE Rm9,10 & 18, 19 & Jnr toilets	(69,539)	37,427	-	32,112	-
MOE 5YA - Rms 1-6 weather tightness	(41,133)	232,614	(134,590)	-	56,891
MOE 5YA - Weather related damage - Project 241129	-	230,270	(211,310)	-	18,960
Totals	(101,256)	500,311	(355,316)	32,112	75,851

Represented by:

Funds Held on Behalf of the Ministry of Education	75,851
Funds Receivable from the Ministry of Education	-

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Transfers to correct historical errors \$	Closing Balances \$
MOE 5YA - Drainage - Project 208262	-	9,416	-	-	9,416
MOE 5YA - ILE Rm9,10 & 18, 19 & Jnr toilets	(62,303)	-	(7,237)	-	(69,539)
MOE 5YA - Alarms	(21,418)	-	-	21,418	-
MOE 5YA - Rms 1-6 weather tightness	4,713	-	(45,846)	-	(41,133)
MOE SIP - Rms 21-22 W/tunnel boys WC	5,468	-	-	(5,468)	-
MOE SIP - Rms 7,8 & 14,15 - Project 225781	1,711	8,049	(1,446)	(8,314)	-
MOE 5YA - Re roofing 20,21,22 & toilets - Project 21892	(1,779)	-	-	1,779	-
MOE 5YA - Learning Support upgrade 7.5 & 20.5 - Proje	1,317	12,590	-	(13,907)	-
MOE 5YA - Admin replace internal guttering - Project 221	(3,713)	-	-	3,713	-
Totals	(76,004)	30,055	(54,529)	(779)	(101,256)

Represented by:

Funds Held on Behalf of the Ministry of Education	9,416
Funds Receivable from the Ministry of Education	(110,672)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	5,176	5,350
Leadership Team Remuneration Full-time equivalent members	519,001 4	514,769 4
Total key management personnel remuneration	524,177	520,119

There are 9 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. . As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180-190
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	8.00	2.00
110-120	5.00	3.00
	13.00	5.00

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$763,273 (2022:\$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
MOE 5YA - Rms 1-6 Weather Tightness	1,051,547	288,274	763,273
Total	1,051,547	288,274	763,273

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	313,572	338,005	201,077
Receivables	250,780	250,994	250,993
Investments - Term Deposits	348,943	333,998	333,998
Total financial assets measured at amortised cost	913,295	922,997	786,068

Financial liabilities measured at amortised cost

Payables	326,420	305,954	311,125
Finance Leases	99,244	52,164	84,950
Total financial liabilities measured at amortised cost	425,664	358,118	396,075

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 Waitakere Primary 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

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 4 June 2024. This is the date at which our opinion is expressed.

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

Basis 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.

- 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 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 Waitakere Primary School.

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

Elaine Yong
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Waitakere Primary School Achievement Target 2023 Reviewed

Annual Target

To improve achievement in writing in Year 5 and 6 students who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

Interim data

Endpoint Data Years 5 and 6 OTJs in Writing 2022

	20		21		22		20		21		22		20		21		22	
Year	Well below						Below						At/Above					
5	3	5%	1	1%	3	5%	8	14%	19	28%	20	33%	47	81%	49	71%	38	62%
6	3	4%	4	7%	6	10%	10	14%	15	25%	9	15%	59	82%	41	68%	46	75%

Target groups for 2023

Writing Cohorts Endpoint Data – Year 5 2022 as Year 6 2023

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2023	Year 6	10% (6)	20% (12)	51% (31)	20% (12)	71%	61
2022	Year 5	5% (3)	33% (20)	54% (33)	8% (5)	62%	61
2021	Year 4	1% (1)	28% (19)	67% (46)	4% (3)	71%	69
2020	After 3 years		18% (11)	42% (25)	40% (24)	82%	60
2019	After 2 years		9% (5)	49% (27)	42% (23)	91%	55
2018	After 1 year		21.2% (11)	75% (39)	3.8% (2)	78.5%	52

Writing Cohorts Endpoint Data – Year 6 2022 as Year 7 2023

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2023	Year 7	20% (10)	14% (7)	53% (27)	14% (7)	67%	51
2022	Year 6	10% (6)	15% (9)	39% (24)	36% (22)	75%	61
2021	Year 5	7% (4)	25% (15)	53% (32)	15% (9)	68%	60
2020	Year 4	5% (3)	14% (8)	45% (26)	36% (21)	81%	58
2019	After 3 Years	7% (4)	10% (6)	53% (32)	30% (18)	83%	60
2018	After 2 years	9.1% (6)	27.3% (18)	57.6% (38)	6.1% (4)	63.7%	66

Year 7 2023 – Pure cohort data (Year 6 leavers data removed from 2022)

Year	Level	Well below	Below	At Standard	Above	% At/Above	No of students
2023	Year 7	20% (10)	14% (7)	53% (27)	14% (7)	67%	50
2022	Year 6	12% (6)	18% (9)	35% (17)	35% (17)	70%	49

Outcome and recommendations

Our Year 6 cohort this year has had an increase of 9% of students working at or above expectations.

Our Year 7 cohort this year initially looked to have had an 8% decrease in the number of students working at or above expectations. Upon closer examination of the data, we noticed that the cohort had reduced in number – 10 year 6 students left our school at the end of 2022. To give us a better picture of the impact of our intervention this year we removed these students from the 2022 data, so we had a pure cohort of 51 students to look at. Using this data, we had a 3% decrease in the number of students working at or above expectations.

The small group “Loss of Learning Programme” was very successful in lifting achievement and attitude in term 1. It was an experience-based programme with support throughout the process. However, on returning to class, these students did not have the resilience or independence to continue this progress.

The **implications** for next year: How do we ensure the confidence and engagement our targeted students gain while in the supported programme leads to greater independence in the classroom environment?

However, it needs to be noted this cohort has a significant number of students with diagnosed needs. These students do make gains, but it is in small increments and with support. This group will continue to be supported by teacher aides.

Actions	Timeframe	Who	Outcome
Identify students who are achieving below expectations in Writing	February 2023	All staff	End of year 2022 data shared with teams who then identified priority students to focus on.
Continue monitoring student achievement in writing through the use of the data wall	Ongoing	SLT and staff	Monitoring done through team meetings sharing of data and strategies.
Monitor progress of students achieving below expectations regularly in team meeting, staff meetings and in meetings with LSC in writing.	Scheduled meeting each term	All staff	Interventions put in place to address needs – AP working with Year 5 and 6 group, modelling for teachers and another teacher working with groups of Year 7 and 8 students in Terms 1 and 2 on WTB using Loss of Learning Funding from MOE. Noticeable improvement in attitudes and achievement.
Monitor attendance of students including lateness	Ongoing	Teachers and Principal	Students in Year 7 2023 with frequent lateness and attendance issues followed up by teacher and attendance services as appropriate. Out of the 17 students identified as not meeting expectation, 8 of them have less than 90% attendance.
Data analysis meetings held to identify trends and patterns, plan interventions, research best practice and review progress	Term 1, Term 2 and Term 4	All staff	Completed
Set up collaborative Cycle of Improvement to conduct a shared focus based on 2022 data. This could include exploring the following to effect change: <ul style="list-style-type: none"> Establishing Formative Assessment Practices Flexible grouping Growing student agency Learner Dispositions Phonological awareness Using research to effect change Writers' Toolbox 	Term 1	All staff	Team cycles of improvement were successful in creating collective responsibility for this cohort. DATS and strategies shared. More robust tracking and analysis of data was needed to address the emerging issues. This needs to be a focus in 2024.
Professional development with outside facilitator from Writers Toolbox (previously known as WTE) for the Year 3 to 6 teams involving the following: <ul style="list-style-type: none"> Team meetings Workshops Coaching Facilitator and staff co-teaching Collaborative planning Use of online tool (year 5 and 6 only) Use of resources available Year 7 and 8 teacher mentors 	Whole Year	Year 5 and 6 Team	All staff involved continue to find the PLD highly successful in lifting student confidence and achievement. Teachers shared that they feel empowered to teach writing successfully. Teacher mentors to worked with staff to ensure that once the professional development contract finished, we will be able to continue the programme. 2 staff presented at the International Literacy Conference on our implementation of WTB
Continued moderation of achievement expectations and use of mid-point expectations to have greater consistency in levelling for writing, and increase teacher self-efficacy	Ongoing	All staff Year 5 and 6 team	Feedback from staff indicated that they found this activity very useful and would like to make it termly.
Establish expectations re how a writing lesson should be structured to achieve maximum impact –i.e. timing, content, use of student voice/feedback	Term 1	All staff Year 5/6 team	Completed.

Evaluation and Analysis of the School's Student Progress and Achievement

80% of our students are achieving at or above expectation in literacy and numeracy. They continue to achieve well, and this is reflected in other areas of the curriculum. Although we do not track achievement in the other areas of the curriculum in terms of levelling, student engagement and attitude are noted by teachers, and this is included in our reporting to parents using either Seesaw or written reports - whichever is most appropriate.

Some of those students identifying as Māori continue to be overrepresented in the group achieving below expectation in Literacy and Numeracy.

We continue to provide support and differentiated programmes for all students identified as achieving below expectation in Literacy and Numeracy. We are also running an ESOL programme as our number of students who have English as a second language grows.



KIWISPORT FUNDING 2023

In 2023 Waitakere Primary received Kiwisport funding of \$7105.24

The 2023 Kiwisport funding was used to purchase a range of equipment to help students to have access to a wider range of sporting codes and increase the participation in both organised team and individual sports. To increase accessibility for children to play in a range of areas of the school, new basketball backboards and hoops were purchased and placed in both senior and junior areas of the school. Small netball hoops were also purchased to encourage and allow our youngest junior students the opportunity to get involved in netball. We also replaced broken and old equipment that teachers and students used regularly, including footballs, basketballs, rugby balls, hula hoops, handballs, and soft bouncy balls. These were also used as part of our training and playing in our local zone interschool sports competition.

Some of the funding was also used to purchase modified sports gear to allow the opportunity for a wider range of students with cognitive and physical needs to have access to participate in sports and games at our school. For the junior school, we purchased a variety of different fine motor equipment to encourage development of hand eye coordination and increased movement. In the senior school, we purchased and replaced a range of balls and gear that is regularly used as well as gear to improve stamina and fitness.


Rhys Hodge
Teacher in charge of Sports



Waitakere School

Reporting on the Principles of being a Good Employer for the year ended 31 December 2023

- An up-to-date record is kept by the school of staff gender, age, ethnicity and health needs. All steps are taken to ensure a fair and equal working environment for all staff.
- The practise of employment is done by shortlisting suitable applicants related to their skills, experience and qualifications according to the job description.
- The school has a "Runanga" who supports the school in Te reo Maori with fundraising and expertise and they have a representative on the Board of Trustees. We have 7 staff that identify as Maori and Pacifica which is representative of student ethnicity.
- Fixed term units for responsibility are advertised each year according to the areas of responsibility related to the goals of the school.
- Professional Development is tailored to meeting the goals of the school, with emphasis put on literature and maths.
- Opportunities are offered to women and men on an equal basis, with provision for family responsibilities and meets all Equal Employment opportunity requirements.


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Heather Atkinson

Principal – Waitakere School

19.3.2024

Date:



How Waitakere Primary School have given effect to Te Tiriti o Waitangi

2023

Waitakere Primary has an active Runanga who works alongside the school in supporting local tikanga Māori, mātauranga Māori and te ao Māori. We meet with our Māori whānau to hear their feedback on our programmes and ways in which we can further embed te ao Māori in our school. Our school mihi and karakia are used in classrooms, at assemblies and school events. Our school values – Manaakitanga, Haepapatanga, and Manawaroa underpin and are embedded in our student learner profile and behaviour management plan.

Te ao Māori and te reo Māori continue to be a focus in our school professional learning programmes with teachers enrolled in te Reo courses for the year. Our Te Ao Māori team, which has a member of each teaching team in it, plan our Te ao Māori focus for each term. Students share a focus phrase/kupu or conversation starter, that relates to the classroom or playground each day for a week, (using our school speaker system). Our 2 kapa haka groups, which combined have over 200 students, meet weekly and perform at school events. Students not involved in kapa haka participate in te reo lessons.

Mātauranga Māori and te ao Māori are woven throughout our inquiries and curriculum. Matariki events and activities are planned and span several weeks, as well as student led activities to support ngā wiki te reo Māori.

Students identifying as Māori are part of our priority students tracking – on average our Māori students working at or above expectations are achieving 10% below the general population in reading (75% as compared to 87%), writing (71% as compared to 82%) and maths (75% as compared to 86%). We have learning support programmes and a focus on improving attendance to lift this achievement.