

TE PUKE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2016

Principal: Andrea Dance

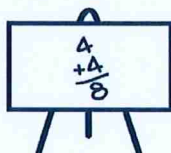
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TE PUKE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Members of the Board

Te Puke 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.

Rona Wheeldan
Full Name of Presiding Member

Andrea Dance
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

31/05/24
Date:

31/05/24
Date:

Te Puke 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	3,927,022	4,081,800	3,908,977
Locally Raised Funds	3	225,889	143,700	244,647
Interest		18,846	2,500	4,951
Gain on Sale of Property, Plant and Equipment		-	-	27,391
Total Revenue		4,171,757	4,228,000	4,185,966
Expense				
Locally Raised Funds	3	107,393	95,500	92,946
Learning Resources	4	2,743,339	2,989,500	2,740,922
Administration	5	637,463	566,500	598,635
Interest		3,252	-	3,480
Property	6	792,414	622,500	659,176
Loss on Disposal of Property, Plant and Equipment		4,440	-	-
Total Expense		4,288,301	4,274,000	4,095,159
Net Surplus / (Deficit) for the year		(116,544)	(46,000)	90,807
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(116,544)	(46,000)	90,807

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

Te Puke 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		1,022,376	935,000	922,432
Total comprehensive revenue and expense for the year		(116,544)	(46,000)	90,807
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		15,167	-	9,137
Equity at 31 December		920,999	889,000	1,022,376
Accumulated comprehensive revenue and expense		920,999	889,000	1,022,376
Reserves		-	-	-
Equity at 31 December		920,999	889,000	1,022,376

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.

Te Puke 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	235,916	306,668	185,334
Accounts Receivable	8	168,383	170,000	210,066
Prepayments		11,175	9,000	8,478
Inventories	9	54,161	27,000	39,525
Investments	10	100,000	100,049	318,903
Funds Receivable for Capital Works Projects	17	11,955	-	31,171
		581,590	612,717	793,477
Current Liabilities				
GST Payable		24,917	4,000	6,585
Accounts Payable	12	200,582	200,000	248,900
Borrowings	13	6,060	6,000	6,060
Revenue Received in Advance	14	2,372	-	21,196
Provision for Cyclical Maintenance	15	96,641	-	72,317
Finance Lease Liability	16	23,740	40,000	21,881
Funds held for Capital Works Projects	17	130,614	-	129,834
		484,926	250,000	506,773
Working Capital Surplus/(Deficit)		96,664	362,717	286,704
Non-current Assets				
Property, Plant and Equipment	11	892,000	690,000	845,783
		892,000	690,000	845,783
Non-current Liabilities				
Borrowings	13	6,060	6,000	12,120
Provision for Cyclical Maintenance	15	44,974	145,717	84,717
Finance Lease Liability	16	16,631	12,000	13,274
		67,665	163,717	110,111
Net Assets		920,999	889,000	1,022,376
Equity		920,999	889,000	1,022,376

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

Te Puke 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		1,125,826	1,446,800	1,116,771
Locally Raised Funds		217,784	143,700	247,647
Goods and Services Tax (net)		18,331	-	(2,706)
Payments to Employees		(752,350)	(602,000)	(782,651)
Payments to Suppliers		(650,433)	(938,317)	(387,248)
Interest Paid		(3,252)	-	(3,480)
Interest Received		18,846	2,500	4,951
Net cash from/(to) Operating Activities		(25,248)	52,683	193,284
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	27,391
Purchase of Property Plant & Equipment (and Intangibles)		(144,394)	(40,000)	(231,950)
Purchase of Investments		(6,604)	-	-
Proceeds from Sale of Investments		225,507	-	97,299
Net cash from/(to) Investing Activities		74,509	(40,000)	(107,260)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,167	-	9,137
Finance Lease Payments		(27,784)	(13,000)	(40,857)
Repayment of Loans		(6,060)	(6,000)	(6,058)
Funds Administered on Behalf of Other Parties		19,998	-	(9,539)
Net cash from/(to) Financing Activities		1,321	(19,000)	(47,317)
Net increase/(decrease) in cash and cash equivalents		50,582	(6,317)	38,707
Cash and cash equivalents at the beginning of the year	7	185,334	312,985	146,627
Cash and cash equivalents at the end of the year	7	235,916	306,668	185,334

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.

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,489,878	1,441,800	1,515,064
Teachers' Salaries Grants	1,851,979	2,200,000	1,919,317
Use of Land and Buildings Grants	579,493	435,000	472,129
Other Government Grants	5,672	5,000	2,467
	<u>3,927,022</u>	<u>4,081,800</u>	<u>3,908,977</u>

The school has opted in to the donations scheme for this year. Total amount received was \$53,000.

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	21,215	20,000	135,188
Fees for Extra Curricular Activities	26,483	30,700	39,109
Trading	54,711	51,000	51,607
Fundraising & Community Grants	92,079	-	-
Other Revenue	31,401	42,000	18,743
	<u>225,889</u>	<u>143,700</u>	<u>244,647</u>
Expense			
Extra Curricular Activities Costs	29,110	38,500	37,426
Trading	55,242	49,000	55,520
Fundraising and Community Grant Costs	23,041	8,000	-
	<u>107,393</u>	<u>95,500</u>	<u>92,946</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>118,496</u>	<u>48,200</u>	<u>151,701</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	80,914	88,500	86,092
Employee Benefits - Salaries	2,499,911	2,762,000	2,511,383
Staff Development	35,778	29,000	26,542
Depreciation	126,736	110,000	116,905
	<u>2,743,339</u>	<u>2,989,500</u>	<u>2,740,922</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,813	7,000	6,700
Board Fees	3,295	3,500	3,660
Board Expenses	4,038	10,000	9,321
Communication	9,874	4,500	4,667
Consumables	9,439	2,500	8,823
Operating Leases	18,465	10,000	4,182
MOE Lunches	361,962	345,000	341,408
Other	86,386	81,000	83,530
Employee Benefits - Salaries	127,979	92,000	124,487
Insurance	11,212	11,000	11,857
	<u>637,463</u>	<u>566,500</u>	<u>598,635</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	4,997	4,500	4,836
Consultancy and Contract Services	41,862	38,000	31,578
Cyclical Maintenance	18,576	30,000	28,660
Grounds	17,177	14,500	18,562
Heat, Light and Water	18,780	20,000	13,717
Rates	13,856	14,000	13,524
Repairs and Maintenance	30,915	14,000	19,643
Use of Land and Buildings	579,493	435,000	472,129
Security	9,153	4,500	4,219
Employee Benefits - Salaries	57,605	48,000	52,308
	<u>792,414</u>	<u>622,500</u>	<u>659,176</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	81,285	306,668	185,334
Short-term Bank Deposits	154,631	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>235,916</u>	<u>306,668</u>	<u>185,334</u>

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

Of the \$235,916 Cash and Cash Equivalents, \$130,614 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	10,012	-	20,731
Banking Staffing Underuse	6,880	-	14,042
Teacher Salaries Grant Receivable	151,491	170,000	175,293
	<u>168,383</u>	<u>170,000</u>	<u>210,066</u>
Receivables from Exchange Transactions	10,012	-	20,731
Receivables from Non-Exchange Transactions	158,371	170,000	189,335
	<u>168,383</u>	<u>170,000</u>	<u>210,066</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	54,161	27,000	39,525
	<u>54,161</u>	<u>27,000</u>	<u>39,525</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	100,000	100,049	318,903
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>100,000</u>	<u>100,049</u>	<u>318,903</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	503,003	55,418	-	-	(27,515)	530,906
Furniture and Equipment	141,849	53,381	-	-	(25,610)	169,620
Information and Communication Technology	119,808	35,595	-	-	(32,129)	123,274
Motor Vehicles	41,252	-	-	-	(10,783)	30,469
Leased Assets	34,796	33,000	-	-	(30,065)	37,731
Library Resources	5,075	-	(4,441)	-	(634)	-
Balance at 31 December 2023	<u>845,783</u>	<u>177,394</u>	<u>(4,441)</u>	<u>-</u>	<u>(126,736)</u>	<u>892,000</u>

The net carrying value of furniture and equipment held under a finance lease is \$37,731 (2022: 34,796)

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	769,268	(238,362)	530,906	713,850	(210,847)	503,003
Furniture and Equipment	704,747	(535,127)	169,620	665,756	(523,907)	141,849
Information and Communication Technology	301,001	(177,727)	123,274	268,044	(148,236)	119,808
Motor Vehicles	107,513	(77,044)	30,469	107,513	(66,261)	41,252
Leased Assets	170,503	(132,772)	37,731	160,334	(125,538)	34,796
Library Resources	-	-	-	15,584	(10,509)	5,075
Balance at 31 December 2023	2,053,032	(1,161,032)	892,000	1,931,081	(1,085,298)	845,783

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	34,584	15,000	59,887
Accruals	6,000	15,000	9,150
Employee Entitlements - Salaries	151,491	170,000	175,293
Employee Entitlements - Leave Accrual	8,507	-	4,570
	200,582	200,000	248,900
Payables for Exchange Transactions	200,582	200,000	248,900
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	200,582	200,000	248,900

The carrying value of payables approximates their fair value.

13. Borrowings

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	6,060	6,000	6,060
Loans due after one year	6,060	6,000	12,120
	12,120	12,000	18,180

The school has borrowings at 31 December 2023 of \$12,120 (31 December 2022 \$18,180). This loan is from the EECA Bank for the purpose of lighting upgrade. The loan is unsecured, interest is 0% per annum and the loan is payable with interest in equal instalments of \$1,515.

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	2,372	-	21,196
	<u>2,372</u>	<u>-</u>	<u>21,196</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	157,034	157,034	128,374
Increase to the Provision During the Year	18,576	30,000	28,660
Provision at the End of the Year	<u>175,610</u>	<u>187,034</u>	<u>157,034</u>
Cyclical Maintenance - Current	96,641	-	72,317
Cyclical Maintenance - Non current	44,974	145,717	84,717
	<u>141,615</u>	<u>145,717</u>	<u>157,034</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on quotes from a suitably qualified painter.

16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	23,740	40,000	21,881
Later than One Year and no Later than Five Years	16,631	12,000	13,274
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>40,371</u>	<u>52,000</u>	<u>35,155</u>
Represented by			
Finance lease liability - Current	23,740	40,000	21,881
Finance lease liability - Non current	16,631	12,000	13,274
	<u>40,371</u>	<u>52,000</u>	<u>35,155</u>

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 9.

2023	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Toilets A Block	238157	85,771	-	(35,259)	-	50,512
Block A	233087	(17,053)	11,037	-	6,016	-
SIP Canopy	223091	44,063	21,500	(65,563)	-	-
Fencing	229526	(8,373)	7,500	-	873	-
Security		-	8,619	(8,990)	-	(371)
LSC		-	2,441	-	-	2,441
Special Needs	214579	-	-	(5,839)	-	(5,839)
Block B	238519	-	20,281	-	-	20,281
Electrical	238518	-	22,065	(13,151)	-	8,914
Roofing	238516	-	37,797	(2,000)	-	35,797
LPSM		-	13,669	(1,000)	-	12,669
Room 16	219108	(5,745)	-	-	-	(5,745)
Totals		98,663	144,909	(131,802)	6,889	118,659

Represented by:

Funds Held on Behalf of the Ministry of Education	130,614
Funds Receivable from the Ministry of Education	(11,955)

2022	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Toilets A Block	238157	-	88,038	(2,267)	-	85,771
Block A	233087	(5,297)	99,330	(111,086)	-	(17,053)
SIP Canopy	223091	119,244	56,241	(131,422)	-	44,063
Fencing	229526	-	60,723	(69,096)	-	(8,373)
Room 16	219108	(5,745)	-	-	-	(5,745)
Totals		108,202	304,332	(313,871)	-	98,663

Represented by:

Funds Held on Behalf of the Ministry of Education	129,834
Funds Receivable from the Ministry of Education	(31,171)

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 \$
<i>Board Members</i>		
Remuneration	3,295	3,660
<i>Leadership Team</i>		
Remuneration	277,610	384,990
Full-time equivalent members	2	3
Total key management personnel remuneration	280,905	388,650

There are 7 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 finance, property and student welfare matters.

Principal 1

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	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	5	2
110-120	1	-
120-130	-	1
	6.00	3.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities and no contingent assets 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.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$351,803 (2022:\$129,834) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Toilets A Block	108,931	37,526	71,405
Block B	205,000	-	205,000
Electrical	25,254	13,151	12,103
LPSM - Site Modifications	17,410	1,000	16,410
Roofing	48,885	2,000	46,885
Total	405,480	53,677	351,803

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any operating contracts. (2022: Nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	235,916	306,668	185,334
Receivables	168,383	170,000	210,066
Investments - Term Deposits	100,000	100,049	318,903
Total financial assets measured at amortised cost	504,299	576,717	714,303

Financial liabilities measured at amortised cost

Payables	200,582	200,000	248,900
Finance Leases	40,371	52,000	35,155
Total financial liabilities measured at amortised cost	253,073	264,000	302,235

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the Readers of Te Puke Primary School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Te Puke Primary School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, TPPS Annual Implementation plan and The Strategic Plan, 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 the School.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand



Learning Together
Akona Piri Tahī

TPPS Annual Implementation Plan



Identity

Ahurea



Growth

Tikanga



Creativity

Whakatipu

Vision for 2024: Culture Identity Growth

As we embark on a new year, we are excited to share an overview of who we were in 2023 and our aspirations for the journey ahead in 2024. At Te Puke Primary School, our vision of "culture, identity, and growth" guides our efforts to deliver the finest educational opportunities and experiences for our vibrant community. We are dedicated to ensuring our students are literate and numerate, providing them with the choices needed to reach their potential beyond school.

Our school, deeply rooted in the history of Waitaha, reflects strong connections to the values of our local hapu. We are committed to creating an environment where every child feels their culture is valued, while maintaining a steadfast commitment to the bicultural partnerships of Aotearoa New Zealand.

Te Puke Primary School (TPPS) Focus Areas for 2024:

At Te Puke Primary School, we are dedicated to fostering culture, identity, and growth. Our key focus areas for 2024 are designed to enhance the overall learning experience and elevate academic progress across various domains, with a strong emphasis on structured literacy and numeracy.

Little Learners Love Literacy (LLLL)

We are adopting a structured literacy approach that emphasises explicit, systematic, and sequential teaching of literacy at multiple levels. This includes phonemes, letter-sound relationships, syllable patterns, morphemes, vocabulary, sentence structure, paragraph structure, and text structure.

Numicon Numeracy

We are implementing a mastery approach in numeracy through Numicon, which integrates communication, exploring relationships, and generalising concepts. This involves hands-on learning, explicit teaching, play, problem-solving, and inquiry-based learning.

Digital Fluency

We are focusing on enhancing digital fluency among students, aiming to move beyond basic technology consumption. Our goal is to integrate digital skills into the local curriculum, fostering creativity and critical thinking through multimedia methods such as animation and movie-making.

Te Reo/Te Ao Māori Everyday

We prioritise the integration of Te Reo and Te Ao Māori into daily learning experiences, emphasising cultural relevance and understanding.

Where to in 2024

- Individual Progress: Continuing our focus on individual progress, sharing data regularly with the Board of Trustees, and building resources to support new programs. Weekly progress awards will be shared in each environment.
- Literacy and Numeracy Initiatives: Driving the implementation of structured literacy programs and numeracy initiatives, providing support and confidence for teachers.
- Professional Development: Investing in professional development in various curriculum areas and supporting ESOL programs for enhanced reading, writing, and oral language skills.
- Learner Profile: Implementing and scaffolding the Learner Profile as a school-wide approach.
- Resilience and GEM Values: Teaching resilience and GEM values at the beginning of each week.
- Wellbeing and Mindfulness: Incorporating M4L and mindfulness practices.
- Community Involvement: Engaging the community in projects in and around the kura.
- Tikanga Protocols: Implementing and embedding tikanga protocols in our daily practice.

Community Engagement and Professional Development

- Community Engagement/Consultation: Strengthening communication with the community/whānau and making Te Ao Māori and Te Reo Māori integral to staff professional development.
- Professional Development (PLD): Engaging in PLD programs covering Numicon, LLLL/The Code, The Resilience Project, Aotearoa NZ Histories, Localised Curriculum, TAPASA, Te Mātaiaho, specialised writing sessions, and culturally responsive PD through Niho Taniwha and Tui Tuia ki TAPASA Learning Circle.

Assessment Changes

- Assessment and Reporting: Aligning assessments with the programs being delivered at TPPS and adopting a reporting structure focused on progress throughout the year.

Overall Academic Progress 2023 and Goals for 2024

Celebrating a significant improvement in progress in Reading, Writing, and Maths based on mid-year data:

- Reading: Increased by 31%
- Writing: Increased by 31%
- Maths: Increased by 30%

By the end of 2024 we would like to see 75 to 80% of our tamariki making progress in reading writing and maths.

Notable achievements in targeted groups, showcasing the dedication and hard work of both learners and teaching staff.

71% of Year 3 students made progress in Reading.
78% of Year 6 students made progress in Reading, 65% made progress in Writing and 72% made progress in Numeracy

At the end of 2023:

66% of students were working within or above the expected curriculum expectations for Reading.

56% of students were working within or above the expected curriculum expectations for Writing.

69% of students were working within or above the expected curriculum expectations for Number/Algebra.

JUNIOR SCHOOL:

Reading:

81% of Year 2 made progress

Writing:

70% of Year 2 made progress

Maths:

81% of Year 2 made progress

MIDDLE SCHOOL:

Reading:

71% of Year 3 and 76% of Year 4 made progress

Writing:

67% of Year 3 and 61% of Year 4 made progress

Maths:

71% of Year 3 and 84% of Year 4 made progress

SENIOR SCHOOL:

Reading:

We 57% of Year 5 and 78% of Year 6 made progress

Writing:

53% of Year 5 and 65% of Year 6 made progress

Maths:

55% of Year 5 and 72% of Year 6 made progress

73% of our students made progress in Reading

62% of our students made progress in Writing

71% of our students made progress in Maths

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Te Puke Primary School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Te Puke Primary School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Te Puke Primary School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Te Puke Primary School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Te Puke Primary School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Te Puke Primary School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

TE PUKE PRIMARY SCHOOL STRATEGIC PLAN



Identity

Ahurea



Growth

Tikanga



Creativity

Whakatipu



Learning Together
Akona Piri Tahī

IDENTITY, CULTURE & GROWTH

Ahurea, Tikanga & Whakatipu



Strategic Goals



Build a strong and confident **IDENTITY** of ourselves, our kura and our community.

Strategic Initiatives

***High expectations for every ākonga** that promote engagement and self-awareness.

***A supportive and culturally sustaining learning environment** that promotes inclusion and collaboration. Students are confident in who they are and where they come from.

***Student voice, agency and leadership** empower ākonga, build confidence, and school culture.

***Meeting our responsibilities as Treaty Partners** to ensure our Māori ākonga can succeed as Māori.

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

Consistently create a culture of whānau, showing care, love, and support for each and every tamaiti.

Tamariki are leading their learning and can discuss their progress and next steps.

Embed a strong kura approach around hauora / mindfulness.

Tikanga protocols, Te Reo Māori and Te Ao Māori are strongly implemented and imbedded in daily practice. Grow and develop reo rua provision within the kura.

Our learning support system meets the diverse needs of our ākonga.

Timeline

Wellbeing and
Mindfulness - Resilience
Project Pathway

Tikanga, Te Reo and Te Ao Māori
Imbedded in daily practice

Accessing support for all
ākonga

Ākonga have choice in their
learning and can discuss
progress and next learning steps.

2
4
2
5
2
6



Create a school **CULTURE** that acknowledges progress and success in teaching and learning.

***Provide a responsive and engaging localised curriculum** that challenges ākonga to build and apply new knowledge.

***Evidence based teaching and practices** drives individual progress.

***Responsive assessment practices and feedback** inform teaching and learning.

***Build leadership capacity** through creating opportunities.

Link to NELPS
Objectives 1, 2, 3, 4

Curriculum reflects mana whenua and localised history.

Consistent teaching and learning practices reviewed, adapted and embedded.

Kaiako provide regular feedback to ākonga and whānau on their progress against individual learning goals and curriculum progress using Hero.

Quality professional development focused on our strategic goals, including external consultants, school visits, internal professional development, conferences etc.

Alongside the Kohiri Ako
develop a Localised
Curriculum Resource

Teaching and Learning Practices -
consistent delivery of structured literacy
and numicon.

Teaching is shaped by individual learning
progress and next steps.

Staff Professional Development is
responsive to individuals, teams and
progress.

2
4
2
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2
6



GROWING
authentic
partnerships to
strengthen
connections with
mana whenua,
local community
and whānau.

***Partnerships with mana whenua, whānau, local iwi and community** enhance ākonga learning.

***Provide opportunities and experiences** for community and whānau to be engaged in the learning and progress.

***Develop and communicate our TPPS learner profile.**

Link to NELPS
Objectives 1, 2, 3, 4

To develop a community understanding of the TPPS learner profile.

Kaiako seek and use whānau, community and iwi's knowledge, skills, strengths and interests in developing localised curriculum.

Review and adapt rich opportunities for parents, whānau and the community to positively engage in students' learning and progress.

Our community understands our
vision, values and beliefs about
learning.

Whānau active in celebrating
their child's learning at student
led learning conferences and Po
Whakanuia

Whānau, iwi, and hapū are
actively involved in supporting
ākonga and their learning
progress.

2
4
2
5
2
6

AIM:

Identity - Build a strong and confident **IDENTITY** of ourselves, our kura and our community.



IDENTITY

Strategic Initiatives

- ***High expectations for every ākonga** that promote engagement and self-awareness.
- ***A supportive and culturally sustaining learning environment** that promotes inclusion and collaboration. Students are confident in who they are and where they come from and teachers show an understanding of the ethnic identities, languages and cultures within their classroom and kura.
- ***Student voice, agency and leadership** empower ākonga, build confidence, and school culture.
- *Meeting our **responsibilities as Treaty Partners** to ensure our Māori ākonga can succeed as Māori.

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

- Consistently create a culture of whānau, showing care, love, and support for each and every tamaiti.
- Tamariki are leading their learning and can discuss their progress and next steps.
- Embed a strong kura approach around hauora / mindfulness.
- Tikanga protocols, Te Reo Māori and Te Ao Māori are strongly implemented and imbedded in daily practice. Grow and develop reo rua provision and Tapasa within the kura.
- Our learning support system meets the diverse needs of our ākonga.

Actions	WHO	Resources	Timeframe	Measure/Outcomes
Localised Curriculum Term 1	AST, WST, All Staff	Hub	Every year	All staff will be able to retell Waitaha histories and identify the key environmental landmarks.
Engage Mana whenua to co-construct TPPS tikanga, kawa, curriculum design and environment.	AST, WST, NM	Waitaha Iwi - Scheduled hui	Term 1 - Term 4	Pōwhiri, karakia, waiata, purakau, and kawa at TPPS reflect Waitaha Iwi. Learner Profile Implementation
Resilience Project implemented into learning environments from Year 0-6 Hauora Hub	SLT, All Staff, The Resilience Project Staff	School resources	All year	Learner Profile Pathway - scaffolded approach Tuakana, Takawaenga and Teina
Staff to be actively involved in developing their own and students knowledge of Te Reo	SLT, All staff	Commitment to the kaupapa	Every year	Strongly embedded in the body of the kura
MAC - Niho Taniwha	Drew Manning, All Staff	PLD from MAC	All Year	Strong embedded culture and ability to converse in Te Reo Maori and connectedness with our whanau through our school radio station.
Learning Support - applications for ISC, ORS, RTLB etc accessed for students with needs alongside outside agencies and whanau	LSC, All Staff	Kahui Ako Agencies, including SWiS, MoE, RTLB services.	All Year	Students who are identified as having behavioural/learning/health needs are given support.
Progress Reporting throughout the year	All staff		Ongoing	Ākonga have choice in their learning and can discuss progress and next learning steps.
		Links to NELPS Objectives 1,2,3,4		

Aim: CULTURE: Create a school culture that acknowledges progress and success in teaching and learning.



CULTURE

*Provide a **responsive and engaging localised curriculum** that challenges ākonga to build and apply new knowledge.

***Evidence based teaching and practices** drives individual progress.

***Responsive assessment practices and feedback** inform teaching and learning.

*Build **leadership capacity** through creating opportunities.

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

- Curriculum reflects mana whenua and localised history.
- Consistent teaching and learning practices reviewed, adapted and embedded.
- Kaiako provide regular feedback to ākonga and whānau on their progress against individual learning goals and curriculum progress using Hero.
- Quality professional development focused on our strategic goals, including external consultants, school visits, internal professional development, conferences etc.

Action	Responsible	Resources	Due	Measure
Development of localised curriculum resource <small>Term 1</small>	WST/ Kahui Ako <small>Term 2</small>	Staff PD <small>Term 3</small>	End of 2025	TPPS Localised Curriculum Book for all staff being developed.
Expansion of Ngahere Kura area	Experienced Kaiako AD	Funding required	End of 2024	Area being utilised by Kaiako
Induction program booklet Induction process policy	SLT	Staff Handbook/ Hub	Ongoing	All staff will be given a booklet to refer to processes and expectations at the beginning of the year. Implementation of TPPS Hub
Staff Professional Development responsive to individuals, teams and strategic development.	SLT	PLD fundiing	Ongoing	PD planned from Strategic and annual aims/needs PLP Overview monitored
Hero Training for kaiako and board	KC	Release to scaffold	Ongoing	Staff using HERO for roll, data collection and reporting.
Structured Literacy whole school	SLT	Funding sourced	24/25/26	Writing data of Target students. New staff inducted LLLL/ CODE Cohesive approach
Numicon	KC	Release and TOD	24/25/26	Cohesive program run schoolwide
Reporting of student learning goals and progress made.	SLT/Kaiako	School Resources	Ongoing	Parent/Teacher Conferences, Po Whakanuia (Academic Sharing), Reporting mid-year and end-of-year.
		Links to NELPS Objectives 1,2,3,4		

Aim: **GROWING** authentic partnerships to strengthen connections with mana whenua, local community and whānau.



GROWTH

***Partnerships with mana whenua, whānau, local iwi and community** enhance ākonga Learning.

***Provide opportunities and experiences** for community and whānau to be engaged in the learning and progress.

***Develop and communicate our TPPS learner profile.**

Link to NELPS
Objectives 1, 2, 3, 4

Strategic Measures

- To develop a community understanding of the TPPS learner profile.
- Kaiako seek and use whānau, community and iwi's knowledge, skills, strengths and interests in developing localised curriculum.
- Review and adapt rich opportunities for parents, whānau and the community to positively engage in students' learning and progress.

Action	Responsible	Resources	Due	Measure
Clear communication with whānau - ensuring access to SMS, TPPS Facebook	BOT, Admin, SLT, All Staff	HERO SMS	Ongoing	Whānau voice - baseline and follow up data. Po whakanuia evenings and sharing
Engaging with Waitaha/ Tapuika Iwi	SLT, BoT, Iwi Representative	Iwi representative on BoT	Ongoing	PLD has a clear mana whenua contextual lens.
To implement and embed our refined vision and mission, conditions for learning and community expectations throughout all aspects of school life.	SLT/ BoT	Hui to be held Surveys	End of 2024	Ākonga, kaiako, whanau and community voice.
Refine and redesign all visual representation (e.g. signage, website, class display material etc). Culturally responsive	SLT, BoT Core Design.	Design and signage	Ongoing	Updated signage around school which reflects vision and values (culturally responsive lens)
Staff and students involved in utilising our local resources.	All	TOD	Beginning of year	Each Kaiako leading this in their spaces
Communicate the TPPS learning profile	All		Beginning of 2024	Learner Profile utilised in every hapu.
		Links to NELPS Objectives 1,2,3,4		



Homo of
Achievers

To Whom It May Concern

KIWISPORT REPORT

For the 2023 year \$5098.20 was received through the Ministry of Education Operational Grant for Kiwisport. These funds were allocated to help pay for the wages for our full-time Sports Co-Ordinator.

Andrea Dance
Principal
Te Puke Primary School



Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Te Puke Primary School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.