

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PIRINOA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Pirinoa School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 26 May 2023. This is the date at which our opinion is expressed.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport and Statement of Compliance with Employment Policy, the list of Board Members, and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

PIRINOA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2958

Principal: Richard Goodyear

School Address: 2782 Lake Ferry Road

School Postal Address: Lake Ferry Road RD 2, Featherston, 5772

School Phone: 06 307 7829

School Email: office@pirinoa.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

PIRINOA SCHOOL

Annual Report - For the year ended 31 December 2022

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Pirinoa School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Tania Joyce Macdonald

Full Name of Presiding Member

Richard John Douglas Goodyear

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

23.5.2023

Date:

23/5/23

Date:

Pirinoa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	589,192	565,765	462,312
Locally Raised Funds	3	28,710	26,200	68,628
Interest Income		2,125	500	568
Other Revenue		-	-	346
		620,027	592,465	531,854
Expenses				
Locally Raised Funds	3	13,359	10,700	13,457
Learning Resources	4	387,720	382,500	369,177
Administration	5	67,680	63,999	59,432
Finance		1,107	600	717
Property	6	118,511	118,723	104,682
Other Expenses	7	2,807	1,420	920
		591,184	577,942	548,385
Net Surplus / (Deficit) for the year		28,843	14,523	(16,531)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		28,843	14,523	(16,531)

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



Pirinoa School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		302,957	291,720	319,488
Total comprehensive revenue and expense for the year		28,843	14,523	(16,531)
Contributions from the Ministry of Education				
Equity at 31 December		331,800	306,243	302,957
Accumulated comprehensive revenue and expense		331,800	306,243	302,957
Equity at 31 December		331,800	306,243	302,957

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.



Pirinoa School
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	232,230	161,043	134,443
Accounts Receivable	9	42,734	25,790	41,883
GST Receivable		5,595	4,753	5,076
Prepayments		3,466	2,660	2,775
Investments	10	23,542	49,741	50,610
Funds Receivable for Capital Works Projects	16	11,590	-	-
		319,157	243,987	234,787
Current Liabilities				
Accounts Payable	12	60,910	38,791	42,191
Revenue Received in Advance	13	5,838	-	4,000
Provision for Cyclical Maintenance	14	40,500	-	-
Finance Lease Liability	15	5,831	3,225	3,728
Funds held for Capital Works Projects	16	61,859	-	29,247
		174,938	42,016	79,166
Working Capital Surplus/(Deficit)		144,219	201,971	155,621
Non-current Assets				
Property, Plant and Equipment	11	195,631	156,649	194,560
Work in Progress		5,981	-	-
		201,612	156,649	194,560
Non-current Liabilities				
Provision for Cyclical Maintenance	14	5,600	44,051	40,800
Finance Lease Liability	15	8,431	8,326	6,424
		14,031	52,377	47,224
Net Assets		331,800	306,243	302,957
Equity		331,800	306,243	302,957

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



Pirinoa School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		194,323	161,875	124,806
Locally Raised Funds		30,398	9,800	72,974
Goods and Services Tax (net)		(519)	-	(323)
Payments to Employees		(79,405)	(69,400)	(115,239)
Payments to Suppliers		(86,585)	(71,035)	(84,017)
Interest Paid		(1,107)	(600)	(717)
Interest Received		1,756	500	981
Net cash from/(to) Operating Activities		58,861	31,140	(1,535)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(19,666)	(4,247)	(27,875)
Purchase of Investments		(407)	-	(869)
Proceeds from Sale of Investments		27,475	-	-
Net cash from/(to) Investing Activities		7,402	(4,247)	(28,744)
Cash flows from Financing Activities				
Finance Lease Payments		(4,670)	(1,859)	(2,795)
Funds Administered on Behalf of Third Parties		36,194	-	31,508
Net cash from/(to) Financing Activities		31,524	(1,859)	28,713
Net increase/(decrease) in cash and cash equivalents		97,787	25,034	(1,566)
Cash and cash equivalents at the beginning of the year	8	134,443	136,009	136,009
Cash and cash equivalents at the end of the year	8	232,230	161,043	134,443

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

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



Pirinoa School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and 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.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Buildings	20-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Motor Vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	165,204	161,875	128,819
Teachers' Salaries Grants	354,229	323,017	270,503
Use of Land and Buildings Grants	69,759	80,873	62,990
	<u>589,192</u>	<u>565,765</u>	<u>462,312</u>

The school has opted in to the donations scheme for this year. Total amount received was \$7,650.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	500	1,000	30,160
Fees for Extra Curricular Activities	5,456	4,000	4,138
Trading	1,065	1,200	1,065
Fundraising & Community Grants	5,309	4,800	17,925
School House	16,380	15,200	15,340
	<u>28,710</u>	<u>26,200</u>	<u>68,628</u>
Expenses			
Extra Curricular Activities Costs	3,109	5,200	1,880
Trading	1,919	1,500	1,612
Fundraising & Community Grant Costs	1,754	-	1,162
School House	6,577	4,000	8,803
	<u>13,359</u>	<u>10,700</u>	<u>13,457</u>
<i>Surplus for the year Locally raised funds</i>	<u>15,351</u>	<u>15,500</u>	<u>55,171</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	11,358	14,000	13,463
Library Resources	868	800	672
Employee Benefits - Salaries	350,014	342,417	328,937
Staff Development	1,473	5,100	4,052
Depreciation	24,007	20,183	22,053
	<u>387,720</u>	<u>382,500</u>	<u>369,177</u>



5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,959	4,959	4,815
Board Fees	2,450	3,240	3,322
Board Expenses	3,146	3,500	4,479
Communication	944	1,650	1,302
Consumables	1,973	3,400	2,994
Operating Lease	71	-	-
Other	6,203	6,450	8,508
Employee Benefits - Salaries	40,914	35,000	27,912
Insurance	1,740	800	1,120
Service Providers, Contractors and Consultancy	5,280	5,000	4,980
	<u>67,680</u>	<u>63,999</u>	<u>59,432</u>

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	4,509	3,000	3,114
Cyclical Maintenance Provision	5,300	5,300	5,300
Grounds	3,072	1,000	2,333
Heat, Light and Water	6,386	5,200	5,267
Rates	1,157	1,000	794
Repairs and Maintenance	9,683	4,500	7,441
Use of Land and Buildings	69,759	80,873	62,990
Security	683	850	760
Employee Benefits - Salaries	15,860	15,000	14,968
Contractor And Consultancy	2,102	2,000	1,715
	<u>118,511</u>	<u>118,723</u>	<u>104,682</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. Other Expenses

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Transport	2,807	1,420	920
	<u>2,807</u>	<u>1,420</u>	<u>920</u>



8. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	204,549	161,043	134,443
Short-term Bank Deposits	27,681	-	-
Cash and cash equivalents for Statement of Cash Flows	232,230	161,043	134,443

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

Of the \$232,230 Cash and Cash Equivalents \$61,859 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

9. Accounts Receivable

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	150	332	-
Banking Staffing Underuse	7,187	-	21,250
Interest Receivable	580	624	211
Teacher Salaries Grant Receivable	34,817	24,834	20,422
	42,734	25,790	41,883

Receivables from Exchange Transactions	730	956	211
Receivables from Non-Exchange Transactions	42,004	24,834	41,672
	42,734	25,790	41,883

10. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	23,542	49,741	50,610
Total Investments	23,542	49,741	50,610



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	12,000	-	-	-	-	12,000
Buildings	84,475	-	-	-	(2,789)	81,686
Building Improvements	52,019	-	-	-	(3,146)	48,874
Furniture and Equipment	16,553	4,681	-	-	(5,674)	15,561
Information and Communication Technology	5,928	10,810	-	-	(4,053)	12,684
Motor Vehicles	13,442	-	-	-	(3,448)	9,994
Leased Assets	9,906	9,586	-	-	(4,834)	14,658
Library Resources	237	-	-	-	(63)	174
Balance at 31 December 2022	194,560	25,077	-	-	(24,007)	195,631

The net carrying value of equipment held under a finance lease is \$14,658 (2021: \$9,906)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	12,000	-	12,000	12,000	-	12,000
Buildings	118,076	(36,390)	81,686	118,076	(33,601)	84,475
Building Improvements	62,926	(14,052)	48,874	62,926	(10,907)	52,019
Furniture and Equipment	115,808	(100,247)	15,561	111,128	(94,575)	16,553
Information and Communication Technology	76,161	(63,477)	12,684	65,350	(59,422)	5,928
Motor Vehicles	17,239	(7,245)	9,994	17,239	(3,797)	13,442
Leased Assets	22,689	(8,031)	14,658	15,350	(5,444)	9,906
Library Resources	20,996	(20,822)	174	20,996	(20,759)	237
Balance at 31 December	445,895	(250,264)	195,631	423,065	(228,505)	194,560



12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	20,793	8,933	9,499
Accruals	4,959	4,675	4,815
Employee Entitlements - Salaries	34,817	24,834	27,641
Employee Entitlements - Leave Accrual	341	349	236
	<u>60,910</u>	<u>38,791</u>	<u>42,191</u>
Payables for Exchange Transactions	60,910	38,791	42,191
	<u>60,910</u>	<u>38,791</u>	<u>42,191</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income In Advance	5,838	-	4,000
	<u>5,838</u>	<u>-</u>	<u>4,000</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	40,800	38,751	35,500
Increase to the Provision During the Year	5,300	5,300	5,300
Provision at the End of the Year	<u>46,100</u>	<u>44,051</u>	<u>40,800</u>
Cyclical Maintenance - Current	40,500	-	-
Cyclical Maintenance - Non current	5,600	44,051	40,800
	<u>46,100</u>	<u>44,051</u>	<u>40,800</u>

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



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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	7,147	3,225	4,328
Later than One Year and no Later than Five Years	9,632	8,326	7,535
Future Finance Charges	(2,517)	-	(1,711)
	<u>14,262</u>	<u>11,551</u>	<u>10,152</u>
Represented by			
Finance lease liability - Current	5,831	3,225	3,728
Finance lease liability - Non current	8,431	8,326	6,424
	<u>14,262</u>	<u>11,551</u>	<u>10,152</u>

16. Funds Held (Owed) for Capital Works Projects

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

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Outside Canopy	230179	21,166	3,714	(23,880)	-	1,000
Intruder Alarm Upgrade	234747	8,081	-	(11,560)	-	(3,479)
234748 Electrical Upgrade	234748	-	31,226	(39,337)	-	(8,111)
Fire Alarm Upgrade	232030	-	65,500	(4,641)	-	60,859
Totals		<u>29,247</u>	<u>100,440</u>	<u>(79,418)</u>	<u>-</u>	<u>50,269</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	61,859
Funds Receivable from the Ministry of Education	(11,590)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Outside Canopy	230179	-	42,414	(21,248)	-	21,166
Intruder Alarm Upgrade	234747	-	8,081	-	-	8,081
Totals		<u>-</u>	<u>50,495</u>	<u>(21,248)</u>	<u>-</u>	<u>29,247</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	29,247
Funds Receivable from the Ministry of Education	-



17. Related Party Transactions

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

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

Aaron Donges, board member completes maintenance jobs at school as and when required.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,450	3,322
<i>Leadership Team</i>		
Remuneration	190,675	206,747
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	193,125	210,069

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 9 and 9 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50 - 60	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-
Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	20 - 30	100 - 110
Benefits and Other Emoluments	0 - 1	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
	1.00	0.00

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



19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

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

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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



21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$46,128 contract for the Outside Canopy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$46,128 has been received of which \$45,128 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$12,096 contract for the Intruder Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,081 has been received of which \$11,560 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$34,073 contract for the 234748 Electrical Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,226 has been received of which \$39,337 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$80,983 contract for the Fire Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$65,500 has been received of which \$4,641 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$50,636 contract for the Outside Canopy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$42,414 has been received of which \$21,248 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$12,000 contract for the Intruder Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,081 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	232,230	161,043	134,443
Receivables	42,734	25,790	41,883
Investments - Term Deposits	23,542	49,741	50,610
Total Financial assets measured at amortised cost	298,506	236,574	226,936

Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	60,910	38,791	42,191
Finance Leases	14,262	11,551	10,152
Total Financial Liabilities Measured at Amortised Cost	75,172	50,342	52,343



23. Events After Balance Date

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

24. Comparatives

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



Pirinoa School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tania Macdonald	Presiding Member	Appointed	Mar 2024
Richard Goodyear	Principal	ex Officio	Sep 2025
Andrea Didsbury	Parent Representative	Elected	Sep 2022
Sara Sutherland	Parent Representative	Elected	Sep 2022
Aaron Donges	Parent Representative	Appointed	Sep 2025
Marcus Edge	Parent Representative	Appointed	Sep 2025
Luke Tipoki	Parent Representative	Appointed	Sep 2025
Treena Fitness	Parent Representative	Appointed	Mar 2024
Natalie Lagah	Staff Representative	Appointed	Sep 2025
Jane Gibbens	Other	Appointed	Mar 2024
Eugene Moore	Ex-Principal	Appointed	Apr 2022

Pirinoa School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$784 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Pirinoa 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.



Our Vision: Where kids can be kids, and curiosity and self-worth are nurtured.

Statement of Variance 2022

2021 - 2023 Strategic Goal 1				
To have highly effective teachers who embed their teaching in sound pedagogy and reflective practices				
Outcome: Our teachers are highly skilled and continually improve on their practice				
Key 2022 strategies	Actions	Timeframe by term	Measuring Success	
1) Work collaboratively to develop our own Pirinoa version of the Professional Growth Cycles to reflect on and strengthen our teaching practice against the six Quality Practice Standards for the Teaching Profession	Create Pirinoa School's Quality Practice Standards	✓	✓	What did we want success to look like?:
	Each staff member will select a goal for their PGC	✓	✓	<ul style="list-style-type: none"> Staff meetings minimise admin and maximise the look and feel of PLGs The teaching team produces a Pirinoa PGC document that is identified as helpful Teachers regularly share insights from their PD at staff meetings, focusing on impacts on equity and excellence and/or identified school goals e.g. Lighthouse Values Improvement in student achievement data, engagement data, behaviour data, attendance data. In particular for underachieving students
	Teachers will engage in PD and development opportunities related to their goal <ul style="list-style-type: none"> Observations Readings PLD Feedback 	✓	✓	What actually happened in 2022?
	Make connections with other schools in the South Wairarapa/Greater Wairarapa on the same journey as us. Share, collaborate with these schools	✓	✓	<ul style="list-style-type: none"> <u>This goal was achieved</u> We have been developing a coherent and sustainable Professional Growth Cycles system, and have had a year of goal setting, professional reflections, robust staff meeting discussions around pedagogy and classroom practice. We have adopted a new End of Year 'sign off' system. We have had plenty of formal professional learning sessions.
	Review the PGC process to ensure it leads to better outcomes and is fit for purpose	✓	✓	<ul style="list-style-type: none"> Variance to report: No What has been the impact? <ul style="list-style-type: none"> Our staff meetings are less admin and more professional learning based. We have a good culture of professional conversations. We have included our support staff in

2) Maintain a supportive collegial environment which prioritises staff wellbeing	Have regular social and team building sessions throughout the year Complete wellbeing surveys Identify personal wellbeing actions. Progress with these are to be discussed twice a term as part of a staff meeting						<p>more of the professional development, and have included the Board in one professional learning session. We are well set up to develop a coherent and sustainable PGC system in 2023</p> <ul style="list-style-type: none"> ○ At the time of this report being written the early signs are that there has been an increase in writing achievement linked to our Prof Dev priorities ● Recommendations for 2023: <ul style="list-style-type: none"> ○ With regards to PGCs we recommend this now becomes Business as Usual (BAU). It will happen, and it will continue to grow naturally and does not need to be a strategic priority for 2023 ○ We recommend creating an entirely new key strategy here that links teacher development + use of resources (people + materials) to student achievement
		✓	✓	✓	✓	✓	<p>What did we want success to look like?:</p> <ul style="list-style-type: none"> ● We develop our own survey questions: what would I like to be asked with respect to my own wellbeing? We use this survey to get a snapshot ● All staff report high levels of wellbeing and that the environment is collegial. We look for specific actions that we can repeat/enhance in 2023
		-	-	-	-	-	<p>What actually happened in 2022?</p> <ul style="list-style-type: none"> ○ <u>This goal was achieved</u> ○ We have committed to regular social events as a team ○ We have not instituted a formal wellbeing needs analysis ○ A culture continues whereby staff have the opportunity to raise concerns and seek help, both informally and formally. Staff are checked in on by senior members of the team. ○ I have added a basic wellbeing checklist into the End of Year one-on-one conversations ● Variance to report: No ● What has been the impact? <ul style="list-style-type: none"> ○ There has been no reported negative impact of this less formal way of supporting wellbeing. A less formal way of managing staff wellbeing means that it is better ingrained into our school culture. ● Recommendations for 2023: <ul style="list-style-type: none"> ○ We review this area at our TOD in December and based on that review we either <ul style="list-style-type: none"> ■ Continue to make wellbeing a priority in 2023 but remove it from the Strategic Plan and assign it to BAU

						<p>at the record keeping that we do, the troubling incidents are with a small number of students who already have significant amounts of work being done with them and their whānau.</p> <ul style="list-style-type: none"> Recommendations for 2023: <ul style="list-style-type: none"> We do not continue with school values as a strategic priority. We are trucking along nicely in this area and so it should be a BAU item.
5) Establish clear and precise learning/progress indicators in reading, writing, maths which students will use to set goals at each level	<p>Review COL and other school progress indicators</p> <p>Using existing templates as a model, create the Pirinoa version of progress indicators in reading, writing, maths</p> <p>Implement progress indicators in each class for each student (to be recorded in Student Profiles)</p> <p>Create progress indicators for other curriculum areas, as they fit.</p>					<p>What did we want success to look like?:</p> <p>We will have created series of documents that we like, understand and it is fit for purpose and ready for 2023</p> <p>What actually happened in 2022?</p> <ul style="list-style-type: none"> <u>This goal has been partially achieved</u> The teaching team has reviewed the COL Writing Progressions in Term 1 and decided to implement these into our classes, as a way to show progress across levels/classrooms/ages. These are used for learning intentions and goal setting purposes in our classrooms. Variance to report: The maths indicators have not been produced at Kāhui Ako level, yet so are unavailable for Pirinoa kaiako. In terms of our use with the existing indicators, these are used at a teacher planning and evaluation level but not yet at the individual student level for goal setting etc. What has been the impact? <ul style="list-style-type: none"> There has been no impact negatively or positively from this strategy not being implemented Recommendations for 2023: <ul style="list-style-type: none"> The teaching team considers the worth of developing these progress indicators at our TOD in mid-December, when we review our achievement data. Based on that conversation we roll this over to 2023, or delete it from our priorities.
6) Explore the varied opportunities within our local context and begin developing a STEM-focused curriculum	<p>Apply for PLD funding through MOE targeted to Field Based STEM (Tony Jones) for ongoing PLD opportunities in various fields.</p> <p>Form relationships with a range of STEM experts in our local area, creating EOTC</p>	Happened in 2021	✓	✓	✓	<p>What did we want success to look like?:</p> <ul style="list-style-type: none"> We will be able to point to a small but significant amount of EOTC and in-school experiences which develop the knowledge and understanding in our students of the local geography, biology and history

	<p>opportunities for students</p> <p>Begin creating a record of EOTC field trips and STEM education gained during expert-visits, to use as a basis for our local STEM-based curriculum</p>					<ul style="list-style-type: none"> Initial conversations would've taken place within staff meetings and beyond about our future STEM-focused curriculum <ul style="list-style-type: none"> What actually happened in 2022? <ul style="list-style-type: none"> <i>This goal was achieved</i> <i>In Term 1 we applied for MOE funding for science/STEM and were granted another 80 hours on top of our allocation from GeoCamp in 2020.</i> <i>Science Club members, established in 2020, have continued participating in Science trips with Chris Hollis (a geologist) who is our facilitator from Field-Based STEM. The purpose of these trips is to educate staff in methods and knowledge associated with local areas (PD).</i> <i>Part of our association with Chris also includes PD sessions with other scientists and local experts in different areas of the South Wairarapa. This year we met professors from Victoria University, scientists from GeoNet, Ruud Kleinpaste and Joe Potangaroa</i> <i>Next year we are meeting with two new scientists – experts in water science and foraging.</i> Variance to report: No What has been the impact? <ul style="list-style-type: none"> <i>Students within the science club have a wide range of science-based knowledge related to our local area, particularly along our coastline and around the lakes.</i> <i>This knowledge is shared with their peers and, alongside the House of Science kits, is a key part of our science curriculum. Students have a keen interest in science and are curious about science-based career options.</i> <i>Staff have an increased knowledge in a range of aspects related to our physical/natural environment which can then be used to engage students in 'where they come from' and looking after our environment/history.</i> Recommendations for 2023: <ul style="list-style-type: none"> <i>We continue with this as a strategic goal. The knowledge gained from the science activities thus far needs to be incorporated into a local curriculum, complete with shared knowledge to ensure that future staff members and students are able to access the same opportunities as our current staff/students.</i>
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2021 - 2023 Strategic Goal 3

To engage all stakeholders in our community and have them actively share in the life of the school

Outcome: **Our community and school have a sense of belonging and will feel interconnected through our regular interactions.**

Key 2022 strategies	Actions	Timeframe by term ✓	Measuring success
7) Develop mutually beneficial and robust partnerships with local entities to help foster the concept of kaitiakitanga and promote sustainability within our learning programme	Re-establish a connection with Kohunui Marae and organise a mutually beneficial partnership between school/marae which includes a Marae Visit	✓ ✓	<p>What did we want success to look like?:</p> <ul style="list-style-type: none"> • We can point to new community partnerships and strengthened existing ones and have confidence all these will grow in 2023 • Teachers and students will report that the school is becoming more focused on kaitiakitanga and sustainability over time <p>What actually happened in 2022?</p> <ul style="list-style-type: none"> • <u>This goal has been achieved</u> <ul style="list-style-type: none"> ○ Re-established our links with Kohunui Marae (also see above) ○ We have strengthened our ties with House of Science and The Kāhui Ako and a number of other community groups focused in this area • Variance to report: No • What has been the impact? <ul style="list-style-type: none"> ○ The children have had numerous and significant experiences that has deepened their understanding and appreciation of the natural world ○ The students have been introduced to (and interacted with) a range of people from all walks of life, giving them a better appreciation of people/cultures. • Recommendations for 2023: <ul style="list-style-type: none"> ○ We retain this as a strategic priority and deeply embed this at a reputational level, i.e. we are known as the school that does this work at a high level
	Map all community based initiatives throughout 2022 involving school and partners	✓	
	Establish local community partnerships with a range of interested parties to promote EOTC opportunities for our students and kaitiaki of our local area	✓ ✓	
		✓	

8) Grow our knowledge of our local history and develop/incorporate it within our local curriculum with the support of local stakeholders	<p>Create partnerships with community members to boost staff and student knowledge of local history in the Pirinoa/Lake Ferry/Ngawi catchment</p> <p>Workshops held to promote Te Ao Māori, Te Reo Māori and connect with our local history</p>	<p>✓</p> <p>-</p>	<p>Success will look like:</p> <ul style="list-style-type: none"> Staff development for Aotearoa NZ Histories will be consistent with guidelines in the 'Leading Local Curriculum Guide' We will be confident that as we develop our local curriculum it will be supported by a strong network of learning opportunities <p>What actually happened in 2022?</p> <ul style="list-style-type: none"> <u>This goal has been achieved</u> <ul style="list-style-type: none"> We have kicked off Aotearoa NZ Histories well, and in conjunction with the recommendations in the abovementioned guide. The network of learning opportunities is solid and growing. There is a palpable sense in the community members I speak to that we have access to a wealth of knowledge and experiences and will only be limited by the time we have. See STEM comments above – they fit in here too Variance to report: No What has been the impact? <ul style="list-style-type: none"> The main impact is that we are very well set up to achieve this overall strategy Recommendations for 2023: <ul style="list-style-type: none"> We retain this as a strategic priority in 2023 and reset the Actions only
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