

PIRINOA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2958

Principal: Richard Goodyear

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Accountant / Service Provider:

Education  **Services.**
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PIRINOA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Pirinoa 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.

Marcus Edge

Full Name of Presiding Member

Richard Goodyear

Full Name of Principal

M. Edge

Signature of Presiding Member

R. G.

Signature of Principal

28-05-24

Date:

27/08/2024

Date:

Pirinoa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	718,567	461,871	589,192
Locally Raised Funds	3	46,622	16,400	28,710
Interest		6,673	400	2,125
Total Revenue		771,862	478,671	620,027
Expense				
Locally Raised Funds	3	19,490	2,642	13,359
Learning Resources	4	463,086	332,381	387,720
Administration	5	143,408	68,282	67,680
Interest		1,316	1,316	1,107
Property	6	148,275	115,962	118,511
Other Expenses	7	373	1,420	2,807
Total Expense		775,948	522,003	591,184
Net Surplus / (Deficit) for the year		(4,086)	(43,332)	28,843
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(4,086)	(43,332)	28,843

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		331,800	326,980	302,957
Total comprehensive revenue and expense for the year		(4,086)	(43,332)	28,843
Contribution - Furniture and Equipment Grant		4,686	-	-
Equity at 31 December		332,400	283,648	331,800
Accumulated comprehensive revenue and expense		332,400	283,648	331,800
Equity at 31 December		332,400	283,648	331,800

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	235,240	58,479	232,230
Accounts Receivable	9	38,217	41,883	42,734
GST Receivable		-	5,076	5,595
Prepayments		9,998	2,775	3,466
Inventories	10	11,590	-	-
Investments	11	24,681	50,610	23,542
Funds Receivable for Capital Works Projects	17	8,111	-	11,590
		327,837	158,823	319,157
Current Liabilities				
GST Payable		2,093	-	-
Accounts Payable	13	68,057	42,191	60,910
Revenue Received in Advance	14	5,998	4,000	5,838
Provision for Cyclical Maintenance	15	-	-	40,500
Finance Lease Liability	16	5,219	3,728	5,831
Funds held for Capital Works Projects	17	85,654	-	61,859
		167,021	49,919	174,938
Working Capital Surplus/(Deficit)		160,816	108,904	144,219
Non-current Assets				
Property, Plant and Equipment	12	187,157	187,568	195,631
Work in Progress		-	-	5,981
		187,157	187,568	201,612
Non-current Liabilities				
Provision for Cyclical Maintenance	15	12,362	6,400	5,600
Finance Lease Liability	16	3,211	6,424	8,431
		15,573	12,824	14,031
Net Assets		332,400	283,648	331,800
Equity		332,400	283,648	331,800

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 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		186,427	148,628	194,323
Locally Raised Funds		45,354	16,400	30,398
Goods and Services Tax (net)		7,688	-	(519)
Payments to Employees		(95,796)	(97,780)	(79,405)
Payments to Suppliers		(164,669)	(70,823)	(86,585)
Interest Paid		(1,316)	(1,316)	(1,107)
Interest Received		7,111	400	1,756
Net cash from/(to) Operating Activities		(15,201)	(4,491)	58,861
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,942)	(18,000)	(19,666)
Purchase of Investments		(1,139)	-	(407)
Proceeds from Sale of Investments		-	-	27,475
Net cash from/(to) Investing Activities		(12,081)	(18,000)	7,402
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,686	-	-
Finance Lease Payments		(4,673)	(3,473)	(4,670)
Funds Administered on Behalf of Other Parties		30,279	(50,000)	36,194
Net cash from/(to) Financing Activities		30,292	(53,473)	31,524
Net increase/(decrease) in cash and cash equivalents		3,010	(75,964)	97,787
Cash and cash equivalents at the beginning of the year	8	232,230	134,443	134,443
Cash and cash equivalents at the end of the year	8	235,240	58,479	232,230

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 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.



Pirinoa School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



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 12.

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 16. Future operating lease commitments are disclosed in note 22b.

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

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	20-50 years
Buildings	20-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Library Resources	8 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	255,697	149,628	165,204
Teachers' Salaries Grants	377,485	249,253	354,229
Use of Land and Buildings Grants	85,385	62,990	69,759
	<u>718,567</u>	<u>461,871</u>	<u>589,192</u>

The school has opted in to the donations scheme for this year. Total amount received was \$8,014.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	3,930	-	500
Fees for Extra Curricular Activities	6,669	-	5,456
Trading	2,178	1,200	1,065
Fundraising & Community Grants	15,345	-	5,309
School House	18,500	15,200	16,380
	<u>46,622</u>	<u>16,400</u>	<u>28,710</u>
Expense			
Extra Curricular Activities Costs	6,969	-	3,109
Trading	1,163	1,500	1,919
Fundraising & Community Grant Costs	3,190	-	1,754
School House	8,168	1,142	6,577
	<u>19,490</u>	<u>2,642</u>	<u>13,359</u>
<i>Surplus for the year Locally raised funds</i>	<u>27,132</u>	<u>13,758</u>	<u>15,351</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	18,388	15,450	11,358
Library Resources	455	500	868
Employee Benefits - Salaries	416,132	288,331	350,014
Staff Development	2,714	5,100	1,473
Depreciation	25,397	23,000	24,007
	<u>463,086</u>	<u>332,381</u>	<u>387,720</u>



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,107	5,107	4,959
Board Fees	3,000	3,680	2,450
Board Expenses	3,020	3,500	3,146
Communication	992	1,350	944
Consumables	1,830	3,300	1,973
Operating Leases	-	-	71
Other	7,503	6,035	6,203
Employee Benefits - Salaries	43,809	38,872	40,914
Insurance	2,495	1,238	1,740
Service Providers, Contractors and Consultancy	5,976	5,200	5,280
Healthy School Lunch Programme	69,676	-	-
	143,408	68,282	67,680

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,944	3,200	4,509
Consultancy and Contract Services	292	-	2,102
Cyclical Maintenance Provision	3,962	5,300	5,300
Grounds	9,875	9,000	3,072
Heat, Light and Water	5,717	5,000	6,386
Rates	1,063	1,142	1,157
Repairs and Maintenance	19,189	9,000	9,683
Use of Land and Buildings	85,385	62,990	69,759
Security	837	500	683
Employee Benefits - Salaries	19,011	19,830	15,860
	148,275	115,962	118,511

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	373	1,420	2,807
	373	1,420	2,807



8. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	235,240	58,479	204,549
Short-term Bank Deposits	-	-	27,681
Cash and cash equivalents for Statement of Cash Flows	<u>235,240</u>	<u>58,479</u>	<u>232,230</u>

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

Of the \$235,240 Cash and Cash Equivalents \$85,654 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.

9. Accounts Receivable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	580	-	150
Receivables from the Ministry of Education	3,021	-	-
Interest Receivable	142	211	580
Banking Staffing Underuse	-	21,250	7,187
Teacher Salaries Grant Receivable	34,474	20,422	34,817
	<u>38,217</u>	<u>41,883</u>	<u>42,734</u>
Receivables from Exchange Transactions	722	211	730
Receivables from Non-Exchange Transactions	37,495	41,672	42,004
	<u>38,217</u>	<u>41,883</u>	<u>42,734</u>

10. Inventories

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Uniform	11,590	-	-
	<u>11,590</u>	<u>-</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	24,681	50,610	23,542
Total Investments	<u>24,681</u>	<u>50,610</u>	<u>23,542</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	12,000	-	-	-	-	12,000
Buildings	81,686	-	-	-	(2,789)	78,897
Building Improvements	48,874	12,214	-	-	(3,710)	57,378
Furniture and Equipment	15,561	4,709	-	-	(5,361)	14,909
Information and Communication Technology	12,684	-	-	-	(3,825)	8,859
Motor Vehicles	9,994	-	-	-	(3,448)	6,546
Leased Assets	14,658	-	-	-	(6,203)	8,455
Library Resources	174	-	-	-	(61)	113
Balance at 31 December 2023	195,631	16,923	-	-	(25,397)	187,157

The net carrying value of equipment held under a finance lease is \$8,455 (2022: \$14,658)

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
	\$	\$	\$	\$	\$	\$
Land	12,000	-	12,000	12,000	-	12,000
Buildings	118,076	(39,179)	78,897	118,076	(36,390)	81,686
Building Improvements	75,140	(17,762)	57,378	62,926	(14,052)	48,874
Furniture and Equipment	120,517	(105,608)	14,909	115,808	(100,247)	15,561
Information and Communication Technology	76,161	(67,302)	8,859	76,161	(63,477)	12,684
Motor Vehicles	17,239	(10,693)	6,546	17,239	(7,245)	9,994
Leased Assets	21,294	(12,839)	8,455	22,689	(8,031)	14,658
Library Resources	20,996	(20,883)	113	20,996	(20,822)	174
Balance at 31 December	461,423	(274,266)	187,157	445,895	(250,264)	195,631



13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	27,996	9,499	20,793
Accruals	5,107	4,815	4,959
Employee Entitlements - Salaries	34,474	27,641	34,817
Employee Entitlements - Leave Accrual	480	236	341
	<u>68,057</u>	<u>42,191</u>	<u>60,910</u>
Payables for Exchange Transactions	68,057	42,191	60,910
	<u>68,057</u>	<u>42,191</u>	<u>60,910</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income In Advance	5,000	4,000	5,838
MOE Grants in Advance	998	-	-
	<u>5,998</u>	<u>4,000</u>	<u>5,838</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	46,100	1,100	40,800
Increase to the Provision During the Year	7,874	5,300	5,300
Use of the Provision During the Year	(37,700)	-	-
Other Adjustments	(3,912)	-	-
Provision at the End of the Year	<u>12,362</u>	<u>6,400</u>	<u>46,100</u>
Cyclical Maintenance - Current	-	-	40,500
Cyclical Maintenance - Non current	12,362	6,400	5,600
	<u>12,362</u>	<u>6,400</u>	<u>46,100</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2033. This plan is based on the schools 10 Year Property plan / painting quotes.



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	6,073	3,728	7,147
Later than One Year and no Later than Five Years	3,558	6,424	9,632
Future Finance Charges	(1,201)	-	(2,517)
	<u>8,430</u>	<u>10,152</u>	<u>14,262</u>

Represented by

Finance lease liability - Current	5,219	3,728	5,831
Finance lease liability - Non current	3,211	6,424	8,431
	<u>8,430</u>	<u>10,152</u>	<u>14,262</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 projects is included under cash and cash equivalents in note 8.

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Outside Canopy	230179	1,000	-	(1,000)	-	-
Intruder Alarm Upgrade	234747	(3,479)	3,479	-	-	-
Electrical Upgrade	234748	(8,111)	-	-	-	(8,111)
Fire Alarm Upgrade	232030	60,859	-	(42,579)	-	18,280
A B & C Classroom & Infrastructure Upgrade	226357	-	84,250	(16,876)	-	67,374
Totals		<u>50,269</u>	<u>87,729</u>	<u>(60,455)</u>	<u>-</u>	<u>77,543</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	85,654
Funds Receivable from the Ministry of Education	(8,111)

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)
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)



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 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.

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members		
Remuneration	3,000	2,450
Leadership Team		
Remuneration	118,742	190,675
Full-time equivalent members	1.00	2.00
Total key management personnel remuneration	121,742	193,125

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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	110 - 120	50 - 60
Benefits and Other Emoluments	3 - 4	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
Benefits and Other Emoluments	-	0 - 1
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	-	1.00
110 - 120	1.00	-
	1.00	1.00

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 (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

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

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

As at 31 December 2023, the Board had capital commitments of \$162,320 (2022:\$77,878) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Fire Alarm Upgrade	80,983	47,220	33,763
A B & C Classroom & Infrastructure Upgrade	145,433	16,876	128,557
Total	226,416	64,096	162,320

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 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	235,240	58,479	232,230
Receivables	38,217	41,883	42,734
Investments - Term Deposits	24,681	50,610	23,542
Total financial assets measured at amortised cost	298,138	150,972	298,506

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	68,057	42,191	60,910
Finance Leases	8,430	10,152	14,262
Total financial liabilities measured at amortised cost	76,487	52,343	75,172

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 PIRINOA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 20 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 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, in terms of the requirements of the Education and Training Act 2020, 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 arise 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 Statement of Variance including the Evaluation of the School's Students' Progress and Achievement 2023, the Kiwisport Report, Te Tiriti o Waitangi Report, the Statement of Compliance with Employment Policy, the Members of the Board 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

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tania Macdonald	Presiding Member	Elected	Oct 2023
Richard Goodyear	Principal	ex Officio	
Aaron Donges	Parent Representative	Elected	Sep 2025
Marcus Edge	Presiding Member	Appointed	Sep 2025
Luke Tipoki	Parent Representative	Appointed	Sep 2025
Treena Fitness	Parent Representative	Appointed	Mar 2024
Sheree Catt	Parent Representative	Elected	Sep 2025
Emma Phillips	Parent Representative	Elected	Sep 2025
Natalie Lagah	Staff Representative	Appointed	Oct 2023
Jasmine Te Whare	Staff Representative	Appointed	Sep 2025

Pirinoa School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$733 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

2023 Annual Plan Statement of Variance

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, reflective and continually improve on their practice				
Key 2023 strategies	Actions	Timeframe by term	Measuring Success	
1) Use staff meetings to develop the key areas of ANZH and Play Based Learning	Identify as a team what our goals are for these two areas. For example the kids are not learning 'play based learning'; rather, we are using PBL as a framework/tool. So what is it that we want them to learn as we work with this framework/tool?	✓		What did we want success to look like?
	Develop a framework (linking to our goals) for what data we want to collect and analyse as a team. Eg we may decide to take videos of kids engaged in activities and watch, discuss as a team with prompt questions	✓		<ul style="list-style-type: none"> Children are highly engaged and succeeding in the foundational skills* in the two focus areas: Play Based Learning and Aotearoa NZ Histories. This will be evident in anecdotal evidence through staff meetings and in sample learning conversations between Principal and groups of students <p>What actually happened and what was the impact in 2023?</p> <p><u>This goal has been partially achieved.</u></p>
	Identify and implement further professional development to support the above key actions	✓	-	<ul style="list-style-type: none"> We have continued to develop our skills and understanding in Play Based Learning Our observations and conversations with parent indicate the children are very engaged at school The children are succeeding in the foundational skills We have made some gains in our implementation of Aotearoa NZ Histories Learning Conversations between the principal and groups of students did not happen We have not completed any engagement surveys with the students yet to delve deeper into their engagement at school

						<p>What did we learn and what are the next steps?</p> <ul style="list-style-type: none"> We work very well as a team but need to create a better alignment between strategic goals and day to day priorities. For our 2024 – 2026 strategic planning we need greater levels of engagement across all stakeholders so that what happens on the ground in meetings, in the playground, in the classroom and in the conversations of the parents, teachers and at board level are more strongly centred around strategic aims.
2) Maintain a supportive collegial environment which prioritises staff wellbeing	Have regular social and team building sessions throughout the year	✓	-	-	✓	<p>What did we want success to look like?</p> <ul style="list-style-type: none"> All staff report high levels of wellbeing and that the environment is collegial.
	Develop a Pirinoa Staff wellbeing survey. Fill this out in term 1 and again in term 4	✓	-	-	-	<p>What actually happened and what was the impact in 2023?</p>
	Work collaboratively to ensure everyone gets to use their 'voucher'					<p>This goal looks to be achieved although we'll know more when term 4 wellbeing survey is completed</p>
	Identify some areas the school can provide for e.g. an 'away day' in term 3.	-	-	-	-	<ul style="list-style-type: none"> Although we thought having regular social occasions and way days would be important to maintain staff wellbeing, we have managed to have a great team culture without these The vouchers have been used mainly to attend to commitments rather than using them when people have been overwhelmed or stressed for example The term 4 wellbeing survey has not been completed yet Wellbeing issues (staff needing support) were managed effectively
	Everyone identifies the things that 'fill their bucket' and reflects on whether anything about their job gets in the way of those things. What are some reasonable requests we can make to leadership to boost our personal wellbeing. Use the Te Whare Tapa Wha model as a start point	-	-	-	-	<p>What did we learn and what are the next steps?</p> <ul style="list-style-type: none"> To allocate appropriate money for counselling and other wellbeing initiatives To conduct regular 'easy-to-do' wellbeing surveys rather than less frequent but more extensive surveys
3) Develop our knowledge and practice of Te Reo Māori	Narrow our staff development focus to words and phrases that link to Mātauranga Māori, our values and useful everyday phrases e.g. manaakitanga, taiao, timata, mutu	-	-	-	-	<p>What did we want success to look like?</p> <ul style="list-style-type: none"> All staff will report an increase in confidence and use of Te Reo in the school The community will report successful Matariki and Te Wiki o Te Reo Māori celebrations Te Reo Māori will be more visible in classes and children's confidence/knowledge and skills will be increasing
	Institute a regular staff meeting e.g. termly where all staff can attend, and use these sessions to develop our shared confidence, knowledge and use of Te Reo Māori.	-	-	-	-	<p>What actually happened and what was the impact in 2023?</p>
	Within the whole staff meetings and at other times,	-	-	-	-	

	staff will take turns at bringing engaging activities to the rest of the team that can then get rolled out at a class level					<p><u>This goal has been partially achieved</u></p> <ul style="list-style-type: none"> Staff and students have developed their knowledge and confidence in te reo Māori, in particular through the work of our kapa haka and te reo Māori tutor, however the Te Reo is still at a very basic level and we are yet to organise regular staff development sessions. Our Matariki celebrations were successful, with high interest and engagement from the students Our celebrations for Te Wiki o Te Reo Māori ended up being our hosting of the South Wairarapa Kapa Haka Festival. It was reported that our manaakitanga and management of this event was one of the best in recent years. <p>What did we learn and what are the next steps?</p> <ul style="list-style-type: none"> To keep going on this journey. Staff and students love it and it is needed in our community. We need to keep Te Āo Māori front and centre in our school The best way to do this is to make sure we create space for Te Āo Māori initiatives to integrate and to thrive at our kura
	Develop a robust plan for Matariki (June*) and Te Wiki o Te Reo Māori (Sept)	✓				
	Implement fun, and celebratory events for Matariki and Te Wiki o Te Reo Māori		-			
2021 - 2023 Strategic Goal 2						
For all students to experience a deep, meaningful and well-balanced curriculum that is goal driven and learning is enhanced through our school values and the key competencies (TRUMP)						
Outcome: Students regularly report high levels of engagement with the learning activities and the goal setting process at Pirinoa School. Teachers are satisfied that the students are achieving to the best of their abilities.						
Key 2023 strategies	Actions	Timeframe by term ✓	Measuring success			
4) Embed clear and precise learning/progress indicators in reading, writing, maths which students will use to set goals at each level. Continue to promote our school values	Use our teacher staff meetings to support each other to make the indicators useful for our students	-	What did we want success to look like?			
	Use assemblies and other events to promote the Lighthouse Values	✓ ✓ ✓	<ul style="list-style-type: none"> Staff meetings will have the look and feel of Professional Learning Groups Teachers will report they found staff meetings to be positively impactful on the school's ability to make the progress indicators a source of an increase in achievement for the students The Lighthouse values will be even further embedded into the culture of the school <p>What actually happened and what was the impact in 2023?</p> <p><u>This goal has been partially achieved</u></p>			

						<ul style="list-style-type: none"> To build on this work but to refine our work so that we do less trips but take more advantage of the learning opportunities and their potential To keep Local Curriculum as part of our next strategic plan
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. This is translating into high levels of engagement for our students, particularly in the areas of tikanga Māori, mātauranga, local science and history						
6) Develop mutually beneficial and robust partnerships with local entities to help foster the concept of kaitiakitanga and promote sustainability within our learning programme	Strengthen the connection with Kohunui Marae and organise a mutually beneficial partnership between school/marae which includes termly+ marae visits	✓	✓	✓	✓	What did we want success to look like? <ul style="list-style-type: none"> The idea that Pirinoa School is strong in connecting our students with valuable learning experiences in our local area is deeply embedded at a reputational level i.e. we are known as the school that does this work at a high level What actually happened and what was the impact in 2023? <u>This goal has been achieved</u> <ul style="list-style-type: none"> What is true for Goal 5 is true for Goal 6 as there are many crossovers In addition it is worth noting that our connection with Kohunui Marae has grown again this year. Perhaps the true test of this was the way we came together for the South Wairarapa Kapa Haka Festival. This was a true collaboration between the school and the marae.
7) Grow our knowledge of our local history and develop/incorporate it within our local curriculum with the support of local stakeholders	Strengthen partnerships with community members to boost staff and student knowledge of local history in the Pirinoa/Lake Ferry/Ngawi catchment	✓	✓	✓	✓	What did we learn and what are the next steps? <ul style="list-style-type: none"> To build on this work but to refine our work so that we do less trips but take more advantage of the learning opportunities and their potential To keep Local Curriculum as part of our next strategic plan

*Foundational skills are listed in the new National Education and Learning Priorities as: language, literacy and numeracy combined with the capabilities of communication, problem solving, critical thinking and interpersonal skills

*Matariki is actually July but this is the school holidays, so we will do our celebrations at the end of term 2



Pirinoa School

Where kids can be kids, and curiosity and self-worth are nurtured



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Statement on how we have given effect to Te Tiriti in 2023

Key Domains	Actions
<ul style="list-style-type: none">working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori	<p>Through several visits to our local marae we engaged in many stories and much learning to do with our local area from a Māori perspective.</p> <p>One of our Board members has a particularly strong tangata whēnua perspective and regularly gives us updates from whānau and the leaders of our local marae.</p> <p>Board members doing School Trustees Association's 'New Understandings of Te Tiriti' workshop</p>
<ul style="list-style-type: none">taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori	<p>Weekly kapa haka sessions. Hosting the South Wairarapa Kapa Haka Festival. Performing kapa haka at community events.</p>
<ul style="list-style-type: none">achieving equitable outcomes for Māori students.	<p>Analyzing achievement (quantitative) and wellbeing (anecdotal) data to see if Māori students were not meeting the levels of their non-Māori peers. We concluded they were reaching these levels in general.</p>