

TE PAPAPA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1534

Principal: Robyn Curry

School Address: 219 Mount Smart Road, Onehunga, Auckland, 1061

School Postal Address: 219 Mount Smart Road, Onehunga, Auckland, 1061

School Phone: 09 634 5252

School Email: admin@tepapapa.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Trevor Abbott	Presiding Member	Co-opted	Resigned Feb-24
Ruth Heywood	Parent Representative	Co-opted	Resigned Dec-23
Robyn Curry	Principal ex Officio		-
Amelia Tu'itahi	Staff Representative	Elected	Jun-25
Adrian Maka	Parent Representative	Elected	Jul-25
Ryan Bodman	Parent Representative	Elected	Jun-25
Katherine Greentree	Parent Representative	Elected	Jun-25
Rebecca Lay	Parent Representative	Elected	Jun-25
Takavaha Tu'itahi	Parent Representative	Elected	Jun-25
Des Flynn	Parent Representative	Co-opted	Jun-25
Tara Sincock	Parent Representative	Co-opted	Resigned May-24

Accountant / Service Provider: Shore Chartered Accountants Limited

TE PAPAPA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements
	Independent Auditor's Report

Te Papapa 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.

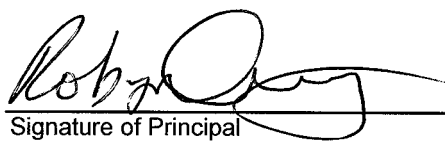
The School's 2023 financial statements are authorised for issue by the Board.

 Katherine Greentree
Full Name of Presiding Member


Signature of Presiding Member

23/8/24
Date:


Full Name of Principal


Signature of Principal

23/8/24
Date:

Te Papapa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,610,992	3,512,563	4,255,765
Locally Raised Funds	3	230,707	95,350	88,765
Interest income		108,431	18,000	42,645
Other Revenue	4	132,250	115,000	132,461
Total Revenue		5,082,380	3,740,913	4,519,636
Expense				
Locally Raised Funds	3	39,828	22,500	14,494
Learning Resources	5	3,249,821	2,302,001	2,809,876
Administration	6	241,146	216,815	236,582
Finance		1,228	4,000	1,156
Property	7	1,019,206	1,279,473	1,119,999
Total Expense		4,551,229	3,824,789	4,182,107
Net Surplus / (Deficit) for the year		531,151	(83,876)	337,529
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		531,151	(83,876)	337,529

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

Te Papapa 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		3,025,499	3,025,499	2,667,439
Total comprehensive revenue and expense for the year		531,151	(83,876)	337,529
Contributions from / (Distributions to) the Ministry of Education		(51,015)	-	20,531
Equity at 31 December		3,505,635	2,941,623	3,025,499
Accumulated comprehensive revenue and expense		3,505,635	2,941,623	3,025,499
Equity at 31 December		3,505,635	2,941,623	3,025,499

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Papapa School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,219,462	662,791	928,430
Accounts Receivable	9	247,931	152,400	138,417
GST Receivable		-	2,000	10,775
Prepayments		7,292	5,000	-
Investments	10	1,748,655	1,700,300	1,679,032
Funds Receivable for Capital Works Projects	16	231,347	-	159,540
		3,454,687	2,522,491	2,916,194
Current Liabilities				
GST Payable		3,235	-	-
Accounts Payable	12	285,594	287,400	287,492
Provision for Cyclical Maintenance	13	37,297	9,000	47,566
Painting Contract Liability	14	18,853	18,853	18,853
Finance Lease Liability	15	7,063	1,800	5,409
Funds held for Capital Works Projects	16	-	-	-
Funds held on behalf of School Cluster	17	66,380	65,300	37,118
		418,422	382,353	396,438
Working Capital Surplus/(Deficit)		3,036,265	2,140,138	2,519,756
Non-current Assets				
Property, Plant and Equipment	11	565,656	910,064	605,564
		565,656	910,064	605,564
Non-current Liabilities				
Provision for Cyclical Maintenance	13	83,441	100,829	77,552
Painting Contract Liability	14	6,606	5,400	18,359
Finance Lease Liability	15	6,239	2,350	3,910
		96,286	108,579	99,821
Net Assets		3,505,635	2,941,623	3,025,499
Equity		3,505,635	2,941,623	3,025,499

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

Te Papapa School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,564,171	1,074,684	1,295,065
Locally Raised Funds		210,607	90,600	76,343
Other Revenue		132,250	115,000	132,461
Goods and Services Tax (net)		14,010	8,775	20,634
Payments to Employees		(737,590)	(857,055)	(617,251)
Payments to Suppliers		(755,306)	(422,232)	(366,394)
Interest Paid		(1,228)	(4,000)	(1,156)
Interest Received		96,732	9,763	34,026
Net cash from/(to) Operating Activities		523,646	15,535	573,728
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,209)	(429,500)	(77,946)
Purchase of Investments		(69,623)	(21,268)	-
Proceeds from Sale of Investments		-	-	71,664
Net cash from/(to) Investing Activities		(118,832)	(450,768)	(6,282)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		(51,015)	-	20,531
Finance Lease Payments		(8,469)	(5,169)	(7,156)
Painting Contract Payments		(11,753)	(12,959)	(21,088)
Funds Administered on Behalf of Other Parties		(42,545)	187,722	(341,188)
Net cash from/(to) Financing Activities		(113,782)	169,594	(348,901)
Net increase/(decrease) in cash and cash equivalents		291,032	(265,639)	218,545
Cash and cash equivalents at the beginning of the year	8	928,430	928,430	709,885
Cash and cash equivalents at the end of the year	8	1,219,462	662,791	928,430

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

Te Papapa School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Te Papapa 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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)]. If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

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

j) Accounts Payable

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

k) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

l) 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.

m) 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.

n) 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.

o) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

p) 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.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,602,050	1,112,563	1,541,047
Teachers' Salaries Grants	2,210,845	1,320,000	1,862,444
Use of Land and Buildings Grants	798,097	1,080,000	837,364
Other Government Grants	-	-	14,910
	<u>4,610,992</u>	<u>3,512,563</u>	<u>4,255,765</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,390.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	\$	\$	\$
Donations & Bequests	125,437	9,000	43,251
Fees for Extra Curricular Activities	26,402	26,000	1,301
Trading	43,828	56,350	39,845
Fundraising & Community Grants	3,696	1,000	4,368
Other Revenue	31,344	3,000	-
	<u>230,707</u>	<u>95,350</u>	<u>88,765</u>
Expense			
Extra Curricular Activities Costs	32,511	21,000	12,538
Trading	6,491	500	1,854
Fundraising and Community Grant Costs	826	1,000	102
	<u>39,828</u>	<u>22,500</u>	<u>14,494</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>190,879</u>	<u>72,850</u>	<u>74,271</u>

4. Other Revenue

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Auckland University Staff Secondment	132,250	115,000	132,461
	<u>132,250</u>	<u>115,000</u>	<u>132,461</u>

5. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	418,944	102,000	276,856
Information and Communication Technology	28,269	31,000	25,951
Library Resources	785	1,000	936
Employee Benefits - Salaries	2,698,753	2,012,001	2,391,061
Staff Development	1,501	31,000	3,158
Depreciation	101,569	125,000	111,914
	<u>3,249,821</u>	<u>2,302,001</u>	<u>2,809,876</u>

6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,116	7,405	7,939
Board Fees	4,345	2,600	1,375
Board Expenses	4,059	6,200	4,750
Communication	1,236	500	539
Consumables	15,713	16,000	15,568
Other	30,806	18,710	14,332
Employee Benefits - Salaries	157,998	146,000	169,981
Insurance	6,621	5,500	7,658
Service Providers, Contractors and Consultancy	13,252	13,900	14,440
	<u>241,146</u>	<u>216,815</u>	<u>236,582</u>

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	22,229	19,000	23,880
Consultancy and Contract Services	42,816	-	31,307
Cyclical Maintenance	6,244	32,277	60,267
Grounds	8,506	8,000	29,552
Heat, Light and Water	37,102	40,396	43,725
Repairs and Maintenance	52,552	40,600	45,033
Use of Land and Buildings	798,097	1,080,000	837,364
Security	5,437	7,200	5,147
Employee Benefits - Salaries	46,223	52,000	43,724
	<u>1,019,206</u>	<u>1,279,473</u>	<u>1,119,999</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.

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	1,219,462	662,791	928,430
Cash and cash equivalents for Statement of Cash Flows	<u>1,219,462</u>	<u>662,791</u>	<u>928,430</u>

Of the \$1,219,462 Cash and Cash Equivalents, \$66,380 is held by the School on behalf of the Kahui Ako cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	35,550	20,200	15,450
Interest Receivable	24,262	20,800	12,563
Teacher Salaries Grant Receivable	188,119	111,400	110,404
	<u>247,931</u>	<u>152,400</u>	<u>138,417</u>
Receivables from Exchange Transactions	59,812	41,000	28,013
Receivables from Non-Exchange Transactions	188,119	111,400	110,404
	<u>247,931</u>	<u>152,400</u>	<u>138,417</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,748,655	1,700,300	1,679,032
Total Investments	<u>1,748,655</u>	<u>1,700,300</u>	<u>1,679,032</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	269,324	-	-	-	(12,422)	256,902
Building Improvements	161,928	-	-	-	(22,451)	139,477
Furniture and Equipment	116,576	15,057	(937)	-	(30,234)	100,462
Information and Communication Technology	40,819	35,278	-	-	(27,351)	48,746
Leased Assets	8,212	11,782	-	-	(7,963)	12,031
Library Resources	8,705	481	-	-	(1,148)	8,038
Balance at 31 December 2023	605,564	62,598	(937)	-	(101,569)	565,656

The net carrying value of furniture and equipment held under a finance lease is \$12,031 (2022: \$8,212)

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	500,146	(243,244)	256,902	500,146	(230,822)	269,324
Building Improvements	308,480	(169,003)	139,477	308,480	(146,552)	161,928
Furniture and Equipment	566,161	(465,699)	100,462	552,709	(436,133)	116,576
Information and Communication Technology	403,000	(354,254)	48,746	367,722	(326,903)	40,819
Leased Assets	23,833	(11,802)	12,031	23,173	(14,961)	8,212
Library Resources	43,275	(35,237)	8,038	42,794	(34,089)	8,705
Balance at 31 December	1,844,895	(1,279,239)	565,656	1,795,024	(1,189,460)	605,564

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	9,477	10,300	6,366
Accruals	14,205	13,500	13,589
Banking Staffing Overuse	4,175	20,000	37,879
Employee Entitlements - Salaries	210,213	198,300	186,758
Employee Entitlements - Leave Accrual	47,524	45,300	42,900
	285,594	287,400	287,492
Payables for Exchange Transactions	285,594	287,400	287,492
	285,594	287,400	287,492

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	125,118	125,118	72,233
Increase to the Provision During the Year	(4,380)	32,277	60,267
Use of the Provision During the Year	-	(47,566)	(7,382)
Provision at the End of the Year	<u>120,738</u>	<u>109,829</u>	<u>125,118</u>
Cyclical Maintenance - Current	37,297	9,000	47,566
Cyclical Maintenance - Non current	83,441	100,829	77,552
	<u>120,738</u>	<u>109,829</u>	<u>125,118</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan prepared by a Ministry Engaged Consultant.

14. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	18,853	18,853	18,853
Due after one year	6,606	5,400	18,359
	<u>25,459</u>	<u>24,253</u>	<u>37,212</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The agreement has an annual commitment of \$18,853. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	6,241	2,200	6,168
Later than One Year and no Later than Five Years	7,941	2,450	3,945
Later than Five Years	(880)	(500)	(794)
	<u>13,302</u>	<u>4,150</u>	<u>9,319</u>
Represented by			
Finance lease liability - Current	7,063	1,800	5,409
Finance lease liability - Non current	6,239	2,350	3,910
	<u>13,302</u>	<u>4,150</u>	<u>9,319</u>

16. Funds Held for Capital Works Projects

Transfers processed as to correct balances between projects in the current period. During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2023	Opening Balances \$	Receipts from MOE \$	Transfers	Payments \$	Board Contributions \$	Closing Balances \$
Block 6 ILE		(142,414)	-	(62,178)	(26,755)	-	(231,347)
LSC Project		(17,126)	16,500	(1,444)	-	2,070	-
Toilet upgrade		-	19,000	63,622	(133,637)	51,015	-
Totals		(159,540)	35,500	-	(160,392)	53,085	(231,347)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

-
(231,347)

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 6 ILE		182,456	85,500	(410,370)	-	(142,414)
LSC Project		(3,229)	-	(13,897)	-	(17,126)
Roofing Project		11,194	-	(11,860)	666	-
Bike track		-	-	-	-	-
Totals		190,421	85,500	(436,127)	666	(159,540)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

-
(159,540)

17. Funds Held on Behalf of Cluster

Te Papapa School is the lead school funded by the Ministry of Education to provide x services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	37,118	37,118	28,345
Funds Received from Cluster Members	5,652	-	-
Funds Received from MOE	33,469	31,482	11,020
Total funds received	39,121	31,482	11,020
Funds Spent on Behalf of the Cluster	9,859	3,300	2,247
Funds Held at Year End	66,380	65,300	37,118

18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,345	1,375
<i>Leadership Team</i>		
Remuneration	580,554	433,744
Full-time equivalent members	4	3
Total key management personnel remuneration	584,899	435,119

There are 10 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property members that meet when required. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	1.00
110 - 120	1.00	2.00
120 - 130	3.00	0.00
	7.00	3.00

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had capital commitments of \$228,152 (2022: \$312,620) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 6 ILE	564,869	499,303	65,566
LSC Project	168,778	18,570	150,208
Toilet upgrade	146,015	133,637	12,378
Total	879,662	651,510	228,152

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into the following contracts: "

(a) Painting Contract;

	2023 Actual \$	2022 Actual \$
No later than One Year	18,853	18,853
Later than One Year and No Later than Five Years	6,606	18,359
	<u>25,459</u>	<u>37,212</u>

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,219,462	662,791	928,430
Receivables	247,931	152,400	138,417
Investments - Term Deposits	1,748,655	1,700,300	1,679,032
Total financial assets measured at amortised cost	3,216,048	2,515,491	2,745,879

Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	285,594	287,400	287,492
Finance Leases	13,302	4,150	9,319
Painting Contract Liability	25,459	24,253	37,212
Total financial liabilities measured at amortised cost	324,355	315,803	334,023

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.

Te Papapa School (1534) Annual Report

ANALYSIS OF VARIANCE

For year ended 31 December 2023

Curriculum Assessment:

At Te Papapa School 93% of our students are priority learners: Māori, Pasifika, English Language Learners, and Learners with Special Needs, with approximately 24% of the school population being included on our Special Needs register. Our 2023 overarching strategic goals were to keep building on improved student achievement across the curriculum through the development of the following goals: Build and sustain high performing teachers and leaders; Implement a strong robust Curriculum using Te Mātaiaho to achieve improved learning outcomes for all students; Build whānau/ Community relationships in learning.

This required leaders and teachers to improve their ability to measure their impact on student learning and then to make the necessary changes to improve outcomes. One major area of emphasis was on building stronger learning partnerships with whānau and the community which had been significantly impacted on due to ongoing implications of covid, including poor attendance. Part of this was the further development of our home school partnership through the Tau Toru programme and improved learning relationships with Tongan whānau.

Continuing to develop and sustain strong formative practice was also necessary as a basis for achieving the other strategic goals, so this remained an emphasis in 2023. We focused on building this formative pedagogy on a bed of culturally responsive practice which is an essential component for the learning success of our Akōnga at Te Papapa School.

Consequently, the Professional Learning and Development (PLD) for 2023 was closely aligned to our over-arching annual strategic goals and the decision to make our targets in the curriculum areas of reading and writing was based on the previous years' data and a robust self-review at the end of 2022. As already mentioned, our major PLD continued to have a focus on Assessment for Learning, using writing and reading as the curriculum areas we focused on. Writing aligned with the present Kāhui Ako achievement challenge which also added to the PLD remaining highly relevant for teachers. It was also the curriculum area the in-school Kāhui Ako leaders used to evaluate the effectiveness of their inquiries. The PLD supported a change in all teacher practice through in-depth observations, practice analysis conversations and professional learning meetings. Within this focus we also inquired into our effectiveness at continuing to build literacy leadership within our school to ensure sustainability of the learning into the future.

This PLD was required to be formative in itself as we had several new teachers employed in 2023 and many of the remaining teachers were relatively new in their careers. Team leaders were coached by the facilitator and the senior leadership team were coached to lead effective professional learning group meetings.

Unfortunately, the biggest negative impact on the PLD being successfully implemented to impact on student achievement we attribute to continued poor student attendance across the year which did result in poorer student learning progress than expected. It also made it difficult to evaluate teacher impact through close tracking, due to the lack of regularity of individual student attendance, particularly in the junior team and year 0/1 classes.

In addition to this PLD, and as a part of the Kahui Ako wide focus, we continued to develop our school local curriculum. This work was successful as the inquiries the students engaged in were authentic and engaging as well as being successfully implemented across the curriculum, particularly in the senior team. This work is being extended in 2024 as teacher and student voice identified a significant improvement in student engagement in inquiry, including literacy, when it was implemented through a strong Te Ao Māori lens and made connections to the many Pacific students. This also helped support the embedding of our Culturally Responsive Pedagogy.

The senior leadership team did some work with Jenny Thompson on developing a shared understanding of the vision for leadership and what this required. The entire senior leadership team worked with Springboard Trust on developing a high performing leadership team with a shared vision and expectations for them all in their leadership roles.

The OTJ data we collected at the end of term 4, 2023 showed that 63.4% of students in reading were assessed as being above or at curriculum level expectations. Te Papapa, overall teacher judgements are made only after robust discussion and sharing of multiple pieces of learning evidence. This is also done with the support of the senior leadership team in moderating OTJ's. Achievement of students in Years 3 and 4, in 2022, was of concern because of the high numbers of students in these year levels not meeting the expected curriculum levels. Many of the students, who were identified at risk of not achieving, were selected by the teachers as focus students or we put specific acceleration interventions in place in 2023. Unfortunately, the students who needed this intensive support were also often the students with poor attendance or punctuality. This impacted on progress made and the end of intervention assessment and evaluation that took place.

In mathematics end of 2023 data showed that 68% of our students were either above or at the expected curriculum levels. We are concerned about our year 4 students where we see significant numbers who are below expectations. During the year we conducted some in school PLD to support teachers with pedagogy and content knowledge in mathematics. In school PLD was also carried out at team meetings to support teachers in developing a better understanding of content knowledge at their specific level. Two teachers were involved in ALiM, i.e. Accelerated Learning in Maths. They implemented the new learning in their classes and experienced some success in terms of improved engagement and understanding of maths concepts for some students. The two teachers involved in ALiM also shared their learning with the rest of the staff on a regular basis. They led several staff meetings and shared online resources with the teachers. Problem solving pedagogy and integration of strand was our mantra over the year. We also held a series of whānau maths workshops to help them better understand how they can best help their tamariki at home. Whānau were also given resources to do practice activities with their tamariki.

In writing 56.2% of students were achieving above or at expectations at the end of 2023. It was noticed that a considerably high number of Year 3 and Year 4 students were at risk of not achieving. We had put interventions in place to support these students although this was negatively impacted by poor student attendance by these focus students. Just as in reading, the number of Māori and Tongan students 'at risk' in writing is of significant concern to us. This will need to be addressed in 2024. The schoolwide PLD in assessment for learning used writing as the curriculum area we focussed on. This PLD is ongoing up to September in 2024 where we will focus on implementing stronger formative practice in reading and mathematics. When the principles of formative practice are embedded by teachers across curriculum areas, we are hopeful the data will show an upward trend.

One of the contributing factors to ensuring we are able to make accurate judgments in writing was the ongoing implementation of the PACT tool. Teachers also participated in in-depth PLD on the

Learning Progression Framework (LPF). Teachers were learning and developing an understanding of this new tool and are now starting to plan and teach as per the expectations of the LPF's. This new learning has been a steep learning curve for the teachers and so in 2024, there is ongoing PLD and hence support for developing a better understanding of planning and teaching as per the expectations of the LPF. We expect that this will result in improved achievement data in 2024.

Research shows that one of the crucial factors impacting on poor achievement is linked to attendance or coming late to school. We collected this data on our students and think that poor attendance clearly impacted on some students learning. Patterns established during lockdown seem to align with this but often there was a historical pattern of poor attendance. We will consequently make it one of our major strategic focusses for improvement in 2024.

Poor attendance did also result in significant numbers of students missing months of school when the data was totalled, and while they may have not been away for sustained weeks at a time part attendance every week was the pattern for many and cumulatively this resulted in months of non-attendance.

Attendance for Term 1 for 2023 was 83%, but at the end of term 4 the attendance dropped to 80%. Overall attendance for 2023 was 80.02%.

Our Assessment for learning (AFL) PLD was based around writing. Teachers worked with a facilitator during staff meetings and team PLGs, as well as observations and feedback through practice analysis conversations. Teachers were clearly at different stages in their AFL journey which we think impacted on the successful implementing of the new learning.

In class support for most teachers was ongoing to support in the implementation of AFL principles and practices. We think that the use of the learning progression framework for moderation has significantly helped increase teacher content knowledge and our next step is to use these across literacy and mathematics. They were used to inform planning, next steps and reporting to parents/whanau.

In 2023 we continued to support PCTs and new teachers to the school using a robust model of coaching and mentoring, both in and out of the classroom. This was formative and adaptive to teacher needs. This helped ensure the teachers felt supported and that their learning of the TPS pedagogy was accelerated as best we could as we all worked towards the same vision and embedded our school learning culture.

Although the majority of children at Te Papapa School are priority learners, and therefore already tracked carefully, within this group we also targeted those children just below where they needed to be but at risk of not achieving at their expected curriculum level as focus students. Gathering data, evaluating interventions, measuring impact, and then responding in a variety of ways to student and teacher needs was and is essential in ensuring progress for ALL students. This also included a process in place for our students with additional needs where we ensured all interventions were robustly evaluated to ensure their impact was positive and that they were making significant progress against their Individual Education Plan.

I continued as lead principal of Te Iti Kahurangi Kahui Ako during 2023 and ensured Te Papapa School was involved in all the Kāhui Ako mahi and that this work was delivered and implemented back in our school as required. All senior leadership members have taken key roles in this work, and they have contributed significantly to their development across the Kāhui Ako.

Our Positive Behaviour for Learning framework, Whānaungatanga, has continued to evolve within Te Papapa School and is evident across all contexts of the school, although we have placed more

emphasis on restorative practice now as a schoolwide intervention for supporting students. We continue to develop our understanding of Trauma Informed practice as a basis for better understanding and working with some of our students. Most importantly we are involved in PLD in the Mitey mental health programme that beautifully overarches all of the above and provides a supportive framework for teachers to use in their classrooms as a planning and teaching tool. Our positive relationships and partnerships with supporting agencies outside and within the education sector continued to develop as we ensured we maintained our highly inclusive and successful environment for all our students regardless of their needs.

The KiwiSport government funding was used to support children's participation in a wide variety of sports. It funded children to participate in a variety of sports both within and outside of school time including touch, rugby, rugby league, netball and football. The remaining funding was used to purchase physical education equipment and for release time for teachers to organise and participate in interzone and interschool cluster sports activities.

2023
Analysis of Variance Reporting
Te Papapa School 1534

Strategic Aim 2023:

At Te Papapa School 85% of students will be achieving at or above their expected curriculum level in literacy and numeracy by December 2023 (93% of our students are priority learners - Māori, Pasifika, English Language Learners and/or special needs)

There has been some progress in Reading, Writing and Maths achievement data as at the end of 2023 when compared to 2022. This is evident in the tables below. Some of the 'at risk' students who were focus/target students made accelerated progress but did not meet expectations. When compared to 2022 the whole school reading data (At/above) went up by 6.2%, Writing data (At/above) went up by 8.5% and the same trend was evident in Maths(At/above) where the data went up by 12.7%.

Reading data Term 4 2022 and Term 4 2023

Term/ Year	Above	At	Below
Term 4 2022	7.5%	49.7%	42.8%
Term 4 2023	6.86%	56.54%	36.60%

Term 4 2022: Above/At: 57.2%

Term 4 2023: Above/At: 63.4%

Writing data Term 4 2022 and Term 4 2023

Term/Year	Above	At	Below
Term 4 2022	4.4%	43.4%	52.3%
Term 4 2023	2.61%	53.59%	43.79%

Term 4 2022: Above/At: 47.7%

Term 4 2023: Above/At: 56.2%

Maths data Term 4 2022 and Term 4 2023

Term/Year	Above	At	Below
Term 4 2022	5.9%	49.4%	44.7%
Term 4 2023	5.88%	62.09%	32.03%

Term 4 2022: Above/At: 55.3%

Term 4 2023: Above/At: 68%

Targets 2023**Goal One 2023**

Accelerating the achievement of all Māori students in years four and five in tuhituhi/writing from 37% to be achieving at or above expected curriculum levels to 70%.

End of 2022 year 3 and 4 Māori student data in writing

Ethnicity	Above		At		Below		Total	
	Number	%	Number	%	Number	%	Number	%
Maori								
Year 3	0	0%	5	29.4%	12	70.6%	17	100%
Year 4	1	10%	4	40%	5	50%	10	100%
Year 3&4	1	3.7%	9	33.3%	17	63%	27	100%

End of 2023 year 4 and 5 Maori student data in writing

Ethnicity	Above		At		Below		Total	
	Number	%	Number	%	Number	%	Number	%
Maori								
Year 4	4	30.8%	7	53.8%	2	15.4%	13	100%
Year 5	0	0%	4	28.6%	10	71.4%	14	100%
Year 4&5	4	14.8%	11	40.8%	12	44.4%	27	100%

As seen in the above tables, the writing data for Maori students in years 4 and 5 has improved from 2022 to 2023. The percentage of students at and above expectations in 2022 was 37% while in 2023 it has increased to 55.6%

Goal One 2023

Accelerating the achievement of all Māori students in years four and five in tuhi/whiwhi from 37% to be achieving at or above expected curriculum levels to 70%.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>PLGs held every three weeks in writing.</p> <p>Emphasis on writing across the curriculum and evidence of this evaluated.</p> <p>Evaluate closely achievement progress in Te Pōtiki, Te Rito Teina and Te Rito Tuakana</p> <p>All teachers used Learning Progression Framework as a tool for making OTJs.</p> <p>All Māori students in years 4&5 achieving below expected curriculum levels in writing were identified and closely tracked.</p> <p>AFL PLD across the school had a focus on writing.</p> <p>Three weekly gap analysis completed on all target ākonga Māori.</p> <p>Culturally responsive pedagogy was expected to be visible in every teacher's practice.</p> <p>All teachers had a growth cycle goal related to improved pedagogy and practice in the teaching of writing and linked to achievement data with target Māori students highlighted.</p> <p>Two SLT released to coach/ model/observe in classrooms during writing time.</p> <p>Support for leaders in this coaching role and in developing a sustainability model within the school.</p> <p>LPF and PACT moderation were completed twice last year, and the data used formatively by teachers and to contribute towards making ITJ, OTJ and next steps.</p>	<p>In 2022, 37% of ākonga Māori students in years 3 & 4 were achieving at or above expectations in writing as compared to 55.6% of Māori students in year 4 & 5 achieving at expectations in writing at the end of 2023.</p> <p>The overall school writing data for 2023 has gone up by 8.5%. This data shows that we are slowly but surely moving towards our pre covid achievement levels.</p>	<p>All our actions were diligently put in place.</p> <p>Tracking and monitoring of all Māori students especially the year 4 & 5 Māori students.</p> <p>AFL facilitator provided additional support to PRTs in formative practice with a focus on writing.</p> <p>Teachers grew content knowledge in writing LPF in staff and team meetings.</p> <p>Teachers attended advanced LPF Kāhui ako meetings to get a better understanding of the different aspects and signposts in writing.</p> <p>Teachers gathered evidence from students' writing to do a PaCT judgement in writing to determine next learning steps. PaCT and LPFs were used as formative tools.</p>	<p>Continue doing all that is mentioned in the action column.</p> <p>PLD in formative practice to continue this year until September.</p> <p>Child speak LPF being developed by teachers so that the LPFs can be used as a student friendly learning journey.</p> <p>Build on teacher knowledge of learning progressions and use of PACT tool for moderation and assessment of writing.</p> <p>Te Reo will be taught a minimum of 36 minutes every day in classes and is consistently integrated into everyday classroom practice.</p> <p>All classes will be teaching te reo at level 4 immersion and will be encouraged to use te reo in their writing.</p> <p>In school Kahui Ako leaders will use Māori students as target students for their collaborative inquiry</p> <p>Intensive support in Te Rito unit for all three teachers in the teaching of writing</p> <p>Closer monitoring and tracking of writing.</p> <p>Improved integration of inquiry into writing and</p>

<p>Whānau engagement through Tautoru conversations.</p> <p>Continued to build on schoolwide embedding of tikanga and te reo across all classes.</p> <p>Further development of ICT as an engagement tool for writing especially as most year 5-8 classes have one on one devices.</p>			<p>ensuring there is a purpose for the writing.</p> <p>Introduction of the Structured literacy approach in junior classes as required.</p>
--	--	--	--

Goal Two 2023

Accelerating the achievement of all Tongan students in maths (excluding those achieving well below) from 47.83% at or above curriculum expectation to 80%.

End of 2022 Maths data for Tongan students

Above		At		Below		Well Below		Total	
Number	%	Number	%	Number	%	Number	%	Number	%
1	1.09%	43	46.74%	26	28.26%	22	23.91%	92	100%

End of 2023 Maths data for Tongan students

Above		At		Below		Well Below		Total	
Number	%	Number	%	Number	%	Number	%	Number	%
1	1.03%	69	71.14%	21	21.65%	6	6.18%	97	100%

As seen in the above table, the students achieving at or above expectations has moved up from 47.83% to 72.17%. Even though we have not met our goal we are very close to achieving this goal.

Goal Two 2023

Accelerating the achievement of all Tongan students in maths (excluding those achieving well below) from 47.83% at or above curriculum expectation to 80%.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Tongan learners achieving below expected curriculum levels in Maths were focus students for teachers. Target students were tracked and monitored carefully.	In 2022, 47.83% of our Tongan students were achieving at or above expectations in Maths	All our actions were diligently put in place. We did experience inconsistent concerning attendance all through the year.	Move our focus to improve Maths data among the Māori students. Continue doing all that is mentioned in the action column.
Tau toru whānau groups held for target students helping whānau to better understand how to help at home and to better understand expectations at different year levels and how whanau can support at home. Tongan parents were encouraged to attend the whānau meetings by texting and calling them to invite them personally to the meetings.	At the end of 2023 72.17% of our Tongan students were achieving at or above expectations in Maths. The increase in achievement is 24.34% from 2022.	Attendance data was closely monitored and analyzed. Based on the analysis of attendance data several interventions were put in place and the attendance did get better as the year progressed.	Middle leaders and Maths leader to coach teachers in classes towards improved pedagogy and practice. 2 teachers will be a part of the ALiM, Programme for Students, in 2024.
Maths workshops for whānau and maths kete distributed at these workshops to support whanau with some material to teach maths	The overall school Maths data for 2023 increased by 12.7% moving from 55.3% achieving at or	By participating in the in-school PLD teachers had a better understanding around the pedagogy of problem solving in maths	They will be supported by a mentor teacher and the maths leader. They will also be supported to lead this learning across their team and the school.

<p>Teachers had in-school PLD in the problem -solving strategy in maths</p> <p>PLG meetings held three weekly in Maths. During PLGs, learning of focus students in maths was discussed, improvised and next steps were put in place.</p> <p>2 teachers were involved in ALiM, a ministry initiative to support teachers to accelerate student learning.</p> <p>The two teachers involved in ALiM, shared their learning at Admin meetings and team meetings. They also led a staff meeting to share their knowledge and understanding with the rest of that staff and shared resources with them.</p> <p>Maths leader supported teachers in classes by working alongside teachers using a team teacher model.</p> <p>Teachers were supported with numerous websites and resources to teach maths.</p> <p>Number was integrated with strand for students to have a better understanding of strand.</p> <p>Problem solving approach in teaching maths.</p> <p>Maths Learning Progression Framework used by senior team teachers, to support teachers with content knowledge, planning and teaching.</p>	<p>above to 68%. This is a good increase and quite close to our target of 80%</p> <p>Tongan students achieving at or above expectations.</p>	<p>Teachers worked with mixed ability groups and this proved to be very effective for the students.</p> <p>Focus students progressed in their learning through regular and specific interventions.</p>	
---	--	--	--

Achievement Targets 2024

Goal One 2024

Accelerating the achievement of all Māori students (except students with additional needs (tier 3) in tuhituhi/writing from 48% to be achieving at or above expected curriculum levels - to 70%.

Overall school writing achievement for 2023 has increased marginally by 8.4% since 2022 and our whole school data sits at 56.2% of students achieving at or above the expected curriculum level. However, only **48%** of Ākonga Māori achieved at or above expected curriculum levels in 2023 as compared to **56.2%** of all other learners. We have noticed that the disparity between Māori and the rest of the school is significant.

We are also concerned that a large proportion of our Māori students are also achieving well below the expected levels. While most of these students are on the special needs register and are already being tracked closely via an IEP, High learning needs or our regular tracking tools, some of these children are not making the progress in their learning we would expect. Most of these students are also boys.

Baseline Data/Evidence	Target One	Key Tasks	Success Indicators
<p>In 2023 schoolwide 56.2% of Māori learners were achieving at or above expected curriculum levels in writing.</p> <p>In 2023 48% Māori boys are achieving at or above the expected curriculum level</p> <p>In 2024 Ākonga Māori are our priority learners making up 32% of Te Papapa School. 29 of these children are presently in Te Rito our senior level two Māori bilingual unit and 18 students are in Te Rito Pōtiki (Junior bilingual Maori class) where there is a merging of the NZC and Te Marautanga.</p>	<p>Accelerating the achievement of Ākonga Māori boys in tuhituhi/writing (excluding those achieving well below) from 48% to 58.3% at or above expected curriculum levels to 70%.</p>	<p>PLD on formative practice with impact measured through writing, as one of the curriculum areas.</p> <p>Implementing and self-reviewing progress against Ka Hikitia, Tū rangatira: Māori medium educational leadership.</p> <p>Alignment of PLD with key focus areas of Te Iti Kahurangi Kāhui Ako.</p> <p>Improved community partnership with Māori whānau with a focus on building learning-focused relationships</p> <p>Improved community partnership with year 4-8 learners (with a focus on Ākonga Māori)</p> <p>Working with Poutama Poutamu to implement Rongohia te Hau across the school and community</p>	<p>70% of all Ākonga Māori be achieving at or above expected curriculum levels in tuhituhi/writing.</p> <p>Ākonga Māori enjoy writing.</p> <p>Student agency is clearly identifiable in student writing (topic, purpose).</p> <p>Student inquiry provides authentic experiences and purposes for Ākonga Māori to write across the curriculum.</p> <p>Ākonga Māori will be self-regulating learners – able to identify their next learning steps through self and peer assessment.</p> <p>Teachers will have a growth cycle goal that links to accelerating Ākonga Māori and will measure impact of their practice on student writing.</p> <p>Consistent schoolwide practice in the teaching of literacy and the close link between reading and writing.</p> <p>Consistent analysis of writing data at class and team level</p> <p>Across school moderation of writing using PACT tool</p> <p>Whānau engaged in Tautoru and other home school partnership programmes</p>

		Tautoru whānau group with a focus on Ākonga Māori at risk of not making accelerated progress. PCTs will be supported in class to ensure Māori are being specifically planned for. Māori boys will be focus students in writing.	
--	--	--	--

Goal Two 2024

Accelerating the achievement of all Māori students in reading (excluding tier 3) from 58.16% at or above curriculum expectation to 75%

The overall school reading data for 2023 has increased marginally from 57.2% to **63.4%** which is an increase of **6.2%** since 2022. However, when we looked at Māori reading data, it informs us that **58.16%** of this group are achieving at or above expectations. Because this is lower than our whole school data in 2023, we will focus on all Māori students who are not achieving curriculum expectations in reading.

Baseline Data/Evidence	Target One	Key Tasks	Success Indicators
In 2023 schoolwide 58.16% of Māori learners were achieving at or above expected curriculum levels in reading. In 2022, 48.5% Māori were achieving at or above the expected curriculum level in reading. Ākonga Māori are our priority learners making up 32% of Te Papapa School. 29 of these children are presently in Te Rito our level two Māori bilingual unit and 18 students are in Te Rito Pōtiki (Junior bilingual Maori class) where there is a merging of the NZC and Te Marautanga.	Accelerating the achievement of Ākonga Māori in Pānui/reading (excluding those achieving well below) from 58.16% at or above expected curriculum levels to 70%.	PLD on formative practice with impact measured through the integration of reading and writing, as one of the curriculum areas. Implementing and self-reviewing progress against Ka Hikitia, Tū rangatira: Māori medium educational leadership. Alignment of PLD with key focus areas of Te Iti Kahurangi Kāhui Ako. Improved community partnership with Māori whānau with a focus on building learning-focused relationships. Improved community partnership with year 4-8 learners (with a focus on Ākonga Māori) Tautoru whānau group with a focus on Ākonga Māori at risk of not making accelerated progress.	70% of all Ākonga Māori be achieving at or above expected curriculum levels in pānui/reading. Ākonga Māori enjoy reading. Teachers choose culturally appropriate texts for children. Student agency is clearly identifiable in student literacy (topic, purpose). Student inquiry provides authentic experiences and purposes for Ākonga Māori to read across the curriculum. Ākonga Māori will be self-regulating learners – able to identify their next learning steps through self and peer assessment. Teachers will have a growth cycle goal that links to accelerating Ākonga Māori and will measure impact of their practice on reading. Consistent schoolwide practice in the teaching of literacy and the close link between reading and writing. Consistent analysis of reading data at class and team level. Across school moderation of reading using LPF.

		<p>Working with Poutama Poutamu to implement Rongohia te Hau across the school and community</p> <p>PCTs will be supported in class to ensure Māori are being specifically planned for. Māori students will be focus students in writing.</p>	<p>Whānau engaged in Tautoru and other home school partnership programmes</p>
--	--	---	---

Te Papapa School

TELEPHONE:
09-634 5252
EMAIL:
admin@tepapapa.school.nz
PRINCIPAL:
Robyn Curry



219 MT SMART ROAD
ONEHUNGA 1061
AUCKLAND
NEW ZEALAND

Kiwisport funding statement for the year ending 31 December 2023.

Kiwisport is a government funding initiative to support student participation in organised sport. In 2023, the school received \$4,444.80 (excluding gst) for the year.

The funding was spent on: -

- Sporting equipment for classrooms –
- Replacement of old equipment for schoolwide PE/Sport
- Buses to get students to interschool sports



Te Papapa School

Next review: Term 2 2027

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Te Papapa School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of kaimahi in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all kaimahi.

In the context of section 597 of the Education and Training Act 2020, a good employer means:

"An employer who operates an employment policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment, including provisions requiring:

- (a) good and safe working conditions; and
- (b) an equal employment opportunities programme; and
- (c) the impartial selection of suitably qualified persons for appointment; and
- (d) recognition of—
 - (i) the aims and aspirations of Māori; and
 - (ii) the employment requirements of Māori; and
 - (iii) the need for greater involvement of Māori in the education service; and
- (e) opportunities for the enhancement of the abilities of individual employees; and
- (f) recognition of the aims and aspirations and employment requirements, and the cultural differences, of ethnic or minority groups; and
- (g) recognition of the employment requirements of women; and
- (h) recognition of the employment requirements of persons with disabilities."

Education and Training Act 2020, section 597(2)

Te Papapa School promotes equal opportunities by applying our EEO framework to all relevant kura policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective kaimahi fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Te Papapa School kaimahi.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**

The board delegates authority to a representative (or a group of representatives) to coordinate the development of the EEO programme and inform all employees of it.

Duties of the EEO representative(s) include:

- setting and meeting deadlines for the programme
 - analysing data
 - writing reports
 - reporting at relevant board, kaimahi, and EEO-related hui
 - being involved in the EEO committee (if applicable)
 - undertaking training as needed.
- consulting with kaimahi to hear any concerns
 - creating an employee database (with informed consent for any EEO data collected)
 - encouraging kaimahi to participate in training and career development
 - programme monitoring through kaimahi hui and board reports
 - reviewing employment and personnel policies and processes.

Te Papapa School aims to raise awareness of discrimination and bias through our EEO programme. We support kaimahi to discuss the development and implementation of the programme, and raise any concerns with the tumuaki or board.

The tumuaki assures the board that the kura complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

Related topics

- Appointment Procedure
- Flexible Working Arrangements
- Concerns and Complaints
- Professional Development

Legislation

- Education and Training Act 2020
- Human Rights Act 1993
- Employment Relations Act 2000
- Public Service Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **School annual reports** (see Statement of compliance with employment policy)
- Te Kāhui Tika Tangata | Human Rights Commission: **Te Ōritenga me te Whakawāteatanga | Equality and Freedom from Discrimination**
- NZSTA | Te Whakarōputanga Kaitiaki Kura o Aotearoa: **What are Equal Employment Opportunities?**

Release history: Term 3 2023, Term 4 2022, Term 4 2020

Last review Term 2 2023
Topic type Core

2023 Term 4 Board Report

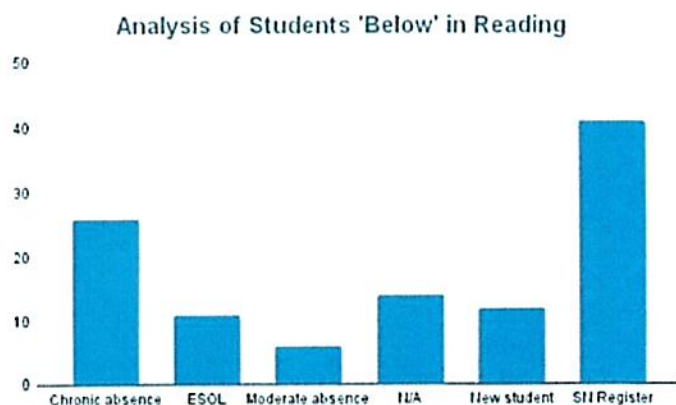
Analysis of data in term 4 shows that there has been a shift in the data in all three learning areas since the end of 2022 and from the end of term 2, 2023. The percentage of students achieving at and above is still below our target, but it is moving in the right direction and that is a welcome sign from the past few years.

Some of our challenges remain the same. Over the year, we have noticed that a significant contributing factor to achievement is poor attendance. Another major factor is the number of students on our additional needs register. As seen in the graph below, among the students that are below in Reading, 33 students have chronic (below 70% attendance) or moderate (70%-80% attendance) attendance. We have 40 students on our additional needs register. A minor contributing factor is the students who are ESOL students or are new enrolments to the school. Identified ESOL students are new to the country and very new to English. Similar trends are seen in the Writing and Maths data.

We have some initiatives to minimise absenteeism, e.g. the walking school bus, rewarding students who are at school regularly and acknowledging them at whole school and team assemblies. There is also a multi-agency/whanau working party across our kāhui ako called Lalanga, and the initiatives proposed and implemented by this group are more strategic in addressing this ongoing issue. TPS has secured funding to continue this work in 2024.

Differentiated literacy and maths interventions are in place for students with additional needs. These students need long term support, and they have individualised learning plans for them.

ESOL learning strategies are implemented for ESOL students. In time, we are confident that these students will make progress and achieve at expectations. This should have a positive impact on the data.



The table below shows data from end of 2022, Term 2 2023 and end of year data. Among our children with additional needs, 13 children are in the tier 3 category. It is interesting to note that when these students are not included in the data, there is a further shift in the data.

	Reading	Writing	Maths
2022 End of year data (Above, at)	57.2%	47.8%	55.3%
Term 2 2023(Above, At, on track)	56.32%	47.65%	58.48%
Term 4 2023(Above, at)	63.40%	56.2%	67.97%
Shift in data from 2022-2023	6.2%	8.4%	12.7%
Term 4 excluding tier 3 students (Above & at)	66.21%	58.7%	71.0 %

As seen in the whole school data below, the percentage of students 'below' in reading, writing and maths is the high in years 3 and 4. These are our students who missed out on the early years of schooling due to COVID. Special literacy interventions are in place for these students, which support them to decode a text.

2023 Term 4 Reading OTJ				
Year level	Above	At	Below	Total
0	0.00%	92.86%	7.14%	100.00%
1	0.00%	61.54%	38.46%	100.00%
2	2.17%	65.22%	32.61%	100.00%
3	0.00%	57.14%	42.86%	100.00%
4	10.64%	38.30%	51.06%	100.00%
5	10.53%	52.63%	36.84%	100.00%
6	19.05%	52.38%	28.57%	100.00%
7	9.09%	59.09%	31.82%	100.00%
8	6.25%	56.25%	37.50%	100.00%
Total	6.86%	56.54%	36.60%	100.00%

2023 Term 4 Writing OTJ				
Year level	Above	At	Below	Total
0	0.00%	92.86%	7.14%	100.00%
1	0.00%	64.10%	35.90%	100.00%
2	0.00%	71.74%	28.26%	100.00%
3	0.00%	35.71%	64.29%	100.00%
4	4.26%	31.91%	63.83%	100.00%
5	2.63%	52.63%	44.74%	100.00%
6	7.14%	57.14%	35.71%	100.00%
7	4.55%	50.00%	45.45%	100.00%
8	6.25%	50.00%	43.75%	100.00%
Total	2.61%	53.59%	43.79%	100.00%

2023 Term 4 Maths OTJ				
Labels	Above	At	Below	Total
0	0.00%	92.86%	7.14%	100.00%
1	0.00%	71.79%	28.21%	100.00%
2	2.17%	76.09%	21.74%	100.00%
3	4.76%	59.52%	35.71%	100.00%
4	8.51%	44.68%	46.81%	100.00%
5	7.89%	60.53%	31.58%	100.00%
6	11.90%	54.76%	33.33%	100.00%
7	9.09%	59.09%	31.82%	100.00%
8	6.25%	56.25%	37.50%	100.00%
Total	5.88%	62.09%	32.03%	100.00%

Ethnicity breakdown of the data shows that the number of Māori students not meeting expectations is of concern. This trend is across all learning areas. In term 4, Tongan student data has made a shift in all learning areas. Research shows that formative practice on a bed of culturally responsive pedagogy has a major impact on achievement. When this pedagogy is embedded further, there should be further positive shifts in Māori and Tongan data.

Whanau engagement and involvement has significant impact on student learning. We have been successful in engaging whanau to a certain extent in our whanau friendly approaches like Tou Toru conversations, little learners, and maths whanau meetings. Evidence shows that the tamariki of the whānau engaged and involved in these partnership approaches, have shown progress their learning.

	Reading (At/Above)	Writing (At/Above)	Maths (At/Above)
Māori	58%	48%	59%
Tongan	61%	56%	72%

Reading – Ethnicity break down

Ethnicity	Above	At	Below	Total
Māori	7	50	41	98
NZ European	2	5	2	9
Tongan	1	59	37	97
Samoan	6	18	16	40
Other Pacific Peoples	2	23	10	35
Asian	3	15	5	23
Other		3	1	4
Total	21	173	112	306

Writing– Ethnicity break down

Ethnicity	Above	At	Below	Total
Māori	3	44	51	98
NZ European		7	2	9
Tongan	1	53	43	97
Samoan	1	20	19	40
Other Pacific Peoples	1	21	13	35
Asian	2	16	5	23
Other		3	1	4
Total	8	164	134	306

Maths – Ethnicity break down

Ethnicity	Above	At	Below	Total
Māori	5	53	40	98
NZ European	1	6	2	9
Tongan	1	69	27	97
Samoan	6	18	16	40
Other Pacific Peoples	1	25	9	35
Asian	4	16	3	23
Other		3	1	4
Total	18	190	98	306

Gender breakdown shows that the difference in achievement levels between girls and boys in reading, writing and maths is between 7% - 11%. This is not a huge difference and can be lowered even further by identifying boys as focus students, and having other interventions which will engage boys in learning e.g choosing appropriate topics in reading and writing, which will engage boys, having hands on activities for learning and practical problems in maths.

Reading - Gender break down

Girls (Above at) : 68%

Boys (Above/At): 59%

Gender	Above	At	Below	Total
F	9	90	46	145
M	12	83	66	161
Total	21	173	112	306

Writing – Gender break down

Girls (Above/At): 62%

Boys (Above/At) 51%

Gender	Above	At	Below	Total
F	5	85	55	145
M	3	79	79	161
Total	8	164	134	306

Mathematics – Gender break down

Girls (Above/At):72%

Boys (Above/At): 65%

Gender	Above	At	Below	Total
F	6	98	41	145
M	12	92	57	161
Grand Total	18	190	98	306



Te Papapa School Te Tiriti o Waitangi statement

2024-2025

Kia Māia – We Can

‘Nothing Great is Easily Won’

Our Commitment to the Principles of Te Tiriti o Waitangi

We recognise the treaty by incorporating it into all aspects of Te Papapa School including governance, structure and practices. Te Papapa School recognises the unique position of Māori in all strategic areas and practices and will contribute in a meaningful way to improving the achievement of Māori students. We will create opportunities for the whole school to experience, understand and celebrate Te Reo Māori me ōna tikanga as an inherent part of our community.

We are committed to working in genuine partnership with Māori in order to ensure that Māori students at Te Papapa School are able to successfully reach the educational and cultural aspirations of themselves and their whānau.

At Te Papapa School, we have high expectations for all our students in their educational progress and achievement. We ensure that Māori can effectively achieve educational success as Māori, regularly reporting achievement of Māori students to the Board.

Te Papapa Principles

- We value language, culture, and identity
- We make decisions that are right for our students
- We are caring and challenging
- We have high expectations
- We believe in people and their capacity to succeed
- We have fun together and celebrate success

Māori Achievement

To further develop Te Ao Māori and cultural competence in our school, and to grow the capacity, understanding and application of Tikanga and Te Reo across our Kura, we will endeavour to:

- Provide opportunities for all students to respect and understand Te Reo and Tikanga Māori
- Grow the use of, and correct pronunciation of Te Reo throughout our school, creating language progressions from Year 1 - 8
- Engage and involve our whānau through hui and community events, including whānau in decision making and planning
- Improve reporting and whānau understanding of ākonga progress
- Partner with whānau and iwi, including our local iwi Ngāti Whātua Ōrākei, to strengthen the support ākonga need to realise their aspirations
- Continue to develop and celebrate our Kapa Haka group
- Continue to explore and meet the aims of Ka Hikitia and Tātaiako
- Work with our Kāhui Ako to develop our local stories in relation to Te Marautanga o Aotearoa
- The achievement of all Māori students will be reported regularly to the Board of Trustees

National Education and Learning Priorities – NELP

Learners at the Centre

1. Ensure places of learning are safe, inclusive, and free from racism, discrimination, and bullying
2. Have high aspirations for every ākonga (learner), supported by partnerships with their whānau and communities to design and deliver education

Barrier-Free Access

3. Reduce barriers to education for all
4. Ensure every ākonga gains sound foundation skills, including language, literacy, and numeracy

Quality Teaching and Leadership

5. Meaningfully incorporate Te Reo Māori and Tikanga Māori into everyday life
6. Develop staff to strengthen teaching, leadership, and learner support capability

Future of Learning and Work

7. Collaborate with industries and employers to ensure ākonga have the skills, knowledge, and pathways to succeed in work

Board of Trustees Primary Objectives

To ensure that Te Papapa School:

- Enables every student to attain their highest possible standard in educational achievement
- Is a physically and emotionally safe place for students and staff, gives effect to relevant student human rights, and takes all reasonable steps to eliminate discrimination
- Is inclusive of and caters for students with differing needs, and
- Gives effect to Te Tiriti o Waitangi

Board of Trustees Actions during 2023/4

- Maori Achievement facilitator worked with board on Treaty obligations
- Attended Kahui Ako workshops on the Treaty
- Started working through the board document Hautu
- All data has Maori s

Independent auditor's report

To the readers of the financial statements of Te Papapa School for the year ended 31 December 2023

The Auditor-General is the auditor of Te Papapa School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington 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 17, which comprise the statement of financial position as at 31 December 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 26 August 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 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.

Emphasis of matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2024.

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.

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.

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 on pages 1, and pages 18 to 30, but does not include the financial statements, and our auditor's report thereon.

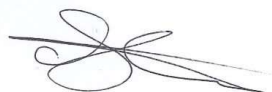
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand