

Te Whai Hiringa

Annual Report

2023



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Tumuaki|Principal Report

2023 has been another challenging year in Hawke's Bay for several reasons but there have also been some highlights to celebrate. I have chosen three highlights from our school in the following areas Learning, Sports, Culture, and Community.



Our Learning Highlights

It has been a busy year for the teachers of Te Whai Hiringa, with post-COVID achievement diminishing there needed to be changes made to how we would respond. The area of mathematics had already been identified as an area of need. Improvements had been made in 2022 in this area but there was still a long way to go. It was decided to take on DMIC - Developing Mathematical Inquiry Communities. The other area of need was reading as this had gone from a very steady 78-85% at the end of Year 8 achievement and dropped to 55%. This required us to take a look at what was out there and proven. BSLA - Better Start Literacy Approach was chosen. Both were proven to work with Māori and Peoples of the Pacific through empirical studies.

Both areas have seen a significant improvement. Overall maths has seen an 18% improvement. The equity between boys and Māori/Peoples of the Pacific is equal to this improvement. One of the most significant findings is that dropping the way of deficit theorising has made great gains for the ākonga. They report more often that they like Maths now. BSLA has seen large benefits for these individual children. Whilst overall there is still a way to go the solid skills and understanding the ākonga are feeling successful and they like reading.



Our Sporting Highlights

This year's sporting highlights have to be started with the 3x3 Basketball AIMS Tournament. With our top team taking out the 1st position and our second team taking out the 5th position. This was due to a lot of time and effort on the whole team's behalf. The efforts in fundraising of the whole community, the dedication of the coaches and their players and the support shown by whānau were all a part of this success.

For the second year running our Elite athletes teams led by Sheldon Mataira-Evetts won the trophy for our Kāhui Ako. This is awarded on cumulative points given over two terms. For multiple disciplines including strength and conditioning, various sports.

We have again been strong in fielding Netball, basketball and Rugby teams in the local competitions. It has been made easier with our school van being able to transport children. We have attended the Rugby Barefoot 10s with many of our teams going undefeated. We had many quality coaches this year with many parents taking time to dedicate to this day. We equally had many whanau taking netball and basketball teams as well. Overall very positive.



Our Cultural Highlights

Our cultural highlight was once again the fact that we can cater to both of the major cultures represented within our school. With three kapa haka groups all taught at their developmentally appropriate levels, there are increasing challenges with kapa haka tutor times. We have had three Pasifika groups as well. The strength of the group this year was the inclusion of all Pacific cultures. Including Cook Island dances with a highly supportive family that gave their time and effort to help our tutors. We have been able to support Samoan, Rotuman, Cook Island Māori and Tongan language weeks.

We have continued as a whole school along our Te reo Maori pathway. Teachers have incorporated Whakahihiho, Whakatau Hinengaro, Karakia and Himene across the school regularly. We have language classes for Samoan language speakers - both extension and beginner-level classes.



Our Community Highlights

This year has been a huge year for consultation with our whānau and hāpori. We have had some major changes happen with their consultation involved. The major one of note was the moving from the former English School name of Peterhead to Te Whai Hiringa. Owing to the nature of the change, whānau consultation and student voice were extensive throughout. After all of the whānau consultation, the percentages were 90- 10% in favour of the change. After consultation with the students, we were at 80 - 20% in favour. Based on this the BOT made the change in Term Three. The second consultation with our community was around the Sexuality and Relationships curriculum. This was held concurrently with the Building consultation. This was well attended in terms of historical attendance. The excitement from the build consultation was palpable and whānau gave many suggestions to our architects. The last of these consultations was for our reports. The whānau were a part of the design for these. Giving the power of what they want to know about their child's achievement and school journey. We have also completed the Well-Being at School survey with all of the tamariki and have been following up on the things obtained in this over the year. This will be repeated in 2024.

Planning Forward to 2024

In **2024** we will continue with the feedback gained from our strategic plan which was rewritten last year with the new principal coming on board and permissions from the BOT. This planning approach has a lot of exciting developments underway. Here are some of them in brief for more information check out our website to see the full strategic plan. [Te Whai Hiringa Website](#)

DMIC - Year Two for all staff and the return of the mentors to come and coach teachers. All new staff will be put through the induction teaching programme that the DMIC mentors have devised for this purpose. We are hoping to increase our maths achievement to 75-80% next year across the school. Looking deeply into areas of the school where we have seen the most need.

BSLA - We will continue into Year 2 with BSLA in Year 1 - 2 and train the new teacher in Room 1. This will be coupled with the Year 3 - 4 teachers being trained in 2024 as well. This means 4 more teachers trained in BSLA and one teacher retrained as he has been trained at a previous school. We will also train our Reading Recovery Teacher as well to ensure consistency across the school with the approach. Yvonne RTLit will continue to work with both Rākau and Taiohi to introduce the use of structured literacy and associated texts.

TAKARO RESEARCH - We will continue with our research into Indigenising play-based learning. Year 1 has set the foundations in place for teachers to now be taught through coaching how to teach through play and ensure that we are allowing autonomy and using play to build their natural tendencies towards learning.

TRAUMA-INFORMED PRACTICE - We have been successful in gaining 70 hours to start our journey with Trauma Informed Practice (TIP). With our current 3 kete system we are reaching 80%, the 15 % with interventions that we already have but a large majority of those in the 5% take up a lot of our time and effort without often very effective outcomes. Jase Williams will be our facilitator and the perfect connection with him is the Māori connections to Atua and their stories. The first hui has happened with Jase and we have the planning set in place to start our journey in 2024.

READING/WRITING/MATHS - Whilst we are confident that these things are already being taught each day. The directive from the government is a chance to interlink planned tidy-ups of all aspects of teaching these areas. *Maths* whilst going well with DMIC need assessments and systems that are clear to ensure consistency across the school. Knowledge, Strategy, PAT decisions need to be made. *Reading* - to ensure consistency of Reading across the school with the new BSLA. Ensure all reading groups are consistent and systematic across the school. *Writing* - this is already clear in terms of process but with new staff, there is a need for observations and moderations carried out consistently to build up the teacher judgements around writing.

Te Pōari o Te Whai Hiringa | Board of Trustees

Board member names	Date that the board member's term finishes
Cherie Heeney	Sept 2025
Dene Kire	Sept 2025
Kori Waerea	Sept 2025
Herman Ah Kiong (Presiding Member)	Sept 2025
April Mac Donald	Sept 2025
Paul Webb	Sept 2025
Viv Maher	Sept 2025
Tineka (Waitoa) Tuala-Fata	Principal



<p>Strategic Plan Goal 1 Developing and implementing an indigenised framework for tākaro (play) that is underpinned by Kahungunutanga</p> <p>Kahungunu Education Strategy Priority One: Te Tiriti o Waitangi Priority Three: Te Matauranga Priority Five: Te Rangatiratanga Priority Six: Tupuria te Aroha</p> <p>NELPs ref: 1/2/3/5</p>	<p>Annual Initiative Year one of Research project -</p> <p>Research Proposal see the Research proposal for details of the project to be implemented in 2 years.</p>		<p>Teacher learning needs around the initiative /target (could link to PGCs)</p> <ul style="list-style-type: none"> - Understanding the process of the research to ensure that steps taken are well understood. - Dr Sarah Aiono ensures that ethics obligations are met and the conflicts of interest are addressed with staff. - Observations / Coaching with Dr Sarah Aiono - External provider and evaluation (PGC). - Learning the frameworks for play and implementing them into their classrooms - Observations of classes by Dr Aiono and discussion with teachers to assess next steps. Ongoing cycles of observation and refinement.
<p>Background and Baseline Data to the target</p>	<p>Obs. of Teachers Pre-intervention</p>	<p>Obs. of Teachers Post Coaching Sessions with Dr Aiono.</p>	
<p>What measurable outcome do we want by year's end for target students-</p>	<p>Observations of individual teachers' practice</p>	<p>Observations of tamariki and the growth teachers can be seen with their changes in play</p>	
<p>How will we monitor and report our strategies and actions are making a difference?</p>	<p>Milestone Reports to TLRI</p>	<p>Milestone Reports To TLRI</p>	

Key improvement actions/strategies to achieve outcomes and target	When will this happen?	Who will lead	Resourcing \$	Indicators of progress? Progress outcomes. What evidence is there that we are moving towards achieving our targets?
Research application applied for an accepted 2022 leading into 2023 Research Proposal ✓	End of 2022 to be submitted before due dates	Dr Sarah Aion Dr Tara McLaughlin Dr Jeremy MacLeoad Matua Hawira Hape Tineka Tuala-Fata	This will be a self-resourcing research study if accepted.	Research Proposal As indicated in the Research proposal there will be milestones that have to be submitted to the TLRI institute.
Research to be passed through the Massey University Ethics Committee (MUHC) MU Ethics ✓	Submission to the Ethics Committee for approval by the due date. 30/9/23 submitted and approved	Dr Sarah Aiono and Dr Tara McLaughlin Tineka Tuala-Fata	All invoices are to be sent to Longworth Education for reimbursement.	September Milestone Report
Adaptive Practice-Based Coaching Evaluation Tools, Project-Developed Framework Reflection Tools will be created. ✓	Term Three - Hui with investigators and guidance from Dr MaLaughlin	Dr Sarah Aiono Dr Tara McLaughlin Tineka Tuala-Fata	Lunch meeting invoices sent to Longworth Educatio	Draft documentation of the tool being developed to be used within this play context.
Pou Kohikohi: Completion of pre-information data collection phase 31 March 2023 ✓ ongoing	This included lead investigators, teachers and Tumuaki tuarua. The timeframes were halted by the weather event that Hawke's Bay had experienced - Cyclone Gabrielle.	Tineka Tuala-Fata Dr Sarah Aiono Cindy Te Pou Leigh Perry Kākano teachers	n/a	Milestone Report Two
Pou Whakatinana/Tuatahi: Draft pedagogical framework implementation 30 September 2023	Term 4	Dr Sarah Aiono Dr Tara McLaughlin Tineka Tuala-Fata	n/a	Milestone Report Three

<p>Observations completed by Dr Sarah Aiono in classes with individual teachers to get baseline data and then create a coaching situation for improvement</p>	<p>Term Four Week 3 Initial observations Week 8 Following up observations</p>	<p>Dr Sarah Aiono and Kākano Teachers</p>	<p>n/a to school</p>	<p>Observations sent individually to teachers and post-observation interviews carried out.</p>
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Actual outcomes for 2023

Goal 1: Developing and implementing an indigenised framework for tākaro (play) that is underpinned by Kahungunutanga

Priorities:

Ngāti Kahungunu Strategies

- Te Tiriti o Waitangi
- Te Mātauranga Māori
- Te Rangatiratanga
- Tupuria te Aroha

NELP Goals:

- Enhance the contribution of research and mātauranga Māori in addressing local and global challenges
- Seek advice from Mana Whenua on how best to include tikanga Māori in values, practices and organisational culture
- Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākonga, staff and whānau
- Identify and respond to learner/ ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations
- Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori
- Identify tamariki who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists
- Value the heritage languages spoken by Pacific learners/ ākonga, and provide opportunities to use and to build on them
- Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing, participating or remaining engaged in schooling, and work to address them.

Despite unforeseen weather events disrupting our initial timelines, the team, under the guidance of Dr. Aiono, has steadfastly navigated challenges to realign ourselves as we approach Term 4. Our heartfelt appreciation goes to the team for their unwavering commitment, even amid the bustling school environment. aloof our Goals for 2023 have been to meet to make way for the effects to be seen more in the practice of teachers and therefore to impact the learning of the children. Assessment for 2024 has been thought about and will be developed to ensure that the indigenised Tikanga is being recognised by kaiako and the school with whānau and Māori voices being prioritised.


- **Creation of Tools Aligned with Our Three Kete Values:**

The development of tools reflecting our three kete values highlighted subtle variations in play-based pedagogies, especially when viewed through an indigenized lens. Central to this is the nuanced application of Tikanga, ensuring resonance with mana whenua, lwi, and hapū.

- **Observations and Baseline Establishment:**
Continuous observations of teachers engaging in initial classroom practices with play-based pedagogies have laid the foundation for further growth. Written feedback, coupled with post-observation interviews, ensures that teachers are not only aware of but also actively engaging in the necessary shifts to positively impact children's learning experiences.
- **Continuous Resource Support:**
Sustained efforts to provide resources for a play-based environment in classrooms are ongoing. Ongoing discussions and grant applications are pursued to secure funding, ensuring resources that enrich learning experiences for children in a dynamically evolving classroom setting.
- **Impact on Children and Shift in Practices:**
As teachers continue refining their pedagogy, a noticeable impact is observed in children becoming more settled in their play spaces. The transformation from free play dominance to purposeful, enriched conversations is stimulating the thinking of tamariki. The growing alignment of teachers' practices with play-based approaches is a promising sign of continued positive impact on children's learning journeys.
- **Staff Changes and Induction:**
With one teacher departing at the end of the year, an internal replacement has been seamlessly integrated into the system. Dr. Aiono's collaborative efforts with the new teacher are geared towards ensuring an early and effective immersion into the play-based development process, which directly influences the children's learning dynamics.
- **2024 Planning:** The finalization of plans for 2024 positions us strategically for the upcoming school year. Ensuring that everyone is on the right pathway is crucial for a collective commitment to implementing play-based practices within their classrooms, thereby fostering an environment conducive to impactful learning experiences for children. In essence, our journey, though challenging, is marked by promising progress in infusing play-based pedagogy with an indigenized perspective. The ripple effect is seen in the positive transformations impacting both teachers and, most importantly, the rich learning tapestry of our tamariki.

<p>Strategic Plan Goal 2 Develop an indigenised, local curriculum that is underpinned by the Ngāti Kahungunu Education Strategy</p> <p>Priority One: Te Tiriti o Waitangi Priority Three: Te Matauranga Priority Five: Te Rangatiratanga Priority Six: Tupuria te Aroha</p> <p>NELPs ref: 1/2/3</p>	<p>Annual initiative Develop Mathematical Inquiry Communities (DMIC). Massey University Year 1 - Kate Davies leading. DMIC Research base</p> <p>Better Start Literacy Approach (BSLA). Canterbury University. Year 1 Kākano Rebecca Biggs and Jules Makea. BSLA Research base</p> <p>Huakina Mai Huakina Mai Base</p> <p>Aotearoa NZ Histories / Place-Based Curriculum ANZH Basis</p>		<p>Teacher learning needs around the initiative /target (could link to PGC's)</p> <ul style="list-style-type: none"> - Introduce Aotearoa NZ Histories Curriculum - Kahungunu & Rongomaiwāhine Aotearoa Nz Histories unpacking 'Understand Know Do' - Research into place based curriculum Place-Based Curriculum - Indigenising our PB4L practices - Huakina mai - Cindy Te Pou leading. Huakina Mai - Developing Mathematical Inquiry Communities (DMIC). Massey University Professor Bobbie Hunter and Dr Jodie Hunter Year 1 - Kate Davies leading. DMIC Research base - Better Start Literacy Approach (BSLA) - Year 1 Development NE/Y1 in conjunction with Canterbury University - Juliet Makea and Rebecca Biggs leading. BSLA - Loss of Learning Tutoring - funding from the Ministry of Education. This is being led by Kate Davies. Group of Year 8 students affected by Covid shutdowns doing catch-up work in reading, writing, and maths. Loss of Learning Initiative <p>Te Mātaiaho Curriculum Refresh - Introduce staff to the main whakapapa that underpins Te Mataiaho.</p> <ul style="list-style-type: none"> - <i>Mātairangi</i> - Guiding Kaupapa - <i>Mātainuku</i> - Creating a foundation - <i>Mātaitupu</i> - Vision of young people - <i>Mātairea</i> - Supporting progress - <i>Mātaiaho</i> - Weaving learning within and across learning areas - <i>Mātaioho</i> - Design and Review - <i>Mātaiahikā</i> - Connecting place and space
<p>Background and Baseline Data to the target</p>	<p>DMIC - Pre Survey 52%</p> <p>BSLA - Pre levelling data Initial Phoneme identity 5.06 Letter- Sound</p>	<p>DMIC - Post Survey 69% increase of 17%</p> <p>BSLA - Post levelling data Initial Phoneme identity 59.86 - 54%</p>	

	recognition 28.57 Phoneme Blending 8.33	Increase Letter- Sound recognition 64.38 - 35.57% increase Phoneme Blending 51.72 - 43.39% increase	Facilitation Nicky Anderson- Te Tāhuhu o te Mātauranga <ul style="list-style-type: none"> • Hui with leadership team and reflections after staff meetings • 3x staff meetings • Connecting what we are already doing to the curriculum refresh and unpacking what the above sections require of us. To start the foundations of creating a curriculum that is place-based and reflective of the tamariki it serves at Te Whai Hiringa.
What measurable outcome do we want by year's end for target students-	Summative Mathematics 2022 data - to reach 70% across the school	Summative Mathematics 2023 data - we reached 69% across the school (0.1 % shy of goal)	
How will we monitor and report our strategies and actions are making a difference?	DMIC: Ongoing feedback from Facilitators, Teachers and Children BSLA: Ongoing feedback from two facilitators Jules Makea and Becs Biggs observations of processes and feedback to individual	DMIC: Ongoing observations and coaching sessions throughout each term. DMIC: Twice Termly - two observations per teacher with live feedback. BSLA: Ongoing mentoring and assurance of fidelity in the systems implemented throughout the year.	

Key improvement actions/strategies to achieve outcomes and target	When will this happen?	Who will lead	Resourcing \$	Indicators of progress? Progress outcomes. What evidence is there that we are moving towards achieving our targets?
<p>Developing Mathematical Inquiry Communities (DMIC) development Whole School mathematics initiative.</p>	2023-2024	Kate Davies Tineka Tuala-Fata Lauren. F - DMIC Facilitation group ongoing throughout the Year.	This is all funded through the Ministry of Education. Costs for us is the release of Kate Davies to carry out observations and administration of facilitation with DMIC mentors	<p>Pre Survey with students Term One</p> <p>Post Survey with Students Term 3/4</p>
<p>Indigenising our PB4L practices - Huakina mai - Cindy Te Pou leading. Huakina Mai</p> <p>NELP: Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours</p> <p>Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying.</p>		Cindy Te Pou		<p>Evaluating kaiko development of cultural competency</p> <p>Significant learning can only happen if the individual has an open mind, has a desire to encounter new knowledge, is open to testing current biases and assumptions, seeks feedback, takes time to reflect, and has a commitment to making change.</p> <p>For many kaiko, competency development and pedagogical change transition through the stages shown in Figure 4.</p>  <p>From Willingness ...</p> <ul style="list-style-type: none"> Getting started, while not yet confident or comfortable using new practices Still working out which practice is appropriate for a given situation and how to implement it within a specific learning context <p>to Application ...</p> <ul style="list-style-type: none"> More confident and comfortable using new practices, regularly using some within the classroom Moving towards being more student-centred and relational in their teaching Showing some understanding of situations from a sociocultural perspective <p>to Adoption ...</p> <ul style="list-style-type: none"> Very comfortable with a routine use of practices, connecting these in adaptive ways Recognising the appropriate use of practices for particular situations or learning contexts Recognising the culturally-situated nature of interactions <p>to Innovation ...</p> <ul style="list-style-type: none"> Adapting the use of practices in new and unique ways Evaluating how practices fit with āonga learning needs, the content, and learning objectives <p>to Integration ...</p> <ul style="list-style-type: none"> Able to take risks in implementing and modifying teaching practices Understanding well the culturally-situated nature of interactions <p><small>Figure 4: Stages in the development of cultural competency</small></p> <p>Whakahihiko is a response to well-being in schools results</p> <p>This document is the response to our well-being in schools survey. It used whakahihiko to address/raise the</p>

				<p>issues highlighted by our ākonga. We also used our Ohu whakaihuwaka, Ohu Kōkiri and Three Kete Kids to support students in the playground. They used kete cards to recognise those in the playground following our Te Whai Hiringa Tikanga.</p> <p>Whānau Hui is now an integral component of Our Three Kete Process.</p> <p>Huakina Mai/Our Three Kete</p>
Better Start Literacy Approach (BSLA)	2023 Kākano 2024 Māhuri	Tineka Tuala-Fata Leigh Perry Jules Makea Rebecca Biggs	This is all funded through the Ministry of Education. The Cost for us is the release of Jules Make/Rebecca Biggs to carry out observations and administration of facilitation with BSLA in classes.	See separate report on BSLA through the Reading report below.
Aotearoa NZ Histories Curriculum/Place-Based Curriculum	2023	Tineka Tuala-Fata Tumuaki Tuarua x3 Kaiwhakahaere - Team Leaders	n/a all self-taught using Ministry of Education resources created online	<p>Inquiry Unit</p> <p>Rauemi</p> <p>Evaluation of the Inquiry</p> <p>Introduction</p> <p>Clarification</p> <p>Inquiry Unit Plan Exemplar</p>
<p>Noho Marae at Mihiroa Marae Pakipaki - Vision setting, Whakawhanaungatanga, Setting of school kaupapa. He waka eke noa, Ki tō hoe! To plan out the noho and details, speakers, koha, food</p> <p>Leigh, Cindy and Lisa to follow through with developing their leadership skills in this area during the Noho. Lisa to lead Whakatau Hinengaro.</p>	Hanuere 2023	Tineka Tuala-Fata	\$3000	<p>Noho marae was a great success. See the feedback here.</p> <p>Noho Feedback from staff</p>

<p>Niu Gen</p> <p>The Niu Gen Programme is formed to support Year 8 students to walk through their own identity as Peoples of the Pacific. The programme is run by four strong Pasifika leaders from our community.</p>	2023	Reece Tuala-Fata Sage Fomai Group 10 - leaders & aiga participation	\$1000	They teach our students key values that are a part of our culture as Peoples of the Pacific in a safe way driven by leadership qualities that these men have through their sporting and educational backgrounds.
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Actual outcomes for 2023

Goal 2: Develop an indigenised, local curriculum that is underpinned by the

Priorities:

Ngāti Kahungunu Strategies

- Te Tiriti o Waitangi
- Te Maturanga Māori
- Te Rangatiranga
- Tupuria te Aroha

NELP Goals:

- Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours
- Create a safe and inclusive culture where diversity is valued and all learners/ākonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong
- Partner with family and whānau to equip every learner/ākonga to build and realise their aspirations
- Seek advice from Mana Whenua on how best to include tikanga Māori in values, practices and organisational culture
- Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākonga, staff and whānau
- Identify and respond to learner/ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations
- Build relationships with Māori, involve them in decision making, and partner with them to support rangatiranga, and Māori educational success as Māori
- Identify tamariki who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists
- Value the heritage languages spoken by Pacific learners/ākonga, and provide opportunities to use and to build on them
- Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing, participating or remaining engaged in schooling, and work to address them.
- Provide opportunities for teachers/kaiako and educators to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori, and support them to strengthen their teaching practices to integrate te reo Māori throughout implementation of the curriculum
- Talk with learners/ākonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement

- Expect and support teachers/ kaiako to build their understanding of learners'/ ākongā contexts, including languages spoken at home, histories, stories and cultural values, to provide culturally responsive teaching

1. **DMIC** - Developing Mathematical Inquiry Communities

- Massey University Professor Bobbie Hunter and Dr Jodie Hunter Year 1 - Kate Davies leading. [DMIC Research base](#)
- 2 year PLD to ensure that mathematics is being taught with a lens that matches the context of our tamariki
- Removing deficit theorising and streaming practices around maths teaching
- Ongoing observation and feedback from facilitators to ensure teachers became excellent teachers of maths
- Assessment practices ungraded and used to inform teaching. New PAT 2024.

2. **BSLA** Better Start Literacy Approach

- Year 1 Development NE/Y1 in conjunction with Canterbury University - Juliet Makea and Rebecca Biggs leading. [BSLA](#)
- Improved teaching of phonics, morphology, blends, digraphs to build a solid foundation for children to work towards reading.
- Assessment practices developed along side with the guidance of BSLA tools with Canterbury university
- Year 3/4 teachers to be started with this approach through Yvonne Lovelock to introduce the use of Ministry books created for this purpose.
- Year 2 development continue in NE/Y1 into 2024, Year 3/4 teachers trained in BSLA approach

3. **NOHO MARAE** Mihiroa Marae

- Mihiroa Marae Staff Noho to launch and introduce our new way of working
- Focus in on on the students that we have which are 96% Māori and Pasifika.
- Securing knowledge from ancestors and ensuring that all students identities are given mana and a chance to thrive and grow into the school learning contexts
- Building cultural competencies with the staff, pronunciation, practices and the basis upon which these are given mana

4. **ANZHC** Aotearoa New Zealand Histories

- Introduction to this new way of teaching History
- Inclusion of Know Think Do strategy of teaching
- Teaching of Matariki unit - Ngā whetu with a deeper knowledge of the star system Paleides and the matauranga Māori around this.
- Kahungunu rāua ko Rongomaiwāhine - Inquiry into who these two tupuna were in our mana whenua, localise curriculum connections to other marae.

5. **NIUGEN**

- Continued focus on growing young Peoples of the Pacific leaders
- Ensuring smooth transition into highschool
- finding People of the Pacific leaders and encouraging them to build confidence, their voice and navigate two worlds

6. **PLACE-BASED** Inquiry

- Looking into the work of Wally Penetito around Place-based education
- That we study what is around our environment and learn from the basis of education.

- Using localised monuments, art forms, adventures, marae and attractions.

<p align="center">Strategic Plan Goal 3</p> <p align="center">Develop an environment where ākongā are empowered by their identity Ngāti Kahungunu Education Strategy</p> <p>Priority One: Te Tiriti o Waitangi Priority Three: Te Matauranga Priority Five: Te Rangatiratanga Priority Six: Tupuria te Aroha</p> <p align="center">NELPs ref: 1/2/3</p>	<p>Annual initiative Develop Mathematical Inquiry Communities (DMIC). Massey University Year 1 - Kate Davies leading. DMIC Research base</p>		<p>Teacher learning needs around the initiative /target (could link to PGC's)</p> <ul style="list-style-type: none"> - Iwi knowledge of ākongā and registration with their runanga Kahungunu Registration - Whanaungatanga walls are established in each classroom along with pepeha. - Enhance whānau engagement practices using Facebook Akomanga Tekau Mā Whā - Enhance the use of the school newsletter to engage whānau in the school vision to create the identity of our school. Ngā rongo kōrero o Te Whai Hiringa - Māori and Pasifika language weeks for ALL cultures that have one. Te wiki ō te reo Māori - Emotional regulation - Indigenised Whakatau Hinengaro (regulation), Te Pū āio (yoga) across the school with ākongā leading - Well-being at school survey Survey - Begin planning of a sensory garden to provide a space for tamariki to regulate in conjunction with Rotary, whānau and tamariki. - Aumangea Project / Confident Me - Maia Dreams - Kristyl Neho and Sarah Tawhai - Niu Gen Pasifika Leadership - Reece Tuala-Fata - PPV - Lila Crichton - Heretaunga Arakura - Lisa Morton - Tama Toa/Kōhine Toa - Dorothy Waitoa
<p>Background and Baseline Data to the target</p>	<p>Well-Being at School Survey - the start of the year to find areas that need to be developed further.</p>	<p>To be developed into a series of teaching plans that are used with tamariki in areas where we can see more focus is needed.</p>	
<p>What measurable outcome do we want by year's end for target students</p>	<p>Iwi Identification on HERO Pre - 80 whānau without iwi ID</p>	<p>Iwi identification HERO Post - 8 whānau left to find out</p>	
<p>How will we monitor and report our strategies and actions are making a difference?</p>	<p>Team Mauriora Hui - to discuss those tamariki who need extra support.</p>	<p>Each child has goals that are being worked on for them individually. Each professional monitors these.</p>	

Key improvement actions/strategies to achieve outcomes and target	When will this happen?	Who will lead	Resourcing \$	Indicators of progress? Progress outcomes. What evidence is there that we are moving towards achieving our targets?
Well-Being at School Survey	March 2023 Plan to be created from this to address issues that are evident from the survey	Cindy Te Pou will create this and lead with staff.	Wellbeing at School Survey Subscription	Completed 20-24th March with Year 4 - 8, Student Well-Being Survey April - Cindy took to Ohu Whakahihiiko to get feedback - resulting in lunchtime duties for junior school and intro to ākonga at junior assemblies. Whakahihiiko (Addressing well-being survey)
DMIC Added here because it was chosen because it is based on Pacific-based knowledge	Whole Year	Kate Davies	Funded through PLD	DMIC What's going well? Ongoing mentoring each week timetables by Kate Davies. Mentor timetable DMIC assessment resource DMIC at home resource
Engagement of whānau through the use of class Facebook pages	Whole Year	Lisa Morton	Free resource that is used widely by whānau.	- Akomanga Tekau Mā Whā
Te reo Māori Expectations in every class	Whole Year	Every teacher	Available resource Te Reo Tuatahi	Karakia Himene Whakatau Hinengaro Whakahihiiko - OL/Well-Being Pepaha Hui whakatau All to be expected and carried out each morning in classes.

<p>Enhance the use of the school newsletter to engage whānau in the school vision to create the identity of our school. Ngā rongo kōrero o Te Whai Hiringa</p>	<p>Sharon Hape and Tineka Tuala-Fata</p>	<p>Ongoing throughout the year</p>	<p>Week 2 Week 6 Week 8</p>	<p>Enhance the use of the school newsletter to engage whānau in the school vision to create the identity of our school.</p> <p>Ngā rongo kōrero o Te Whai Hiringa</p>
<p>Māori and Pasifika Language Weeks - for ALL cultures that have one. Te wiki ō te reo Māori Pacific Language Weeks</p>	<p>Matilda Faavae is in charge of the Pacific Language Weeks creating packs for teachers. Rotuman, Cook Islands Māori, Tuvalu,</p>	<p>On individual language weeks</p> <p>Reece, Matilda, and Morgan in charge of Samoan Language Week May</p>	<p>Language Week planning</p>	<p>Māori and Pasifika language weeks - for ALL cultures that have one.</p> <p>Te wiki ō te reo Māori Pacific Language Weeks</p> <ul style="list-style-type: none"> • Rotuman ✓ Each year we contact our only Rotuman family to ask for advice and possible involvement for this week. We have also sourced information from the internet and utilise this. We have sent teachers videos of simple timelines, songs for morning Karakia and the theme from the Ministry of Pacific Peoples. We have posted the theme and devotional on our Facebook page. • Samoan Language Week ✓
<p>Tama Toa and Kōhine Toa - in conjunction with Tautoko ō ngā mokopuna and Awhina Counselling Services</p>	<p>Tineka Tuala-Fata Lisa Morton Dorothy Waitoa John Robin</p>	<p>Ongoing throughout the year</p>	<p>Counselling in Schools Funding from the Ministry of Education</p>	<p>Set up of the roopu has been completed. Āwhina counselling services contract has been sought and won. We have John Robin on board for two days per week.</p> <p>Working with Whaea Dot's Tama Toa roopu and other tama</p>
<p>Sensory Garden and Maara Kai</p>	<p>Lisa Morton</p>	<p>Ongoing throughout the year</p>		<p>Small groups and whole classes.</p> <p>Used with ākongā who come into the office as a way to regulate. Rotary who are going to support us with the development of the sensory garden.</p>

				Whānau can come in and help with building the fence, levelling out the ground etc. Maara kai groups are being established and all ākongā will come in on Friday for half an hour at a time. Groups based on needs/ages.
<p>Well-being at school survey Survey</p> <p>Shared with BOT of May BOT meeting - Cindy visited BOT to share our planning with them and show how we are using the survey as a means to improve the well-being of children at school.</p>	Cindy Te Pou	Snapshot April - look at the results and decide "what to do?"	Cost of Well-Being Survey Subscription	Completed 20-24th March with Year 4 - 8, Student Well-Being Survey April - Cindy took to Ohu Whakāhiko to get feedback - resulting in lunchtime duties for junior school and intro to ākongā at junior assemblies. Whakāhiko (Addressing well-being survey)
<p>Actual outcomes for 2023 Goal 3: Develop an environment where ākongā are empowered by their identity</p> <p>Ngāti Kahungunu Priorities:</p> <ul style="list-style-type: none"> • Te Tiriti o Waitangi • Te Matauranga • Te Rangatiratanga • Tupuria te Aroha <p>NELP Priorities:</p> <ul style="list-style-type: none"> • Ask learners/ākongā, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours • Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying • Create a safe and inclusive culture where diversity is valued and all learners/ākongā and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong • Partner with family and whānau to equip every learner/ākongā to build and realise their aspirations • Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākongā, staff and whānau • Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori • Value the heritage languages spoken by Pacific learners/ ākongā, and provide opportunities to use and to build on them • Talk with learners/ākongā and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement • Use development opportunities for teachers/kaiako and leaders to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori <p>1. Addressing Racism, Discrimination, and Bullying:</p> <ul style="list-style-type: none"> • Conducted surveys and interviews with learners/ākongā, whānau, and staff to gather firsthand experiences. 				

- Utilized the collected information to identify specific instances of racism, discrimination, and bullying.
- Established clear processes for reporting and addressing complaints promptly.
- Implemented training programs to raise awareness and sensitivity among staff members.

2. Creating a Safe and Inclusive Culture:

- Developed and communicated policies that emphasize the importance of diversity and inclusivity.
- Conducted workshops and training sessions on creating an inclusive environment.
- Established support networks for learners/ākonga and staff members who may face discrimination or feel marginalized.
- Celebrated diversity through events, activities, and awareness campaigns.

3. Partnering with Whānau:

- Hosted regular meetings with families and whānau to understand their aspirations for learners/ākonga.
- Provided resources and information to families to support their role in their child's education.
- Collaborated on initiatives that bridge the gap between home and school, fostering a sense of partnership.

4. Staff Development:

- Conducted workshops and seminars on recognizing and addressing biases in the educational setting.
- Established mentorship programs to support staff in fostering a more inclusive and supportive environment.
- Encouraged ongoing professional development in areas related to diversity, equity, and inclusion.

5. Building Relationships with Māori:

- Facilitated regular meetings with Māori representatives to ensure their perspectives are considered in decision-making.
- Actively involved Māori community members in school events and initiatives.
- Promoted Māori language and cultural practices within the school environment.

6. Valuing Heritage Languages:

- Implemented language programs that celebrate and preserve heritage languages.
- Organized events or activities that showcase the linguistic and cultural diversity of the student population.
- Provided language resources and support for learners to maintain and develop proficiency in their heritage languages.

7. Te Reo Māori Pronunciation:

- Conducted workshops and awareness sessions on the significance of te reo Māori pronunciation.
- Facilitated learning opportunities for both learners/ākonga and staff to improve their te reo Māori skills.
- Ensured a non-judgmental environment for learners/ākonga and staff to practice and enhance their pronunciation.

8. Professional Development Initiatives:

- Monitored the implementation and impact of the Thrive approach on student well-being.
- Provided ongoing support and resources through platforms like Thrive Online.
- Offered free online training opportunities for all staff to enhance their skills in mental health support.

9. Team Mauriora:

- Established a structured communication plan for weekly meetings.
- Developed streamlined processes for handling new referrals and tracking interventions.
- Collaborated with external professionals, including Public Health Nurses, to address complex cases.
- Acknowledged and addressed the increased workload during busy periods.

10. Cultural and Identity Programs:

- Tracked the progress of Pasifika Poly groups, ensuring participation and engagement across developmental levels.
- Supported students in preparing for and participating in the Primary and Intermediate school PolyFest.
- Monitored the impact of the Niu Gen program on Year 8 students' cultural identity and leadership qualities.

11. Emotional Regulation Programs:

- Evaluated the success of Whakatau Hinengaro and Māori Yoga in promoting emotional regulation.
- Trained leaders within teams to facilitate these programs independently.
- Conducted professional development sessions for staff on the use of regulatory breaks in the classroom.

12. Community Engagement:

- Utilized the school newsletter strategically to communicate the school's vision to the wider community.
- Implemented initiatives to strengthen staff members' connection to the school's identity.
- Engaged with whānau through targeted events and activities.

13. Iwi Inquiry:

- Established a systematic process to identify and register iwi connections for enrolled whānau.
- Monitored progress and initiated targeted efforts to locate iwi information for remaining families.
- Planned the creation of a dedicated page with Runanga connections to encourage whānau registration.

14. Leadership Upskilling:

- Tracked the completion of educational leadership programs and courses by senior leadership.
- Ensured ongoing professional development in areas such as te reo Māori, restraint training, and Positive Behavior for Learning.
- Celebrated achievements, such as the completion of a Master's degree by Tineka Tuala-Fata.

15. Continuous Monitoring and Evaluation:

- Conducted regular assessments and reviews of programs and initiatives to gauge their effectiveness.
- Adjusted strategies based on feedback, emerging needs, and evolving priorities.
- Maintained a commitment to ongoing improvement and responsiveness to the dynamic needs of the school community.

Evaluation and analysis of the school's students' progress and achievement

In-depth analysis and evaluation are completed here for Writing, Reading and Mathematics. Though these are not the only learning areas they are the areas that allow access to other learning areas. Other learning areas are taught through intentional acts of explicit teaching and in an integrated approach through inquiry.

Te Reo Māori me ōna Tikanga is taught in all classes of Te Whai Hiringa. Karakia, Himene, Whakatau Hinengaro, Whakahihiko - check ins. Juliet Makea supports this across the school by being a resource person for the class teachers. She goes into classes and supports teachers with their Te reo Māori learning. There are also classes for our Taiohi classes to extend those who show aptitude and/or want to volunteer to be in these classes. Kapa Haka is supported at each year level, waiata a kura, Tikanga around pōwhiri and practices that align with te ao Māori.

All 'curriculum

Our Inquiry learning is all based around te ao Māori, pūrākau knowledge, ngā taonga tuku iho, through our localised curriculum - place-based curriculum. Research shows what works for Māori works for everyone else. When appropriate and in discussions around identity include all identities of all tamariki. This is incorporating New Zealand Histories Curriculum teachings, Social Sciences, Science, Technology, and the Arts. Teachers also utilise STEAM activities to integrate these.

Assessment Practices

Assessment practices Reading, Writing and Mathematics are consistent and carried out across the school. This feeds into the overall picture of progress over years which helps teachers to individually track teachers to find groupings that provide feedforward for teaching and learning programmes. It also helps team leaders and SENCO to allocate support, resources and to form interventions to help with learning needs. This then forms the basis for whole school reform, Professional development for teachers and time to reflect on whole school directions and tikanga.

Report of Writing 2023

All Students

Writing	2021		2022		2023		Change
Well Beyond	(11) 2%	72%	(23) 0.9%	52%	(3) 0.5%	60%	Increase of 8%
Beyond	(169) 33%		(131) 8%		(48) 9%		
Within	(194) 37%		(159) 44%		(279) 51%		
Towards	(113) 22%	28%	(119) 32%	48%	(162) 30%	40%	
Working Towards	(32) 6 %		(53) 16%		(53) 10%		
TOTAL STUDENTS	519		485		545		

Summary - All students

2021 - 72% all students working within or beyond/well beyond, **2022** - 52% all students working within or beyond/well beyond, **2023** - 60% all students working within or beyond/well beyond

Māori Students

Writing	2021		2022		2023		Change
Well Beyond	(9) 9%	78%	(17) 5%	65%	(2) 5%	65%	No change
Beyond	(124) 31%		(100) 27%		(33) 27%		
Within	(150) 38%		(125) 33%		(209) 33%		
Towards	(86) 22%	29%	(90) 24%	35%	(119) 24%	35%	
Working Towards	(26) 7%		(42) 11%		(40) 11%		
TOTAL Māori Students	395		374		403		

Summary - Māori Students

2021 - 78% all Māori students working within or beyond/well beyond, **2022** - 65% all Māori students working within or beyond/well beyond, **2023** - 65% all Māori students working within or beyond/well beyond

Peoples of the Pacific Students

Writing	2021		2022		2023		Change
Well Beyond	(1) 1%	73%	(5) 6%	62%	(0) 0%	62%	No change
Beyond	(35) 36%		(24) 27%		(11) 10%		
Within	(35) 36%		(25) 28%		(59) 52%		
Towards	(21) 22%	27%	(24) 27%	38%	(32) 28%	38%	
Working Towards	(5) 5%		(10) 11%		(12) 11%		
TOTAL PoP Students	97		88		114		

Summary - Pasifika Students 2021 - 73% Pasifika students working within or beyond/well beyond, **2022** - 62% Pasifika students working within or beyond/well beyond
2023 - 62% Pasifika students working within or beyond/well beyond

ACTION PLAN for Te Whai Hiringa 2024

Writing Actions 2024

What action?	By whom	By when?	Outcomes
Improve writing data achievement by the end of the year to 75-80% achieving within or beyond the school. Ensure that in Māori and Pasifika children achieve an equitable level of outcomes.	Monitored by leadership and reported back to Tumuaki mid-year and end of the year.	July 2024 Dec 2024	75-85% of all students are achieving at or above in writing. This requires a 15 - 20% increase overall. Māori/Pasifika/Boys will be in equity with these outcomes
Children that require interventions will make progress that is appropriate for their developmental ability, in line with the goals and aspirations of their whānau, other external professionals and keeping in line with appropriate tools to measure their progress.	Monitored by SENCO/LSC/ ESOL and reported back to Tumuaki mid-year and end-of-year.	July 2024 Dec 2024	Evidenced through IEPs, Individual programmes, and ESOL funding document levels. Contributed to by external professionals by ultimately the responsibility of SENCO /LSC/ESOL leaders.
Investigate areas for development in the use of Stephen Graham style assessment - 3 from top, middle, bottom. Ensure this is SECURE throughout the school with every teacher . Assessment based on - style or Writing Matrix - needs to be brainstormed with TL/TT and decided upon. PaCT/ Easstle or use of writing matrix.	Each team leader attends a workshop with Kate and Tineka to ensure that they are super clear on how this process works and how to guide each of their team members through this. Cindy to take this process over with the new team leader to ensure this is completed with FIDELITY. Kate and Team Leaders to decide how to monitor this and ensure this happening	Term 1 Team leaders hui with Kate in the first 2 weeks. Team Leaders to set this up with their teams in the first 5 weeks. To be monitored by Kate and TLs	All teams have folders inside the overall school writing folder with the information for each writing unit that is created in the Stephen Graham Style. There needs to be an initial analysis of what they are teaching across the team. The important part is making sure this is done at the end so they can see the difference. Ensure the FIDELITY of Stephen Graham's teaching methods. If people need modelling then the more experienced teachers including Lyn, Kate, Cindy, and Tineka teach it and model it across the school. <u>It works so we must use it</u> . ALL teachers are using this method of teaching to introduce writing units without exception. Tumuaki Tuarua (TT) to visit each teacher and ensure this is happening. Record those with good practice.

<p>Writing bi-annual overview. Update this and ensure that it is clear across the school - Descriptive every year with increasing complexity. The rest is to be covered in a developmentally appropriate way that can be integrated into other learning contexts.</p>	<p>Biannual overview to be updated and made known to everyone in an ongoing and clear way.</p> <p>There needs to be accountability processes put into this. E.g. data is entered into HERO at the end of units so we can see where the children have improved. This is where the use of and will need to be ramped up to ensure better outcomes in learning.</p> <p>Team Leaders to ensure this happens team-wide and make this a focus at team meetings to complete together.</p> <p>Kate to ensure that this is happening across the school and report back to staff about how well we did or did not do on individual units of writing. Teachers need to go back to writing evaluations at the end of units to see what they need to do better based on results. This should be checked by team leader</p>	<p>Kate and TL before Term 1 so it is ready for 2024 year</p> <p>Kate to create spaces for data to be collected on levels. This will help with judgements at the end of the year.</p> <p>TLs to check that all data is entered at the end of units.</p> <p>Kate reports back on genre strengths and weaknesses across the school. Keep this info for the next unit to pass on.</p>	<p>All Team Leaders are to ensure they cover the writing genres for the year.</p> <p>Ensure that evaluations are completed by team individuals at the end of the unit so they know what to do better the next time.</p>
<p>Moderation processes are carried out with fidelity. Kate to lead this and team leaders to ensure to learn this process as it will need to be carried out in teams after every genre.</p>	<p>Use of Description writing as a form of moderation across the school in Term 1. To ensure that teachers are aware of how to judge writing properly using criteria. Across school moderation of levels of writing and what we judge as Level 1 - 5 writing.</p> <p>Coming up with what is needed to get to the next level and when is Level a Level.</p>	<p>Kate to create a moderation system. Ready to use in week 7 of Term 1.</p> <p>To be carried out on Description Writing. Level this into Levels 1- 5 across the curriculum.</p> <p>Defining and analysing the writing together coming up with examples to use in a rubric to show others what Levelled writing looks like.</p>	
<p>2024 Writing Folders with rauemi (resources) to be added</p>	<p>Carried out on the genre covered in 2024. Carried out in 2025 also.</p> <p>Links are to be made in our Kawa for these folders.</p> <p>Teams are all expected to find tidy and clear resources to use and add to these folders. If they are internet links that can be put into tables like we did for COVID folders</p>	<p>Kate is to promote the use of these folders inside the main Writing folder.</p> <p>TL to ensure that all rauemi are placed into these folders.</p>	<p>Link to Curriculum Resources</p>

		Levels are to be separated inside these folders/ Help sheets.	
Sheena Cameron Resources	Heidi to check in 2023 that all Sheena Cameron resources are in place for classes. If any missing rooms teachers are to be replaced - the school to ensure Māhuri have some as well. Otherwise, people use the ones in the photocopy room.	Heidi and Kate. Kate to check that these are in place and enough for one between two at least across the school. Ensure the ones in the photocopy room are there also.	

Report of Reading 2023

All Students Reading across the School

	2021		2022		2023		Change
Well Beyond	(22) 4%	52%	(15) 3%	54%	(18) 4%	57%	Increase of 3%
Beyond	(131) 25%		(109) 20%		(85) 20%		
Within	(119) 23%		(166) 31%		(137) 33%		
Towards	(177) 34%	48%	(176) 33%	46%	(131) 31%	42%	
Working Towards	(71) 14%		(67) 13%		(45) 11%		
TOTAL STUDENTS	520		533		416		

Summary - All students

2021 - 52% all students working within or beyond/well beyond , **2022** - 54% all students working within or beyond/well beyond, **2023** - 57% all students working within or beyond/well beyond

Māori Students

	2021		2022		2023		Change
Well Beyond	(14) 4 %	54%	(14) 3%	54%	(12) 4%	58%	Increase of 4%
Beyond	(102) 26%		(79) 20%		(65) 21%		
Within	(94) 24%		(124) 31%		(103) 33%		
Towards	(131) 33%	47%	(132) 33%	46%	(96) 31%	42%	
Working Towards	(56) 14%		(53) 13%		(33) 11%		
TOTAL Māori Students	397		402		309		

Summary - Māori Students

2021 - 54% Māori students working within or beyond/well beyond

2022 - 54% Māori all students working within or beyond/well beyond

2023 - 58% Māori all students working within or beyond/well beyond

Peoples of the Pacific Students

	2021		2022		2023		Change
Well Beyond	(6) 6%	47%	(1) 1%	57%	(3) 3%	53%	Decrease of 4%
Beyond	(19) 20%		(23) 22%		(14) 17%		
Within	(20) 21 %		(36) 34%		(27) 33%		
Towards	(37) 39 %	53%	(34) 32%	42%	(28) 34%	47%	
Working Towards	(14) 14%		(11) 10%		(11) 13%		
TOTAL Pop Students	96		105		83		

Summary - Pasifika Students

2021 - 47% Pasifika students working within or beyond/well beyond, **2022** - 57% Pasifika students working within or beyond/well beyond, **2023** - 53% Pasifika students working within or beyond/well beyond

Reading Actions 2024

What action?	By whom	By when?	Outcomes
Improve reading data achievement by the end of the year to 70-75% achieving within or beyond the school. Ensure that Māori and Pasifika children achieve an equitable level of outcomes.	Monitored by leadership and reported back to Tumuaki mid-year and end-of-year.	July 2024 Dec 2024	75% of all students are achieving at or above in writing. This requires an 18% increase overall . Māori/Pasifika/Boys will be in equity with these outcomes
Children that require interventions will make progress that is appropriate for their developmental ability, in line with the goals and aspirations of their whānau, other external professionals and keep in line with appropriate tools to measure their progress.	Monitored by SENCO/LSC/ ESOL and reported back to Tumauki mid-year and end-of-year.	July 2024 Dec 2024	Evidenced through IEPS, Individual programmes, and ESOL funding document levels. Contributed to by external professionals by ultimately the responsibility of SENCO /LSC /ESOL leaders.
Investigate people who are not secure with the reading assessments across the school. Ensure there is a sound understanding of assessments in <ul style="list-style-type: none"> - BSLA - Colour Wheel - PROBE 	<p>Kate to workshop with Team Leaders (TL) to ensure that this is clear.</p> <p>Kawa to be updated and make sure to make references here all the time.</p> <p>TL need to be vigilant with teams throughout the year to ensure that they are checking on Reading achievement.</p>	<p>In place by Week 4 of Term 1</p> <p>Terms Leaders to ensure all of their team members have a sound knowledge of how to carry out these assessments with FIDELITY.</p>	All teachers need to know who to judge to move a child to another reading level.

<p>Investigate that ALL classes have reading programmes up and running by week 3/4 of Term 1.</p> <ul style="list-style-type: none"> - BSLA - Guided Reading - Reading to both big books and novels - Reading by students - Reciprocal Reading processes for those who are advanced - Structured Literacy - Yvonne Lovelock. 	<p>Kate to ensure that TL knows where all of the reading resources are around the school.</p> <p>Reading to be done with teachers - each group is to see the teacher in a week. Low groups are NOT to be with learning coaches solely.</p>	<p>Ongoing monitoring of this. Every teacher is to be observed teaching reading and recording</p> <p>these for teachers so that they can see their practice and see spaces to improve their questioning.</p>	<p>The outcomes are that each teacher is using effective teaching strategies that are developmentally appropriate for age and stage.</p> <p>Teachers need to be fluent in these teaching methods so accountabilities have to be put in place to ensure this is happening across the school for EVERY teacher.</p> <p>TT can record, as can Lyn.N. Teachers to use this as a part of their coaching for 2024. Record their teaching and make some next steps.</p>
<p>Ensure reading materials selected affirm children's engagement and cultural sustainability.</p>	<p>Reciprocal reading to be carried out in Taiohi - all teachers are to learn this method</p>	<p>Cindy is to model reciprocal reading with Taiohi Term 1 by Week 5.</p>	<p>Taiohi should be independently investigating and using reciprocal reading methods.</p>

Report of Mathematics 2023

All Students

MATHS	END 2021		END 2022		END 2023		Change
Well Beyond	(1) 0.3%	24%	(1) 0.2%	52%	(2) 0.3%	67%	Increase of 15%
Beyond	(20) 7%		(42) 8%		(24) 4%		
Within	(46) 17%		(233) 44%		(343) 63%		
Towards	(148) 52%	76%	(180) 34%	48%	(105) 19%	33%	
Working Towards	(73) 24%		(74) 14%		(70) 13%		
TOTAL STUDENTS	288		530		544		

Summary - All students

2021 - 24% all students working within or beyond/well beyond

2022 - 52% all students working within or beyond/well beyond

2023 - 67% all students working within or beyond/well beyond

Māori Students

MATHS	END 2021		END 2022		END 2023		Change
Well Beyond	(1) 1%	25%	(1) 0.2%	52.2%	(1) 0.2%	70%	Increase of 18%
Beyond	(16) 7%		(29) 7%		(17) 4%		
Within	(38) 17%		(182) 45%		(263) 65%		
Towards	(116) 51%	75%	(136) 33%	49%	(69) 17%	30%	
Working Towards	(56) 25%		(54) 16%		(53) 13%		
TOTAL Māori Students	227		402		403		

Summary - Māori Students

2021 - 25% Māori students working within or beyond/well beyond

2022 - 52.2% Māori students working within or beyond/well beyond

2023 - 70% Māori students working within or beyond/well beyond

Peoples of the Pacific Students

MATHS	END 2021		END 2022		END 2023		Change
Well Beyond	(0) 0%	15%	(0) 0%	50%	(0) 0%	60%	Increase of 10%
Beyond	(2) 5%		(8) 8%		(4) 4%		
Within	(5) 10%		(43) 42%		(64) 56%		
Towards	(27) 56%	85%	(35) 34%	50%	(30) 6%	40%	
Working Towards	(14) 29%		(16) 16%		(16) 14%		
TOTAL Pasifika Students	48		102		114		

Summary - Pasifika Students

2021 - 15% Pasifika students working within or beyond/well beyond

2022 - 50% Pasifika students working within or beyond/well beyond

2023 - 60% Pasifika students working within or beyond/well beyond

ACTION PLAN for Te Whai Hiringa 2024

Mathematics Actions 2024

What action?	By whom	By when?	Outcomes
Improve Maths data achievement by the end of the year to 75-80% achieving within or beyond across the school. Ensure that Māori and Pasifika children achieve an equitable level of outcomes.	Monitored by leadership and reported back to Tumauki mid-year and end-of-year.	July 2024 - Dec 2024	75-85% of all students are achieving at or above in mathematics. This requires a 15 - 20% increase overall. Māori/Pasifika/Boys will be in equity with these outcomes
Children that require interventions will make progress that is appropriate for their developmental ability, in line with the goals and aspirations of their whānau, other external professionals and keep in line with appropriate tools to measure their progress.	Monitored by SENCO/LSC/ ESOL and reported back to Tumauki mid-year and end-of-year.	July 2024 - Dec 2024	Evidenced through IEPS, Individual programmes, and ESOL funding document levels. Contributed to by external professionals by ultimately the responsibility of SENCO /LSC /ESOL leaders.
DMIC Year 2 We will continue with Year 2 of DMIC. Induction of new staff to DMIC will be run as per protocols with DMIC providers.	Kate to monitor the progress of teachers new to DMIC.	Term 1 2024	DMIC PD will continue through four DMIC Mentor In-Class Support (ICS) sessions/teacher/ term. This is monitored by a shared timetable. Further PD is scheduled for two staff meetings/term. The year 1 DMIC teachers will be supported with ICS as well as specially catered staff meetings with a mentor.
Mathematics Assessments need to be streamlined across the school in 2024 Streamlining Mathematics Assessments and Practice across the School. Assessments after each DMIC unit need to be agreed on by each syndicate and moderated within each syndicate.	Team leaders are required to lead their team to choose an assessment task teamwide for each DMIC Unit and provide time and guidance to	Term 1 2024	Each syndicate will have a selected moderated assessment for each unit. This will be a more accurate way to guide teachers to make an OTJ of a student's curriculum level.

	moderate each assessment		
DMIC Units - anticipations Syndicates must be anticipating all DMIC tasks.	Within teams, there will be anticipations of all tasks.	Term 1 2024	This will be done as much as possible as a team so professional discussion around the content and learning can occur. This will also support the new kaiako.
Supporting Assessments Look into the new PAT Pāngarau online for Years 3-8 to support teaching and assessment.	Kate is to order online PAT Resources	Term 1 2024	Use of these assessments to further guide teaching and assess curriculum levels and progression.
Work alongside DMIC Mentors to provide DMIC Professional Development for new kaiako.	Kate to monitor any	Throughout the year	The year 1 DMIC teachers will be supported with ICS as well as specially catered staff meeting with a DMIC mentor.
Individual Number Knowledge iCans continue to be used to promote student agency	Kate to ensure that these iCans are used correctly	Throughout the year	Students will take ownership of their next steps within their knowledge learning. Teachers will guide them to do this (age appropriately)

How we have given effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of Te Whai Hiringa Board's primary objectives. This is enacted through Section 127(1)(d) of the Education and Training Act 2020 which defines how schools must give effect to Te Tiriti o Waitangi by the following measures:



- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

Tātai Aho Rau

Have created this infographic of what you would see, Hear and Feel in kura that is honouring Te Tiriti. Reading through each of these descriptors Te Whai Hiringa is well place will ALL of the descriptors below as a starting point for our commitment. There are varying degrees to which we are achieving these but all are actively being worked on for consistency and improvement.



Main Initiatives that give effect to Te Tiriti o Waitangi in 2023

- **Whānau Hour** being initiated across the school to increase whānau engagement
- **Facebook** Classpages created and system put in place for ongoing posts to engage and draw people into school.
- **Kahungunu and Rongomaiwahine** Inquiry
- **Matariki** Deeper dive into Matariki to extend children's understanding into ngā whetu and each of their characteristics.
- **Te reo Māori** in classes everyday. This can include karakia, himene, waiata, Whakatau Hinengaro, Whakahihiko, te reo Māori lessons weekly - with support of Jules Makea as our te reo Māori teacher.
- **Waiata-a-kura** sessions with Matua Henry
- **Extension classes** in te reo Māori
- Creation of **Whānau Hui** that are empowering, focused in on strengths based practices and partnership creation with whānau
- **Marae Noho at Mihiroa Marae** - Inaugural staff wānanga to begin our journey into te ao Māori Mana whenua relationship started with Ngāti Mihiroa

Main Initiatives planned that give effect to Te Tiriti o Waitangi in 2024

- **Te reo Māori** in classes everyday. This can include karakia, himene, waiata, Whakatau Hinengaro, Whakahihiko, te reo Māori lessons weekly - with support of Jules Makea as our te reo Māori teacher.
- **Waiata-a-kura** sessions with Matua Henry **Extension classes** in te reo Māori
- **Mahere Reo** for Te Whai Hiringa constructed with language experts participating in Kura Haumanu Jules Makea and Rocky Pohatu (Within Schools Kaiako).
- **Mahere Akomanga** - Connected to outcomes of Mahere Reo for the kura.
- **Individual Mahere Reo plans** - Kaimahi, Kaiako, Kaiāwhina me ngā rangatiratanga. All create reo plans for themselves that are relevant and useful for themselves. This is the plan for building capacity in te reo across the school.
- **Whānau Hour** continues to build community relationships with whānau over th year Term 1, and Term two already planned.
- **Tuakana Kapa Haka** - to perform for the first time in the Tama Truanga competition to compete for inclusion in Kura tuatahi.

- **Continuation** of kapa haka at all levels of the school.
- **Te Whare Aio** Participation in May for staff and Whānau to create healing and balance.
- **Te Whare Pū Āio** - YOGA taught in our Wānanga as a staff. This in turn will be used with the children to help them regulate in the mornings or as a body and brain break during the day.
- **Trauma-Informed Workshops** with whānau led by Jase Williams for our community.
- **Te Taiao Wānanga** - With Pereri King used as an intervention and led by Lisa Morton. These will be held according to the Maramataka over the year
- **Creation of Mara Āio** (Sensory Garden) Utilising space that already exists and whānau support in terms of time, expertise, skill sets and material acquisition according to their strengths.
- **Multiple Trips planned** throughout the year from January to get our tamariki/rangatahi out into our local areas and place based education. Ngā pou o Heretaunga, Te Aranga Marae, Pekapeka wetlands, Atea a Rangī Ahuriri, Star Dome
- **Te Whai Hiringa's 1st Hautapu Ceremony** - June 2024 In Conjunction with Pereri King as Kaikawekarakia. Henry Heke as our kaiwaiata/himene. Children as kaikarakia to close.
- **Atea a Rangī** - Whangai ngā whetu programme - to be guided and taught through. Piripi Smith.
- Kaiako/Staff to go through **Atea a rangi** with Piripi before the trips to visit.
- **Whānau Hui** that are empowering, focused in on strengths based practices and partnership creation with whānau ongoing and continuing work with whānau to make these hui based on growth.
- **Trauma Informed Practices** - Staff Only Day at Te Aranga marae - then ongoing visits with different staff members to work towards growing Trauma-Informed Practices across our school. Facilitator- Jase Williams
- **Kaikorero** support for ngā tāne with Kauwaka with Lee Kershaw-Karaitiana - Paul, Rocky and Manase
- **Kurawaka Karanga Course** Level 1 - Multiple staff members supported to attend these sessions. Fees free through EIT.
- **Mihimihi support** through Kauwaka - Montz Karena
- **Multiple staff on te reo Māori** | Kaikōrero| Kaikaranga course of their ow

Statement of compliance with employment policy

The Te Whai Hiringa Board of Trustees operates an employment policy that complies with the principle of being a good employer. They ensure compliance with this policy (including our equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020). Under s597 of the Act, a good employer operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment. The board can confirm that all actions or policies are already in place and what actions are being undertaken to meet the provisions.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes, all policies of the EEO are following within our school.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Our EEO policy is enacted through each appointment of any job within the school. We have carried out EEO data collection for 2024. The staff should be a reflection of its ākonga and we continue to strive to employ people with skillsets that will enhance education for the ākonga of our kura.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Ensuring that there is a committee of people present to help me interview and make decisions about the right people to employ. We create job descriptions and ask questions according to those descriptions. Referees are asked valid questions for this as well.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>As a school we work hard to enact Te Tiriti o Waitangi which entails the aspirations of Tino Rangatiratanga and Mana Motuhake. We work hard to ensure that our employees are from all ethnicities and reflect the students of our kura.</i>
How have you enhanced the abilities of individual employees?	<i>All employees have equal opportunities to jobs, promotion and the ability to be a permanent employee.</i>
How are you recognising the employment requirements of women?	<i>Over 50% of our employees are women. All requirements under law are adhered to for maternity, for promotion, for equal job opportunities.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>All employees with disabilities are able to create in conjunction with the principal any support they need, plans for them to be able to thrive in the workplace. This is done with their rangatiratanga intact and in a mana enhancing manner.</i>

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES/NO
Do you operate an EEO programme/policy?	Yes
Has this policy or programme been made available to staff?	Yes
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes
Does your EEO programme/policy set priorities and objectives?	Yes

Report on other special and contestable funding

During the year our kura may have been the recipient of additional government funding for specific purposes. You may need to report on how these funds are used to support student development.

Te Aka Whai Ora Funding - Building Awesome Whānau
Facilitator: Dorothy Waitoa | Tautoko o ngā Mokopuna

Te Aka Whai Ora Funding	\$10,000
Te Aka Whai Ora, Māori Health Authority - Ref: Agreement No. 1018037/382170/00 Funding of Te Ao Māori Psychosocial and Oranga Hinengaro Solutions Services. ADJ106 Cyclone Gabrielle Psychosocial Services Supplied 01/06/23 to 30/09/23. Funding used to facilitate for materials, refreshments, resources, admin and delivery of the Building Awesome Whānau programme for two rounds at Te Whai Hiringa.	
Excluding GST	\$10,000

Kiwisport funding

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 Te Whai Hriinga received total Kiwisport funding. The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports. The number of students participating in organised sport continues to be at excellent levels.

MOE Allocation 2023 - Kiwisport	\$7,808.44	
School Allocations	Budget	Actuals
Whole School Sports	\$3,000.00	\$2,817.00
Whole School Sports Equipment	\$4,000.00	\$2,258.00
Chess	\$200.00	\$35.00
Basketball/Miniball	\$5,500.00	\$1,525.00
AIMS Basketball	\$10,000.00	\$13,466.00
Netball	\$2,000.00	\$928.00
Rugby	\$2,000.00	\$673.00
Swimming	\$8,000.00	\$2,977.00
Total School Sports Budget	\$27,700.00	\$19,604.00

Te Whai Hiringa School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



School Directory

Ministry Number: 2644
Principal: Tineka Tuala-Fata
School Address: 10 Peterhead Avenue, Flaxmere Hastings
School Postal Address: 10 Peterhead Avenue, Flaxmere Hastings
School Phone: (06) 879 8570
School Email: tumuaki@tewhahiringa.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Herman Ah Kiong	Presiding Member	Elected	Sept 2025
Tineka Tuala-Fata	Principal ex Officio	Appointed	
Dene Kire	Member	Re-elected	Sept 2025
Cherie Heeney	Member	Elected	Sept 2025
April MacDonald	Member	Elected	Sept 2025
Kori Waerea	Member	Selected	Sept 2025
Paul Webb	Member of Staff	Elected	Sept 2025

Accountant / Service Provider: Eclipse Solutions 4 Schools Ltd

Te Whai Hiringa School

Annual Financial Statements - For the year ended 31 December 2023

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Financial Statements

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Other Information

Independent Auditor's Report

Kiwisport Report

Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Te Whai Hiringa 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.

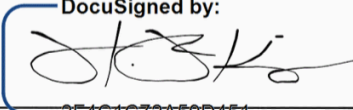
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Herman AhKiong

Full Name of Presiding Member

DocuSigned by:



Signature of Presiding Member

30 May 2024

Date:

Tineka Tuaki-Fata

Full Name of Principal



Signature of Principal

30 May 2024

Date:

Te Whai Hiringa 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	5,680,257	5,112,442	5,173,983
Locally Raised Funds	3	50,516	46,000	117,612
Interest		16,985	8,000	5,460
Total Revenue		5,747,758	5,166,442	5,297,055
Expense				
Locally Raised Funds	3	15,330	15,500	70,948
Learning Resources	4	4,043,015	3,721,297	3,765,997
Administration	5	847,801	779,874	812,038
Interest		6,526	6,400	5,128
Property	6	796,323	634,170	648,341
Other Expense	7	4,304	6,783	3,594
Loss on Disposal of Property, Plant and Equipment		2,448	-	28,063
Total Expense		5,715,747	5,164,024	5,334,109
Net Surplus / (Deficit) for the Year		32,011	2,418	(37,054)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		32,011	2,418	(37,054)

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 Whai Hiringa 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		632,644	696,000	696,624
Total Comprehensive Revenue and Expense for the Year		32,011	2,418	(37,054)
Contributions from / (Distributions to) the Ministry of Education		-	-	(26,926)
Contribution - Furniture and Equipment Grant		37,677	-	-
Equity at 31 December		702,332	698,418	632,644
Accumulated Comprehensive Revenue and Expense		702,332	698,418	632,644
Reserves		-	-	-
Equity at 31 December		702,332	698,418	632,644

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 Whai Hiringa 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	422,189	200,000	147,637
Accounts Receivable	9	233,949	140,000	243,395
GST Receivable		5,050	5,706	6,028
Prepayments		12,848	15,000	14,705
Inventories	10	2,548	4,000	4,812
Investments	11	123,483	200,000	118,415
Funds Receivable for Capital Works Projects	18	3,067	-	-
		803,134	564,706	534,992
Current Liabilities				
Accounts Payable	14	321,614	300,000	282,336
Revenue Received in Advance	15	45,413	2,000	26,900
Finance Lease Liability	17	50,771	40,000	48,283
Funds Held for Capital Works Projects	18	41,076	-	22,811
Funds Held on Behalf of Kahui Ako	19	-	-	-
		458,874	342,000	380,330
Working Capital Surplus/(Deficit)		344,260	222,706	154,662
Non-current Assets				
Property, Plant and Equipment	12	581,127	690,000	682,699
Intangible Assets	13	2,166	-	3,249
		583,293	690,000	685,948
Non-current Liabilities				
Provision for Cyclical Maintenance	16	205,129	179,288	164,750
Finance Lease Liability	17	20,092	35,000	43,216
		225,221	214,288	207,966
Net Assets		702,332	698,418	632,644
Equity		702,332	698,418	632,644

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

Te Whai Hiringa 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		2,461,188	2,279,465	2,319,311
Locally Raised Funds		90,711	68,500	118,059
Goods and Services Tax (net)		979	13,012	12,805
Payments to Employees		(1,103,564)	(933,094)	(1,061,099)
Payments to Suppliers		(1,168,816)	(1,116,900)	(1,208,893)
Interest Paid		(6,526)	(6,400)	(5,128)
Interest Received		15,753	9,000	2,888
Net Cash from/(to) Operating Activities		289,725	313,583	177,943
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(35,381)	(199,583)	(115,385)
Purchase of Investments		(5,068)	(82,000)	(943)
Net Cash from/(to) Investing Activities		(40,449)	(281,583)	(116,328)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		37,677	-	-
Contributions from / (Distributions to) Ministry of Education		-	-	(26,926)
Finance Lease Payments		(27,599)	15,000	(56,567)
Funds Administered on Behalf of Other Parties		15,198	-	34,678
Net Cash from/(to) Financing Activities		25,276	15,000	(48,815)
Net Increase/(Decrease) in Cash and Cash Equivalents		274,552	47,000	12,800
Cash and Cash Equivalents at the Beginning of the Year	8	147,637	153,000	134,837
Cash and Cash Equivalents at the End of the Year	8	422,189	200,000	147,637

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

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

Te Whai Hiringa School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Te Whai Hiringa 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 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 24.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Land & Building Improvements	5 - 20 years
Furniture & Equipment	10 - 15 years
Information & Communication Technology	4 - 5 years
Motor Vehicles	10 years
Leased Assets Held under a Finance Lease	3 - 4 years
Library Resources	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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

k) 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.

l) 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.

m) 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.

n) Revenue Received in Advance

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

o) 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.

p) 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.

q) 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.

r) 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 and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) 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.

t) Budget Figures

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

u) 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	2,434,862	2,222,519	2,290,132
Teachers' Salaries Grants	2,763,131	2,500,093	2,500,093
Use of Land and Buildings Grants	464,224	372,221	372,221
Other Government Grants	18,040	17,609	11,537
	5,680,257	5,112,442	5,173,983

The school has opted in to the donations scheme for this year. Total amount received was \$79,526.

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	12,148	8,450	10,293
Fees for Extra Curricular Activities	3,762	2,050	2,829
Trading	3,593	3,500	43,035
Fundraising & Community Grants	24,238	17,000	31,325
Other Revenue	6,775	15,000	30,130
	50,516	46,000	117,612
Expense			
Extra Curricular Activities Costs	2,453	7,500	9,945
Trading	3,593	3,500	50,932
Fundraising and Community Grant Costs	7,962	4,000	9,584
Other Locally Raised Funds Expenditure	1,322	500	487
	15,330	15,500	70,948
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	35,186	30,500	46,664

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	134,171	158,050	172,872
Equipment Repairs	3,247	5,000	1,257
Information and Communication Technology	17,479	29,500	21,341
Library Resources	20,476	17,670	13,245
Employee Benefits - Salaries	3,682,711	3,322,577	3,376,874
Staff Development	43,464	36,500	31,823
Depreciation	141,467	152,000	148,585
	4,043,015	3,721,297	3,765,997

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,654	6,667	6,667
Board Fees	3,256	4,050	5,126
Board Expenses	18,350	17,582	27,673
Communication	5,322	6,500	6,061
Consumables	45,244	45,000	49,218
Healthy School Lunches Programme	623,272	562,952	562,952
Other	13,272	4,602	4,585
Employee Benefits - Salaries	114,743	113,914	135,284
Insurance	7,988	10,363	6,972
Service Providers, Contractors and Consultancy	7,700	8,244	7,500
	<u>847,801</u>	<u>779,874</u>	<u>812,038</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	29,184	37,000	32,755
Consultancy and Contract Services	78,793	78,000	80,002
Cyclical Maintenance	40,379	14,563	14,258
Grounds	2,483	2,310	2,764
Heat, Light and Water	27,430	25,500	25,211
Rates	1,652	3,000	2,205
Repairs and Maintenance	70,791	55,380	50,338
Use of Land and Buildings	464,224	372,221	372,221
Security	13,995	12,500	12,556
Employee Benefits - Salaries	67,392	33,696	56,031
	<u>796,323</u>	<u>634,170</u>	<u>648,341</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Other Expense

	2023	2023	2022
	Actual	Budget	Actual
		(Unaudited)	
Amortisation of Intangible Assets	1,083	1,083	1,083
Transport	3,221	5,700	2,511
	<u>4,304</u>	<u>6,783</u>	<u>3,594</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	422,189	200,000	147,637
Cash and Cash Equivalents for Statement of Cash Flows	<u>422,189</u>	<u>200,000</u>	<u>147,637</u>

Of the \$442,189 Cash and Cash Equivalents, \$41,076 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$442,189 Cash and Cash Equivalents, \$11,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	724	1,000	22,653
Receivables from the Ministry of Education	1,281	-	9,320
Interest Receivable	3,820	2,000	2,588
Teacher Salaries Grant Receivable	228,124	137,000	208,834
	<u>233,949</u>	<u>140,000</u>	<u>243,395</u>
Receivables from Exchange Transactions	4,544	3,000	25,241
Receivables from Non-Exchange Transactions	229,405	137,000	218,154
	<u>233,949</u>	<u>140,000</u>	<u>243,395</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
School Uniforms	2,548	4,000	4,812
	<u>2,548</u>	<u>4,000</u>	<u>4,812</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	123,483	200,000	118,415
Total Investments	<u>123,483</u>	<u>200,000</u>	<u>118,415</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land & Building Improvements	160,830	-	-	-	(7,836)	152,994
Furniture & Equipment	316,693	15,033	(2,448)	-	(56,015)	273,263
Information & Communication Technology	45,065	3,864	-	-	(22,027)	26,902
Motor Vehicles	49,857	1,373	-	-	(5,553)	45,677
Leased Assets	93,298	22,073	-	-	(47,916)	67,455
Library Resources	16,956	-	-	-	(2,120)	14,836
Balance at 31 December 2023	682,699	42,343	(2,448)	-	(141,467)	581,127

The net carrying value of furniture and equipment held under a finance lease is \$67,455 (2022: \$93,298)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land & Building Improvements	308,300	(155,306)	152,994	308,300	(147,470)	160,830
Furniture & Equipment	914,340	(641,077)	273,263	949,375	(632,682)	316,693
Information & Communication Technology	190,026	(163,124)	26,902	218,462	(173,397)	45,065
Motor Vehicles	55,763	(10,086)	45,677	54,389	(4,532)	49,857
Leased Assets	161,287	(93,832)	67,455	154,324	(61,026)	93,298
Library Resources	34,795	(19,959)	14,836	34,911	(17,955)	16,956
Balance at 31 December 2023	1,664,511	(1,083,384)	581,127	1,719,761	(1,037,062)	682,699

13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2022	5,415	-	5,415
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022/ 1 January 2023	5,415	-	5,415
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2023	5,415	-	5,415
Accumulated Amortisation and Impairment Losses			
Balance at 1 January 2022	1,083	-	1,083
Amortisation expense	1,083	-	1,083
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022 / 1 January 2023	2,166	-	2,166
Amortisation expense	1,083	-	1,083
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2023	3,249	-	3,249
Carrying amounts			
At 1 January 2022	4,332	-	4,332
At 31 December 2022 / 1 January 2023	3,249	-	3,249
At 31 December 2023	2,166	-	2,166

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2022: \$nil)

14. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	68,974	96,000	47,874
Accruals	8,654	12,000	7,917
Employee Entitlements - Salaries	228,124	137,000	208,834
Employee Entitlements - Leave Accrual	15,862	55,000	17,711
	<u>321,614</u>	<u>300,000</u>	<u>282,336</u>
Payables for Exchange Transactions	321,614	300,000	282,336
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>321,614</u>	<u>300,000</u>	<u>282,336</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	17,184	1,500	16,937
Other Revenue in Advance	28,229	500	9,963
	<u>45,413</u>	<u>2,000</u>	<u>26,900</u>

16. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	164,750	164,750	150,492
Increase to the Provision During the Year	40,379	14,563	14,258
Other Adjustments	-	(25)	-
Provision at the End of the Year	<u>205,129</u>	<u>179,288</u>	<u>164,750</u>
Cyclical Maintenance - Non current	205,129	179,288	164,750
	<u>205,129</u>	<u>179,288</u>	<u>164,750</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 and property consultant review.

17. 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	50,771	40,000	48,283
Later than One Year and no Later than Five Years	25,919	40,000	47,943
Future Finance Charges	(5,827)	(5,000)	(4,727)
	<u>70,863</u>	<u>75,000</u>	<u>91,499</u>
Represented by			
Finance Lease Liability - Current	50,771	40,000	48,283
Finance Lease Liability - Non current	20,092	35,000	43,216
	<u>70,863</u>	<u>75,000</u>	<u>91,499</u>

18. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
LSPM Fencing - 234323	22,811	4,485	(27,296)	-	-
EOL Lighting & Electrical Upgrades - 243221	-	15,932	(1,300)	-	14,632
Heatpump Replacements - 243222	-	4,348	(5,015)	-	(667)
EOL Flashing Spouting & Roofing - 243220	-	-	(1,500)	-	(1,500)
QLE Upgrade - 243225	-	26,444	-	-	26,444
Sewer Pump Replacement - 243224	-	-	(900)	-	(900)
Totals	22,811	51,209	(36,011)	-	38,009

Represented by:

Funds Held on Behalf of the Ministry of Education	41,076
Funds Receivable from the Ministry of Education	(3,067)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Classroom Upgrade - 211654	(120,079)	103,478	4,366	12,235	-
SIP A Reception Upgrade - 218791	14,416	6,368	(34,405)	13,621	-
SIP Q Install Outdoor Education - 226920	66,870	13,940	(81,880)	1,070	-
LSPM Fencing - 224323	-	24,154	(1,343)	-	22,811
Totals	(38,793)	147,940	(113,262)	26,926	22,811

Represented by:

Funds Held on Behalf of the Ministry of Education	22,811
Funds Receivable from the Ministry of Education	-

19. Funds Held on Behalf of Te Waka o Māramatanga Kāhui Ako

Te Whai Hiringa School is the lead school funded by the Flaxmere Trust Foundation and holds funds on behalf of the cluster.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Received from Flaxmere Trust Foundation	70,000	-	-
Total Funds Received	70,000	-	-
Funds Spent on Behalf of the Cluster	70,000	-	-
Funds Remaining	-	-	-
Funds Held at Year End	-	-	-

20. 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.

Peleti Tuala-Fata is the operator of La'au & Rakau Trees and is the husband of the school's principal. During the 2023 financial year, the school paid La'au & Rakau Trees \$4,850 for arborist work.

21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,256	5,126
<i>Leadership Team</i>		
Remuneration	532,459	404,984
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	535,715	410,110

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Property (2 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	-
Benefits and Other Emoluments	4 - 5	-
Termination Benefits	-	-

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	160 - 170
Benefits and Other Emoluments	-	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	2.00
110 - 120	1.00	1.00
120 - 130	2.00	1.00
	<u>6.00</u>	<u>4.00</u>

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

22. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total Number of People	\$0.00 -	\$0.00 -

23. Contingencies

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

There is a contingent asset for the possible repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2023. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$4,604. We will record the amount we receive as revenue in the 2024 financial year.

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.

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

24. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$255,912 (2022: \$28,003) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
EOL Lighting & Electrical Upgrades - 243221	19,220	1,300	17,920
QLE Upgrade - 243225	264,435	26,444	237,992
Total	283,655	27,744	255,912

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2022: \$nil)

25. 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	422,189	200,000	147,637
Receivables	233,949	140,000	243,395
Investments - Term Deposits	123,483	200,000	118,415
Total Financial Assets Measured at Amortised Cost	<u>779,621</u>	<u>540,000</u>	<u>509,447</u>

Financial Liabilities Measured at Amortised Cost

Payables	321,614	300,000	282,336
Finance Leases	70,863	75,000	91,499
Total Financial Liabilities Measured at Amortised Cost	<u>392,477</u>	<u>375,000</u>	<u>373,835</u>

26. Events After Balance Date

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

27. Comparatives

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

Te Whai Hiringa School

Kiwisport Report

For the year ended 31 December 2023

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$8,058 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2023

The Te Whai Hiringa School Board:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE WHAI HIRINGA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Te Whai Hiringa School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the Kiwisport statement, Statement of Compliance with Employment Policy and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Philip Pinckney
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Hastings, New Zealand