

PAPATOETOE INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Number: 1428
Principal: Pauline Cornwell
School Address: 175 Motatau Road, Papatoetoe, Auckland 2025
School Postal Address: PO Box 23582, Hunters Corner, Auckland 2155
School Phone: 09 278 9763
School Email: paulinec@papint.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jeremy Nicholls	Presiding Member	MOE Appointed	Sep-25
Pauline Cornwell	Principal	Appointed	Current
Darryl Wilson	Parent Representative	MOE Appointed	Sep-25
Kimiora Parata	Parent Representative	MOE Appointed	Sep-25
Mohammed Sahu-Khan	Parent Representative	Elected	Sep-25
Leigh Manukau	Parent Representative	Elected	Sep-25
Lofi Tuala	Parent Representative	Elected	Sep-25
Peter Cann	Parent Representative	MOE Appointed	Sep-25
Lilien Skudder	Staff Representative	Elected	Sep-25

Accountant / Service Provider: S.A.J. Services Ltd

PAPATOETOE INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Papatoetoe Intermediate 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.

Jeremy John Nicholls
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

24 Jun 2024
Date:

Pauline Cornwell
Full Name of Principal

[Signature]
Signature of Principal

24 June 2024
Date:



Papatoetoe Intermediate 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	8,172,634	6,099,510	7,248,232
Government Grants - Resource Teachers Learning and Behaviour	RTLB / 4	3,367,555	3,109,186	3,228,796
Locally Raised Funds	3	109,442	88,075	178,862
Interest		28,716	6,000	8,582
Total Revenue		11,678,347	9,302,771	10,664,472
Expense				
Locally Raised Funds	3	112,423	124,840	140,286
Learning Resources	5	4,961,506	4,056,410	4,265,208
Administration	6	1,297,160	484,172	1,171,834
Resource Teachers Learning and Behaviour	RTLB / 4	3,367,555	3,109,186	3,228,796
Interest		473	3,516	7,336
Property	7	1,986,169	1,682,082	1,815,468
Loss on Disposal of Property, Plant and Equipment		19,883	-	3,438
Total Expense		11,745,169	9,460,206	10,632,366
Net Surplus / (Deficit) for the year		(66,822)	(157,435)	32,106
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(66,822)	(157,435)	32,106

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



Papatoetoe Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,086,354	1,086,354	1,013,027
Total comprehensive revenue and expense for the year		(66,822)	(157,435)	32,106
Contribution - Furniture and Equipment Grant		274	-	41,221
Equity at 31 December		1,019,806	928,919	1,086,354
Accumulated comprehensive revenue and expense		1,019,806	928,919	1,086,354
Equity at 31 December		1,019,806	928,919	1,086,354

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.



Papatoetoe Intermediate School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,205,090	664,166	710,482
Accounts Receivable	9	817,328	6,137	558,453
GST Receivable		105,594	80,383	80,383
Prepayments		100,799	53,926	53,926
Inventories	10	136	344	344
Investments		370,000	60,000	60,000
Funds Receivable for Capital Works Projects	18	-	268,128	268,128
		<u>2,598,947</u>	<u>1,133,084</u>	<u>1,731,716</u>
Current Liabilities				
Accounts Payable	13	879,267	272,368	824,684
Revenue Received in Advance	14	170,731	176,325	176,324
Provision for Cyclical Maintenance	15	-	107,356	107,356
Finance Lease Liability	16	50,775	52,646	52,646
Funds held in Trust	17	20,500	18,656	18,656
Funds held for Capital Works Projects	18	1,011,579	-	-
		<u>2,132,852</u>	<u>627,351</u>	<u>1,179,667</u>
Working Capital Surplus/(Deficit)		466,095	505,733	552,049
Non-current Assets				
Property, Plant and Equipment	12	880,568	562,853	673,972
		<u>880,568</u>	<u>562,853</u>	<u>673,972</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	269,500	96,616	96,616
Finance Lease Liability	16	57,357	43,051	43,051
		<u>326,857</u>	<u>139,667</u>	<u>139,667</u>
Net Assets		<u>1,019,806</u>	<u>928,919</u>	<u>1,086,354</u>
Equity		<u>1,019,806</u>	<u>928,919</u>	<u>1,086,354</u>

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



Papatoetoe Intermediate 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		2,854,503	1,860,851	2,562,274
Locally Raised Funds		(63,221)	97,356	178,692
Goods and Services Tax (net)		(25,211)	(40,063)	(39,743)
Payments to Employees		(972,878)	(848,238)	(882,643)
Payments to Suppliers		(1,899,982)	(799,608)	(1,483,075)
Interest Paid		(473)	(3,516)	(7,336)
Interest Received		23,731	6,000	8,365
Net cash from/(to) Operating Activities		(83,531)	272,782	336,534
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(20,817)	-
Purchase of Property Plant & Equipment (and Intangibles)		(343,760)	(27,483)	(158,626)
Purchase of Investments		(310,000)	-	-
Proceeds from Sale of Investments		-	250,000	250,000
Net cash from/(to) Investing Activities		(653,760)	201,700	91,374
Cash flows from Financing Activities				
Furniture and Equipment Grant		274	-	41,221
Finance Lease Payments		(49,924)	(43,973)	(47,650)
Funds Administered on Behalf of Other Parties		1,281,549	(215,926)	(188,393)
Net cash from/(to) Financing Activities		1,231,899	(259,899)	(194,822)
Net increase/(decrease) in cash and cash equivalents		494,608	214,583	233,086
Cash and cash equivalents at the beginning of the year	8	710,482	449,583	477,396
Cash and cash equivalents at the end of the year	8	1,205,090	664,166	710,482

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.



Papatoetoe Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23.

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

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:

Building improvements	20 years
Board Owned Buildings	20 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
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 received from grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



r) 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.

s) Financial Instruments

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

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

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

t) 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.

u) Budget Figures

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

v) 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	2,893,836	1,762,276	2,560,304
Teachers' Salaries Grants	3,925,455	3,140,952	3,349,413
Use of Land and Buildings Grants	1,343,118	1,196,282	1,336,545
Other Government Grants	10,225	-	1,970
	<u>8,172,634</u>	<u>6,099,510</u>	<u>7,248,232</u>

The school has opted in to the donations scheme for this year. Total amount received was \$110,812.

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	435	-	350
Fees for Extra Curricular Activities	27,493	25,670	108,995
Trading	24,602	22,100	18,534
Fundraising & Community Grants	56,912	40,305	50,983
	<u>109,442</u>	<u>88,075</u>	<u>178,862</u>
Expense			
Extra Curricular Activities Costs	91,543	100,340	125,492
Trading	20,880	24,500	14,661
	<u>112,423</u>	<u>124,840</u>	<u>140,286</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(2,981)</u>	<u>(36,765)</u>	<u>38,576</u>



4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Teachers' Salary Grant	2,970,734	2,689,462	2,845,568
Administration Grant	104,835	104,835	102,029
Learning Support Funding	192,134	192,134	189,346
Travel Grant	95,854	95,854	93,289
Other Revenue	59,368	26,932	36,273
	3,422,925	3,109,217	3,266,505
Revenue recognised	3,422,925	3,109,217	3,266,505
Expense			
Employee Benefit - Salaries	2,970,734	2,689,462	2,845,568
Administration	170,021	196,090	179,796
Learning Support	199,956	192,134	180,030
Travel	26,844	25,500	23,402
Other Expenses	0	6,000	
Total Expense	3,367,555	3,109,186	3,228,796
Reconciliation to Cash Held			
Opening Cash / Funds Held in Advance	71,264	-	43,733
Annual Income	3,422,925	3,108,100	3,266,505
Annual Expenses	(3,367,555)	(3,099,769)	(3,228,796)
Purchase of Assets	(39,776)	(8,000)	(10,178)
Closing Cash / Funds Held in Advance	86,858	331	71,264

5. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	150,094	152,720	128,680
Equipment Repairs	14,415	16,000	9,307
Information and Communication Technology	875	5,000	4,678
Library Resources	2,468	4,500	1,749
Employee Benefits - Salaries	4,581,929	3,637,690	3,881,678
Staff Development	32,087	40,500	23,484
Depreciation	179,638	200,000	215,632
	4,961,506	4,056,410	4,265,208



6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	9,579	9,220	8,940
Board Fees	6,940	9,600	6,740
Board Expenses	13,668	13,650	20,655
Communication	13,105	18,600	15,873
Consumables	6,790	5,550	5,361
Legal Fees	412	3,500	510
Other	920,095	74,319	758,071
Employee Benefits - Salaries	270,348	295,500	302,903
Insurance	9,376	9,063	9,387
Service Providers, Contractors and Consultancy	46,847	45,170	43,394
	<u>1,297,160</u>	<u>484,172</u>	<u>1,171,834</u>

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	18,187	18,000	19,293
Consultancy and Contract Services	174,966	174,600	168,617
Cyclical Maintenance	76,803	48,000	28,619
Grounds	54,252	26,200	18,915
Heat, Light and Water	147,727	70,000	86,204
Repairs and Maintenance	102,612	85,200	96,983
Use of Land and Buildings	1,343,118	1,196,282	1,335,545
Security	14,287	7,800	11,654
Employee Benefits - Salaries	54,217	56,000	49,638
	<u>1,986,169</u>	<u>1,682,082</u>	<u>1,815,468</u>

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

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	805,090	664,166	710,482
Short-term Bank Deposits	400,000	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,205,090</u>	<u>664,166</u>	<u>710,482</u>

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

Of the \$1,205,000 Cash and Cash Equivalents, \$1,011,579 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 \$1,205,090 Cash and Cash Equivalents, \$86,855 is held by the School on behalf of the RTLB Service. See note 4 for details of how the funding received for the service has been spent in the year.



9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	131,308	6,137	5,336
Receivables from the Ministry of Education	90,657	-	-
Interest Receivable	5,786	-	801
Teacher Salaries Grant Receivable	589,577	-	552,316
	<u>817,328</u>	<u>6,137</u>	<u>558,453</u>
Receivables from Exchange Transactions	137,094	6,137	6,137
Receivables from Non-Exchange Transactions	680,234	-	552,316
	<u>817,328</u>	<u>6,137</u>	<u>558,453</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	136	344	344
	<u>136</u>	<u>344</u>	<u>344</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	370,000	60,000	60,000
Total Investments	<u>370,000</u>	<u>60,000</u>	<u>60,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	140,631	241,284	(19,321)	-	(10,028)	352,565
Furniture and Equipment	246,427	67,667	(562)	-	(41,578)	271,956
Information and Communication Technology	152,602	34,099	-	-	(56,173)	130,528
Motor Vehicles	36,667	-	-	-	(20,000)	16,667
Leased Assets	80,520	62,359	-	-	(49,630)	93,248
Library Resources	17,125	708	-	-	(2,229)	15,604
RTL B Assets	-	39,776	-	-	(3,073)	36,703
Balance at 31 December 2023	<u>673,971</u>	<u>445,893</u>	<u>(19,883)</u>	<u>-</u>	<u>(182,711)</u>	<u>917,271</u>

The net carrying value of furniture and equipment held under a finance lease is \$93,249 (2022: \$80,520)

Restrictions

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



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	421,387	(68,822)	352,565	214,003	(73,372)	140,631
Furniture and Equipment	583,647	(311,691)	271,956	600,931	(354,504)	246,427
Information and Communication Technology	508,347	(377,819)	130,528	501,731	(349,129)	152,602
Motor Vehicles	100,000	(83,333)	16,667	100,000	(63,333)	36,667
Leased Assets	179,779	(86,531)	93,248	119,038	(38,518)	80,520
Library Resources	100,646	(85,042)	15,604	99,938	(82,813)	17,125
RTLB Assets	39,776	3,073	36,703	-	-	-
Balance at 31 December 2023	1,933,582	(1,010,165)	917,271	1,635,641	(961,670)	673,971

13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	223,871	213,791	213,791
Accruals	6,220	58,577	7,140
Employee Entitlements - Salaries	625,153	-	588,433
Employee Entitlements - Leave Accrual	24,023	-	15,320
	879,267	272,368	824,684
Payables for Exchange Transactions	879,267	272,368	824,684
	879,267	272,368	824,684

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	25,507	-	-
Grants in Advance - RTLB funds	86,855	71,263	71,263
Other revenue in Advance	58,369	105,062	105,061
	170,731	176,325	176,324

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	203,972	100,958	175,353
Increase to the Provision During the Year	54,253	55,014	-
Use of the Provision During the Year	11,275	48,000	28,619
Provision at the End of the Year	269,500	203,972	203,972
Cyclical Maintenance - Current	-	107,356	107,356
Cyclical Maintenance - Non current	269,500	96,616	96,616
	269,500	203,972	203,972

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.



16. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	50,775	52,646	52,646
Later than One Year and no Later than Five Years	57,357	43,051	43,051
	<u>108,132</u>	<u>95,697</u>	<u>95,697</u>
Represented by			
Finance lease liability - Current	50,775	52,646	52,646
Finance lease liability - Non current	57,357	43,051	43,051
	<u>108,132</u>	<u>95,697</u>	<u>95,697</u>

17. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	20,500	18,656	18,656
	<u>20,500</u>	<u>18,656</u>	<u>18,656</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Weatherhigness	(37,965)	882,144	(10,017)	-	834,162
Admin Relocation	(208,628)	131,279	(146,929)	224,278	-
Re-Keying the School	(21,533)	23,222	(1,689)	-	-
Mt Richmond Satellite Unit Remediation	-	292,657	(115,240)	-	177,417
Totals	<u>(268,126)</u>	<u>1,329,302</u>	<u>(273,875)</u>	<u>224,278</u>	<u>1,011,579</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,011,579
Funds Receivable from the Ministry of Education	-

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Weatherhigness	(46,452)	63,509	(55,023)	-	(37,965)
Gate	1,694	-	(1,694)	-	-
Admin Relocation	(4,970)	431,302	(634,961)	-	(208,628)
Re-Keying the School	-	-	(21,533)	-	(21,533)
Totals	<u>(49,728)</u>	<u>494,811</u>	<u>(713,211)</u>	<u>-</u>	<u>(268,126)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(268,126)



19. 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.

20. 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	6,940	6,740
<i>Leadership Team</i>		
Remuneration	1,078,393	924,346
Full-time equivalent members	9	8
Total key management personnel remuneration	1,085,333	931,086

There were 8 members of the Board excluding the Principal. The Board had held 9 meetings) full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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	200 - 210	190 - 200
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	23.00	11.00
110 - 120	7.00	1.00
120 - 130	2.00	1.00
130 - 140	1.00	0.00
	33.00	13.00

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



21. 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	-	\$3,000
Number of People	-	1

22. 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).

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.

Pay equity settlement wash-up amounts

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.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,259,903 (2022: nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Mt Richmond Satellite Unit Remediation Works	369,908	115,240	254,668
Weathertightness	889,995	165,251	724,744
Total	1,259,903	280,491	979,412

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.
(Operating commitments at 31 December 2022: nil)



24. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,205,090	664,166	710,482
Receivables	817,328	6,137	558,453
Investments - Term Deposits	370,000	60,000	60,000
Total financial assets measured at amortised cost	<u>2,392,418</u>	<u>730,303</u>	<u>1,328,935</u>

Financial liabilities measured at amortised cost

Payables	879,267	272,368	824,684
Finance Leases	108,132	95,697	95,697
Total financial liabilities measured at amortised cost	<u>987,399</u>	<u>368,065</u>	<u>920,381</u>

25. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAPATOETOE INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Papatoetoe Intermediate School. The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, 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 1 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 June 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 audit report is the Strategic Plan to 2024-2025, Board and Principal's Report, List of all school board members, Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and Kiwisport Report, 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.



Brendan Lyon
Partner¹
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

¹ The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Strategic Plan to 2024 - 25

Strategic Goals	2024	2025	Measures
Provide consistently high-quality curriculum delivery	Cooperative classrooms; Kagan, Restorative Practices; Cool Schools		<ol style="list-style-type: none"> 1. Papatoetoe Intermediate School is the school of choice 2. Higher levels of student engagement in classes 3. Our school is known as a place that supports teachers to become leaders 4. Evidence of improved student achievement and progress evidenced in achievement data
	Develop more and 'alternative' enrichment learning programmes e.g. film, recording, robotics etc.		
	Reading PD focus	Mathematics PD focus	
	Arts and Technology, and Science PD		
Students show they understand behavioural expectations	PB4L Review	STAR Values promotion and review	
Our environment continues to improve and support learning needs	A greater range of learning spaces and contexts Flexible and variable classroom spaces Specialist Teaching ; PE and Science		
Teaching good Mental Health strategies and student support	Inclusion PD for teachers; moving towards a more inclusive and supportive school culture		
Our people are 'leaders'	Student academic and peer mentoring		
	Continued Leadership development; students and staff		
Maori experience success as Maori	Continued Te Reo Maori language learning - for staff and students		
We enact Te Tiriti o Waitangi			
Review and revise Strategic Plan based on Community Feedback	Community Consultation; Hui and Fono		

Strategic Plan to 2024 - 25

Strategic Goals	2024	2025	Measures
Ensure inclusion and equity	All Teachers teach and use Te Reo Maori		<ol style="list-style-type: none"> 1. Papatoetoe Intermediate School is the school of choice
	Establishment of a Te Reo/ Marae space		

	Development culturally responsive school curriculum; cultural projects	2. Higher levels of student engagement in classes 3. Our school is known as a place that supports teachers to become leaders 4. Evidence of improved student achievement and progress evidenced in achievement data
Focus on student leadership and mentoring	Develop and embed culturally responsive leadership programmes	
Promote learners' rights and responsibilities; particularly student agency	Promote learners' rights and responsibilities of the learner across the school as a student project	
	Establish and embed critical and constructive student feedback to teacher processes and systems that improve Teaching and Learning and support teachers to adjust practices	
Teach for positive mental health	Design, develop and deliver consistent, cohesive mental health programme designed for our adolescent students	

Presiding member/principal's report	
List of all school board members	
Statement of variance: progress against targets (required)	
Evaluation of the school's students' progress and achievement (required)	
How we have given effect to Te Tiriti o Waitangi (required)	
Statement of compliance with employment policy (required)	
Financial statements (required)	
<ul style="list-style-type: none"> • Statement of responsibility signed and dated. 	
<ul style="list-style-type: none"> • Statement of comprehensive revenue and expense. 	
<ul style="list-style-type: none"> • Statement of changes in net assets/equity. 	
<ul style="list-style-type: none"> • Statement of financial position. 	

<ul style="list-style-type: none"> • Statement of cash flows. 	
<ul style="list-style-type: none"> • Notes to the financial statements. 	
<ul style="list-style-type: none"> • Independent auditor’s report signed and dated. 	
<ul style="list-style-type: none"> • Report on other special and contestable funding (required) 	
<ul style="list-style-type: none"> • Kiwisport funding (required) 	

Board and Principal’s report

In 2023 the school roll grew from 686 predicted roll in November 2022 to 719 in January 2023, and ended the 2023 year with 797. This mainly affected the learning and teaching provisions in the school for Classroom Teachers, ESOL and Behavioural support (Teacher Aides). Finding new staff members has been extremely challenging and we have employed 2 School Leaders, 12 new classroom teachers, 3 new Teacher Aides and 2 new RTLB since the end of 2022. While some of this was due to staff leaving, many of the new appointments have been to meet the needs of the growing roll. This has caused significant pressure on members of the Leadership Team with Leaders having to fill-in and undertake extra work, provide both mentoring and release, sometimes they have had to teach classes. The induction and mentoring of new teachers (provisionally registered and beginning teachers) adds additional pressure and is on top of the additional work. Sourcing relieving teachers has also been very difficult and while we would rather not, we have often had to split classes. We have not yet had to send children home. A lack of MOE responsiveness and funding support for the increased roll has been a major challenge.

Weather incidents and property management, with new builds and additional workmen in the school have been another challenge. The building disruptions will continue over the next 3-5 years and will have a continued impact on the work of the Principal, Financial Manager and Caretaker. Having whanau come into the school to pick up students due to Civil Defence notifications and the time students have been forced to stay away from school due to the weather events and Teacher Strikes has caused significant interruptions to learning. School staff reflect on this each time to improve the processes. Improvements to communication systems our school uses and the uptake of EDUCA for reporting to whanau has been a major feature this year and has provided excellent platforms for use in emergencies. The support from the

MOE Property and Learning Support is not as effective as in previous years due to their continual changes of personnel, understaffing, frequent restructuring, increasing announcements of planned change along with the implementation of the changes to curriculum, attendance and engagement support and information gathering processes. There is a very serious lack of people to support schools with students who have high needs and we have found the MOE are increasingly unresponsive to requests for information and help.

Re-engaging students for learning, attendance and student achievement have all been our focuses this year. With the primary drive at the start of the year was to get students to school the follow up has been to ensure they are happy in class and able to engage in learning. Many students have been badly affected by the frequent and intensive interruptions to learning over the past 3 years (including interruptions in 2023) and progress and academic learning and progress has become difficult. Additional help is needed to help them focus on the tasks at hand, to maintain concentration and to use what they know in productive learning activities. Many students have found the pressure of being with other children and maintaining peaceful relationships a challenge; again, this is a result of the interruptions to school, increased transience, the emergencies and economic pressure on many of our families.

We have worked toward completing our ERO review, which has not been a productive or positive experience with our 'support person' providing no real feedback or discussion on how the school runs and definitely not meeting the espoused purpose of ERO in this school. As a result of the review, and to make it easier for others checking the policies, we have moved to Schooldocs. This will also help us to manage the necessary updates and consultation processes and will make their management more sustainable between any Board elections and eventual changes of Principals.

Community consultation has been a feature with each of the eight active Cultural Groups holding Hui/ Fono to meet with whanau, provide a forum for discussion, have students perform and to share a meal. The information coming from these meetings will inform the next round of Strategic and Annual Planning. The increased demands on schools (our Board and Leadership Team) from the MOE have increased workloads. We are blessed with a well-functioning Board, excellent Leadership Team and very productive internal relationships. Our School Community has been very supportive over the course of the year. As have our sponsors and community support networks.

List of all school board members

Board member names	Date term finishes
Jeremy Nicholls (MOE appointed) Presiding member	September 2025
Kimora Parata (Parent elected) Deputy Chair	September 2025
Peter Cann (MOE Appointed)	September 2025
Leigh Manukau (Parent elected)	September 2025
Mohammed Sahkukhan (MOE appointed)	September 2025
Darryl Wilson (MOE appointed)	September 2025
Lofi Tuala (Parent elected)	September 2025
Lilien Skudder (staff elected)	September 2025
Pauline Cornwell (Principal)	On going

Statement of variance

This evaluation and analysis shows how all our students have progressed and achieved over the last year. The key audience for this continues to be our community. Our evaluation and analysis includes: how our school's students have performed across the national curricula

Core Curriculum Summary of Achievement and Progress EOY 2023

MATHEMATICS

Mathematics Target: 65% At / Above nationally stated expectations by the end of the year with 30% acceleration

In 2023:

- 33% were At / Above nationally stated expectations in the MoY
- 46% were At / Above nationally stated expectations at the EoY

Year 7 Mathematics

- End of year assessment data shows that 44% of the 2023 Year 7 cohort are working within (at), or above their expected curriculum level. For Year 7, this is Early Level 4 or above.
- End of Year assessment data (PAT) indicated that 57% of the current Year 7 cohort achieved within Stanines 4-9 (at/above) and therefore at least 43% of this group could be considered as confidently working at or above the nationally stated expectations as they achieved within Stanines 5-9.
- Year 7 Maori students are not yet achieving at the same rate as the total Year 7 cohort. 35% of Yr 7 Maori students are at/above EOY 2023.
- Year 7 Pasifika students indicated that they were achieving at a similar rate as the total Year 7 cohort. 45% Year 7 Pasifika students are at/above EOY 2023.
- 21% of Year 7 students on the Learning Support Register are achieving at or above expectation.

Year 8 Mathematics (accelerated progress data MOY 2022 - EOY 2023)

- End of year assessment data shows that 47% of the 2023 Year 8 cohort are currently working within (at), or above their expected curriculum level. For Year 8, this is Level 4 or above.
- 43% of Year 8 students have made accelerated progress from MOY 2022 to EOY 2023.
- Year 8 Maori and Pasifika students are still tracking slightly below the overall cohort.

Evaluative statement:

Students are more likely to make accelerated progress when they have the foundational knowledge of mathematics e.g. basic facts and place value. When coupled with the skills of collaboration and problem solving, there is a higher chance of success.

Next step plans to accelerate learners' progress:

- Continue to identify the needs and capabilities of each staff member and support them as required with modelling, mentoring, coaching and resources.
- Flexibility of mathematics timetable to enable alternate morning time
- Inclusions of new strategies in the Pap Int way to enhance and promote problem solving discussions and strategies i.e 'open tasks' etc
- Continued PD to upskills staff in the curriculum area, including continue curriculum refresh PD

READING

Reading Target: 70% At / Above nationally stated expectations by the end of the year with 30% acceleration.

In 2023

- 41% were At / Above nationally stated expectations in the MoY
- 47% were At / Above nationally stated expectations at the EoY

Year 7 Reading

- End of year assessment data shows that 50% of the 2023 Year 7 cohort are working within (at), or above their expected curriculum level. For Year 7, this is Early Level 4 or above.
- End of Year assessment data (PAT) indicated that 44% of the current Year 7 cohort achieved within Stanines 4-9 (at/above) and therefore at least 26% of this group could be considered as confidently working at or above the nationally stated expectations as they achieved within Stanines 5-9.
- Year 7 Maori students are not yet achieving at the same rate as the total Year 7 cohort. 47% of Yr 7 Maori students are at/above EOY 2023.
- Year 7 Pasifika students indicated that they were achieving at a similar rate as the total Year 7 cohort. 48% Year 7 Pasifika students are at/above EOY 2023.
- 15% of Year 7 students on the Learning Support Register are achieving at or above expectation.

Year 8 Reading (accelerated progress data MOY 2022 - EOY 2023)

- End of year assessment data shows that 45% of the 2023 Year 8 cohort are currently working within (at), or above their expected curriculum level. For Year 8, this is Level 4 or above.
- 31% of Year 8 students have made accelerated progress from MOY 2022 to EOY 2023.
- Year 8 Maori and Pasifika students are still tracking slightly below the overall cohort.

Evaluative statement:

Students, including those with diverse learning needs, are able to be catered to when learning programmes are driven by good assessment practices, cross curricular connections and a strong reading culture. As Intermediate teachers gain greater understanding of junior assessment tools and the process of learning to read (decoding through to comprehension), they will be better prepared for those learners who are arriving

with increasing lower levels of capability and more diverse learning needs. Developing a culture of reading across the school can be established by following a model, such as those employed by many junior schools.

Planned steps to accelerate learners' progress:

- Structured literacy PD and implementation across the school
- Increased discussion time on student progress
- Greater integration of reading with other curriculum areas, making it more purposeful and allowing students more time to engage with the strategies.
- The development of a more in-depth overview that offers teachers more structure and access to WALTs, RTs and specific resources.
- Using Running Records in classes where ICS students are based.
- Encouraging the reduction of time students spend on devices.

WRITING

Writing: Target: 70% At / Above nationally stated expectations by the end of the year with 30% acceleration.

In 2023

- 27% were At / Above nationally stated expectations in the MoY
- 45% were At / Above nationally stated expectations at the EoY

Year 7 Writing

- End of year assessment data shows that 41% of the 2023 Year 7 cohort are currently working within (at), or above their expected curriculum level. For Year 7, this is Early Level 4 or above.
- Year 7 Maori and Pasifika students are achieving only slightly lower than the whole Year 7 cohort, with Maori at 40% and Pasifika at 43%
- 14% of Year 7 students on the Learning Support Register are achieving at or above.

Year 8 Writing (accelerated progress data MOY 2022 - EOY 2023)

- End of year assessment data shows that 56% of the 2023 Year 8 cohort are currently working within (at), or above their expected curriculum level. For Year 8, this is Level 4 or above.
- 51% of Year 8 students have made accelerated progress from MOY 2022 to EOY 2023.
- Year 8 Maori and Pasifika students are tracking lower than the whole Year 8 cohort (44% Maori and 45% Pasifika).

Evaluative statement:

Students who are arriving with lower levels of literacy capability will benefit from a structured literacy approach. With a balanced literacy programme that includes phonemic awareness, spelling and grammar students will be more equipped to put words to their ideas, thus giving them greater confidence to write. In the same way, teachers who have English as their second language will also learn alongside their students, growing their own knowledge and confidence.

Next step plans to accelerate learners' progress:

- Continued focus to make connections between writing topics/genre etc with other curriculum areas. A more detailed and structured overview is being developed.
- Overview will include sequenced strategies for teaching expository writing that can be integrated into any content
- Literacy Team will be organising school wide writing competitions once a term and an extension Writing Enrichment Group that will meet once a week

Summary of Intended Outcomes 2023

- Evidence of increased student ownership of achievement and learning pathways
 - The challenges of the 2023 year (100 new students, weather events, the challenges of finding new teachers and relievers) has meant that this has been put onto the back burner for most homeroom classes. We have however seen increasing uptake in STEAM projects and Specialist teaching classes (Technology and Arts) particularly in the extension groups.
- Improving student and whanau attendance and involvement data
 - Attendance at teacher, whanau and student hui to discuss progress and engagement has been above 80% with some classes getting 100% attendance and many reaching above 90% attendance
 - While MOE attendance data indicates attendance is higher than many lower decile schools, EDGE data confirms around 90% attendance for the majority of students.
- Students are positively involved in school development
 - Students have engaged in STEAM and Art projects for school improvements. These include gardening projects, planting, sustainability and beautification projects.
- A culture and environment evidenced in student-led and implement projects
 - See above; increasingly students are wanting to 'make their mark' on the school in positive rather than negative ways. There has however been an increase in tagging and destruction over the course of 2023. Cameras and security monitoring have been installed and are more commonly used to identify culprits who are a very small group in the student population.

Summary of Intended Outcomes 2023

1. Papatoetoe Intermediate School is the school of choice

- Our school roll has increased by just under 80 students by July (November '22 = 686, August 23 = 777). We now only enrol in-zone students

2. Higher levels of student engagement in classes

- Engagement observations have been undertaken in all classes over Terms 1 and 2. The majority of classes achieve 90% or higher levels of student engagement.

3. Our school is known as a place that supports teachers to become leaders

- Student mentoring programmes for the 'elite' student leaders are now well embedded in both our school and at William Buck. Student Leaders and their School Leader supporters all report the benefits of being involved.
- Previous Student Leaders returned to participate in the Talent Quest and Speech finals
- Sports teams are routinely complimented on leadership and sportsmanship.
- Peer mentoring has re-started in 2023 and 2 teachers now run and take responsibility for this.
- Class leaders feedback to School Leadership meetings to inform, question and improve our school
- In-school 'wagging' has again been identified as a problem. School leaders patrol and ensure students are returned to classes and work with teachers to ensure students remain in class. This is identified as a problem at the High school also

4. Evidence of improved student achievement and progress evidenced in achievement data

- Student achievement at mid-year indicates that over 40% of our students (both Y7 and Y8) are achieving 2 or more years below the national expectations.
- Rates of progress, despite some areas of lower levels of overall achievement in core subjects is around 30%

Report on how we have given effect to Te Tiriti o Waitangi

- Maintained a productive and close relationship with local iwi through our kaumatua Jeff Tekua
- Employed a Kapa Haka Tutor – Ihia Rueben, who is also related to and endorsed by Matua Jeff Tekua.
- Kapa haka meets every Thursday from 10am to 4.30pm and primarily provides a platform for our Maori staff, students, and whanau and also an outreach into our school community for those wishing to learn about Te Reo Maori and Tikanga Maori. The Kapa Haka group runs a Facebook page for our Maori community.

- Provided a budget for the Kapa Haka group to use for costumes, events, activities and promotion of Maori. Provided support for the Kapa Haka personnel to manage and use their funds and resources.
- Met with our Maori Community, for celebration of Matariki and to consult regarding how we can best meet the needs/ support of our Maori students and community
- Employed Maori staff members – Leaders (2), Teachers (1), RTLB (2) and Teacher Aides (3) and supported them to meet and work together and with the Kapa Haka group
- Provided professional development to all staff in Te Reo and Tikanga Maori through Education Perfect online courses and took all staff to Waitangi on a learning hikoi before the start of the school year.
- Tracked the attendance, progress and achievement of Maori students, as individuals, met with whanau and sought to accelerate progress and improve outcomes.
- Provided Te Reo and Tikanga Maori teaching for all students to Level 2 proficiency. Maintained school waiata and karakia and used them consistently across the school, in classes and meetings
- Promoted karakia and waiata to be used across the schools in our Kahui Ako
- Attended professional development on local history and woven this through all curriculum areas
- Leaders have attended Niho Taniwha PD with plans to extend this PD across the school.

Statement of compliance with employment policy

Our Board is required to operate an employment policy that complies with the principle of being a good employer. Our Board must ensure compliance with this policy (including your equal employment opportunities programme) and report in our annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020). Our Board has chosen to complete and include the following tables in our annual report to meet requirements under s597 of the Education and Training Act 2020.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment. Our Board can confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

The following questions address key aspects of compliance with a good employer policy:

<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Reviewed the Codes of Conduct for Board, Staff and Students Reviewed the Complaints Procedures Reviewed the Historic Claims Procedures Reviewed the Protected Disclosures Procedures Reviewed and updated Police Vetting and Employment Procedures Reviewed and Updated Health and Safety Policies and Procedures especially Risk Management and EOTC Reviewed our 'STAR WAY' Handbook which outlines all Behaviour Management expectations and procedures Reviewed all Hazard Management and Procedures Moved to 'SchoolDoc' Policies.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>Analysis of staff employment and diversity Review of EEO at all meetings Reporting of EEO to the Board on a monthly basis</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Declarations of conflicts of interest prior to short listing Interview all suitable applicants</p>
<p>How are you recognising,</p> <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? 	<p>We interview all Maori applicants for all available positions We ensure Maori staff members are able to attend and support Maori initiatives within the school and act as a cohesive group We seek advice on any possible 'conflicts' so that we can better understand and support our Maori Community and employees We support our Teacher Aides to participate in training and encourage them to gain qualifications</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Professional development and mentoring is a feature of our school. ALL staff members receive more than the 'entitlement' of CRT. ALL new staff are provided with a structured Induction Programme. ALL staff members including Admin, TA, Teachers and Leaders are provided with regular mentoring and team professional development Professional development courses and workshops are offered to all staff members and financial support is provided (Study support procedures)</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Women on parental leave are offered a graduated return to work Family support leave is offered and encouraged for parents</p>

How are you recognising the employment requirements of persons with disabilities?

A range of spaces are offered to ensure accessibility, appropriateness, and to meet a range of needs
 Various disabilities are considered when making property plans – including needs for hearing, sight, physical and emotional support

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy.

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	Reflect the community/ student population

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$11120.00 (excluding GST). The funding was spent on equipment to support multiple events and activities across the year, in school sports opportunities, interschool and interzone events and tournaments, access to trips and opportunities for many students to participate in a wider range of sports and physical activities. The number of students participating in organised sport increased from [100% to 100%] of the school roll, all our students are involved in organised in school sport across the year, as of 7/11/23 we have had 537 / 778 students (some of which have played in multiple teams/tournaments) represent the school in a formal tournament at zone or club level.