

HAUROKO VALLEY SCHOOL

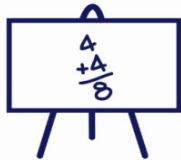
ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3938
Principal:	Julia Waikato
School Address:	956 Clifden Highway, Tuatapere
School Postal Address:	956 Clifden Highway, RD 1, Tuatapere
School Phone:	03 0226 6753
School Email:	office@haurokovalley.school.nz

Accountant / Service Provider:



**EDUCATION
FINANCE**

www.educationfinance.co.nz

HAUROKO VALLEY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
-------------	------------------

1	Statement of Responsibility
-------------------	-----------------------------

2	Statement of Comprehensive Revenue and Expense
-------------------	--

3	Statement of Changes in Net Assets/Equity
-------------------	---

4	Statement of Financial Position
-------------------	---------------------------------

5	Statement of Cash Flows
-------------------	-------------------------

6 - 18	Notes to the Financial Statements
------------------------	-----------------------------------

Independent Auditor's Report

Other Information

Analysis of Variance

Kiwisport

Members of the Board

Hauroko Valley 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.

Richard Greer

Full Name of Presiding Member

Blneer

Signature of Presiding Member

3-7-24

Date:

Anna Waukato

Full Name of Principal

Anna Waukato

Signature of Principal

3-7-24

Date:

Hauroko Valley 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	926,252	826,500	833,819
Locally Raised Funds	3	138,318	38,300	70,020
Interest		13,487	500	2,222
Total Revenue		1,078,057	865,300	906,061
Expense				
Locally Raised Funds	3	20,088	20,050	21,031
Learning Resources	4	687,824	658,000	653,805
Administration	5	100,574	63,000	75,164
Interest		481	-	351
Property	6	170,188	120,700	132,991
Loss on Disposal of Property, Plant and Equipment		-	-	4,913
Total Expense		979,155	861,750	888,255
Net Surplus / (Deficit) for the year		98,902	3,550	17,806
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		98,902	3,550	17,806

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

Hauroko Valley 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		457,426	451,500	422,916
Total comprehensive revenue and expense for the year		98,902	3,550	17,806
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		24,616	-	16,704
Equity at 31 December		580,944	455,050	457,426
Accumulated comprehensive revenue and expense		580,944	455,050	457,426
Reserves		-	-	-
Equity at 31 December		580,944	455,050	457,426

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.

Hauroko Valley School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	504,125	236,250	259,348
Accounts Receivable	8	45,292	50,500	39,628
GST Recievable		22,168	5,000	12,639
Inventories	9	1,170	10,000	897
Funds Receivable for Capital Works Projects	17	431,578	-	26,715
		<u>1,004,333</u>	<u>301,750</u>	<u>339,227</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	196,923	60,000	67,799
Revenue Received in Advance	13	-	-	31,000
Provision for Cyclical Maintenance	14	40,715	49,000	42,306
Finance Lease Liability	15	2,497	1,000	2,555
Funds held for Capital Works Projects	17	486,645	-	-
		<u>726,780</u>	<u>110,000</u>	<u>143,660</u>
Working Capital Surplus/(Deficit)		277,553	191,750	195,567
Non-current Assets				
Property, Plant and Equipment	11	313,489	268,500	281,077
		<u>313,489</u>	<u>268,500</u>	<u>281,077</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	8,487	-	15,110
Finance Lease Liability	15	1,611	5,200	4,108
		<u>10,098</u>	<u>5,200</u>	<u>19,218</u>
Net Assets		<u><u>580,944</u></u>	<u><u>455,050</u></u>	<u><u>457,426</u></u>
Equity		<u><u>580,944</u></u>	<u><u>455,050</u></u>	<u><u>457,426</u></u>

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

Hauroko Valley 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		288,277	256,500	282,042
Locally Raised Funds		107,318	38,300	101,020
Goods and Services Tax (net)		(9,529)	-	17,517
Payments to Employees		(145,274)	(129,200)	(149,306)
Payments to Suppliers		(52,542)	(130,550)	(124,011)
Interest Paid		(481)	-	(351)
Interest Received		13,487	500	2,222
Net cash from/(to) Operating Activities		201,256	35,550	129,133
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(60,323)	(13,500)	(30,447)
Net cash from/(to) Investing Activities		(60,323)	(13,500)	(30,447)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,616	-	16,704
Finance Lease Payments		(2,555)	(5,800)	(3,052)
Funds Administered on Behalf of Other Parties		81,783	-	(42,931)
Net cash from/(to) Financing Activities		103,844	(5,800)	(29,279)
Net increase/(decrease) in cash and cash equivalents		244,777	16,250	69,407
Cash and cash equivalents at the beginning of the year	7	259,348	220,000	189,941
Cash and cash equivalents at the end of the year	7	504,125	236,250	259,348

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.

Hauroko Valley School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Hauroko Valley 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 14.

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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



f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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.

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	20–50 years
Board Owned Buildings	20–50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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 comparison to recent market transactions..

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

k) 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.

l) 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.

m) Revenue Received in Advance

Revenue received in advance relates to 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.

n) 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.

o) 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.



p) 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.

p) Borrowings

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

q) 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.

r) Budget Figures

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

s) 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	292,723	256,000	274,415
Teachers' Salaries Grants	522,887	500,000	473,026
Use of Land and Buildings Grants	110,642	70,000	85,591
Other Government Grants	-	500	787
	926,252	826,500	833,819
	926,252	826,500	833,819

The school has opted in to the donations scheme for this year. Total amount received was \$14,179.

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	106,384	27,600	43,168
Fees for Extra Curricular Activities	24,613	6,000	21,488
Trading	1,381	500	1,640
Fundraising & Community Grants	2,743	200	54
Other Revenue	3,197	4,000	3,670
	138,318	38,300	70,020
Expense			
Extra Curricular Activities Costs	15,079	13,350	14,494
Trading	991	500	2,650
Fundraising and Community Grant Costs	51	-	292
Other Locally Raised Funds Expenditure	3,967	6,200	3,595
	20,088	20,050	21,031
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	118,230	18,250	48,989

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	54,262	40,000	49,109
Employee Benefits - Salaries	594,802	580,000	569,280
Staff Development	10,849	13,000	9,612
Depreciation	27,911	25,000	25,804
	687,824	658,000	653,805
	687,824	658,000	653,805

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,985	3,600	5,600
Board Fees	4,290	4,000	3,940
Board Expenses	2,165	3,100	2,053
Communication	1,620	2,000	1,902
Consumables	1,354	1,300	1,817
Operating Leases	3,412	1,800	2,176
Other	25,697	16,800	23,422
Employee Benefits - Salaries	54,912	29,000	32,860
Insurance	2,139	1,400	1,394
	100,574	63,000	75,164

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	2,489	2,500	2,146
Cyclical Maintenance	7,821	7,000	7,105
Grounds	5,324	3,800	2,053
Heat, Light and Water	8,623	7,500	6,895
Rates	2,610	2,200	2,378
Repairs and Maintenance	7,926	7,500	6,631
Use of Land and Buildings	110,642	70,000	85,591
Employee Benefits - Salaries	24,753	20,200	20,192
	170,188	120,700	132,991

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. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	504,125	236,250	259,348
Cash and cash equivalents for Statement of Cash Flows	504,125	236,250	259,348

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

Of the \$504,125 Cash and Cash Equivalents, \$55,067 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.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables from the Ministry of Education	4,490	50,500	44
Teacher Salaries Grant Receivable	40,802	-	39,584
	<u>45,292</u>	<u>50,500</u>	<u>39,628</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	45,292	50,500	39,628
	<u>45,292</u>	<u>50,500</u>	<u>39,628</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,170	10,000	897
	<u>1,170</u>	<u>10,000</u>	<u>897</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	24,199	-	-	-	-	24,199
Buildings	61,664	-	-	-	(2,552)	59,112
Building Improvements	128,598	50,050	-	-	(8,261)	170,387
Furniture and Equipment	48,653	8,969	-	-	(12,757)	44,865
Information and Communication Technology	7,668	1,304	-	-	(1,764)	7,208
Leased Assets	6,467	-	-	-	(2,577)	3,890
Library Resources	3,828	-	-	-	-	3,828
Balance at 31 December 2023	<u>281,077</u>	<u>60,323</u>	<u>-</u>	<u>-</u>	<u>(27,911)</u>	<u>313,489</u>

The net carrying value of furniture and equipment held under a finance lease is \$3,890 (2022: \$6,467)

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	24,199	-	24,199	24,199	-	24,199
Buildings	91,341	(31,436)	59,905	91,341	(29,677)	61,664
Building Improvements	251,879	(82,286)	169,593	201,829	(73,231)	128,598
Furniture and Equipment	159,143	(114,277)	44,866	158,835	(110,182)	48,653
Information and Communication Technology	15,336	(8,128)	7,208	14,032	(6,364)	7,668
Leased Assets	8,666	(4,776)	3,890	8,666	(2,199)	6,467
Library Resources	23,210	(19,382)	3,828	23,210	(19,382)	3,828
Balance at 31 December 2023	573,774	(260,285)	313,489	522,112	(241,035)	281,077

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	141,716	60,000	20,316
Accruals	4,800	-	4,600
Employee Entitlements - Salaries	46,992	-	39,584
Employee Entitlements - Leave Accrual	3,415	-	3,299
	196,923	60,000	67,799
Payables for Exchange Transactions	196,923	60,000	67,799
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	196,923	60,000	67,799

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	-	-	31,000
	-	-	31,000

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	57,416	57,416	50,311
Increase to the Provision During the Year	7,821	7,000	7,105
Use of the Provision During the Year	(16,035)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>49,202</u>	<u>64,416</u>	<u>57,416</u>
Cyclical Maintenance - Current	40,715	49,000	42,306
Cyclical Maintenance - Non current	8,487	-	15,110
	<u>49,202</u>	<u>49,000</u>	<u>57,416</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.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	2,497	1,000	2,555
Later than One Year and no Later than Five Years	1,611	5,200	4,108
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>4,108</u>	<u>6,200</u>	<u>6,663</u>
Represented by			
Finance lease liability - Current	2,497	1,000	2,555
Finance lease liability - Non current	1,611	5,200	4,108
	<u>4,108</u>	<u>6,200</u>	<u>6,663</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Project Number	Opening Balances \$	Receipts from MOE -	Payments \$	Closing Balances \$
LSC Office	219706	(7,959)	23,712	(15,753)	-
Translucent Roofing	230024	(8,429)	354,422	14,228	360,221
Multipurpose Room	222197	(5,281)	10,050	(436,347)	(431,578)
LSC Restructure		(5,046)	442,000	(310,530)	126,424
		-	-	-	-
Totals		<u>(26,715)</u>	<u>830,184</u>	<u>(748,402)</u>	<u>55,067</u>

Represented by:

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

486,645
(431,578)



2022	Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fencing	226099	9,633	2,380	(12,013)	-	-
LSC Office	219706	(4,439)	12,356	(16,346)	-	(7,959)
Translucent Roofing	230024	(601)	39,222	(43,902)	-	(8,429)
Multipurpose Room	222197	11,623	60,330	(79,912)	-	(5,281)
LSC Restructure		-	-	(5,046)	-	(5,046)
Totals		16,216	114,288	(157,219)	-	(26,715)

Represented by:

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

-
(26,715)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,290	3,940
<i>Leadership Team</i>		
Remuneration	121,350	115,025
Full-time equivalent members	1	1
Total key management personnel remuneration	125,640	118,965

There are 6 members of the Board excluding the Principal. The Board has held 11 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 finance, property and student welfare 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	120-130	100-110
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-



Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	1	-
110-120	-	-
	<u>1.00</u>	<u>0.00</u>

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

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$496,695 (2022:\$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Translucent Roofing	366,778	6,557	360,221
LSC Restructure	442,000	315,576	126,424
Total	808,778	322,133	486,645

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) Nil

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	504,125	236,250	259,348
Receivables	45,292	50,500	39,628
Total financial assets measured at amortised cost	<u>549,417</u>	<u>286,750</u>	<u>298,976</u>

Financial liabilities measured at amortised cost

Payables	196,923	60,000	67,799
Finance Leases	4,108	6,200	6,663
Total financial liabilities measured at amortised cost	<u>201,031</u>	<u>66,200</u>	<u>74,462</u>

24. Events After Balance Date

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

25. Comparatives

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


**HAUROKO VALLEY PRIMARY SCHOOL
BOARD OF TRUSTEES
2023**

Name	Position	How Position on Board was gained	Term Expires	Occupation
Richard Greer	<i>Board Chair</i>	<i>Re-Elected 2022</i>	<i>2025</i>	<i>Farmer</i>
Sheryl Horrell	<i>Parent rep</i>	<i>Re-Elected 2022</i>	<i>2025</i>	<i>Farmer</i>
Kaylene Bennett	<i>Parent rep</i>	<i>Re-Elected Nov 2023</i>	<i>Nov 2026</i>	<i>Farmer</i>
Jamie King	<i>Parent rep</i>	<i>Elected 2022</i>	<i>2025</i>	<i>Farmer</i>
Nathan Parris	<i>Parent rep</i>	<i>Elected Nov 2020</i>	<i>Nov 2023</i>	<i>Farmer</i>
Timothy Naylor	<i>Parent rep</i>	<i>Elected Nov 2023</i>	<i>Nov 2026</i>	<i>Farmer</i>
Julia Waikato	<i>Principal</i>	<i>Appointed</i>		<i>Principal</i>
Kirsty Erskine	<i>Staff Rep</i>	<i>Re- Elected 2022</i>	<i>2025</i>	<i>Teacher</i>

**HAUROKO VALLEY PRIMARY SCHOOL
KIWISPORT
2023**

Students participated in organised sport. In 2023 the school received Kiwisport funding of \$1,391.76 (2022 \$1283.48). The funding was spent on sports equipment, entry fees and providing students with instructors in various sports genres.



School Name:		School Number:	3938
---------------------	---	-----------------------	-------------

Strategic Aim:	To lift student achievement in reading.
Annual Aim:	To increase the number of students progressing or achieving "at" or "above" their chronological age in reading.
Target:	<p>All Year 2-8 students who were "below" or "well below" their chronological reading age at the end of 2022 will make more than one year's progress.</p> <p>90% of students in Years 2-8 at Hauroko Valley Primary School will achieve "at" or "above" their chronological age by the end of 2023.</p>
Baseline Data:	<p>Analysis of school-wide reading data in December 2023 identified that 86% of all students at Hauroko Valley Primary School are "at" or "above" in reading.</p> <p>88% of all Years 2-8 students were "at" or "above" their chronological age in reading.</p> <p>12% of children in Years 2-8 at Hauroko Valley Primary School were "well below" or "below" their chronological age for reading</p> <p>90.4% of female students in Years 2-8 were reading "at" or "above" their chronological age in reading. 9.6% of female students in years 2-8 were "well below" or "below" their chronological age for reading.</p> <p>78.7% of male students in Years 2-8 were reading "at" or "above" their chronological age in reading. 21.3% of male students in years 2-8 were reading "below" or "well below" their chronological age.</p> <p>In summary, there has been a 2% variance in reading achievement from 2022 to the end of 2023.</p>

Reading Age										
Student Identification	Year	Ethnicity	Gender	2021		2022		2023		Variance Months/Years
				Mid Year	End Year	Mid Year	End Year	Mid Year	End Year	
19	3	NZ European	M	5-5.5 years				5.5-6 years		.5
20	3	NZ European	M	5-6 years			6-6.5 years		6.5-7 years	1
26	3	NZ European	F	5-5.5 years				6-6.5 years	6.5-7 years	1
52	3	NZ European	M	5-5.5 years				6-6.5 years	7-7.5 years	1.5
56	3	NZ European	M	5-5.5 years	5.5-6 years	6-6.5 years				0
36	4	NZ European	M	6-7 years						0
55	5	NZ European	M	6.5-7 years	7-7.5 years		7.5-8 years			0
33	5	NZ European	M	6-6.5 years	7-7.5 years	7.5-8 years	8-8.5 years	8.5-9 years		1
43	6	NZ European	M	7-7.5 years	7.5-8 years		8-9 years	9-9.5 years	9.5-10 years	2

<i>Actions - What did we do?</i>	<i>Outcomes - What happened?</i>	<i>Reasons for variance - Why did it happen?</i>	<i>Evaluation- Where to next?</i>
----------------------------------	----------------------------------	--	-----------------------------------

Teachers regularly monitored, reviewed and discussed student progress and achievement in reading.

Quality achievement data was collated and reviewed every 6 weeks using Hauroko Valley Primary School Google Docs "Priority Learner Register".

Planned actions for raising achievement for those achieving Below or Well Below (as well as catering for those Above or Well Above) as individual actions were discussed and actioned.

Students requiring additional learning (Well Below/Below their chronological age in reading) have support either from the teacher with Teacher Aides supporting the class or with a Teacher Aide to follow up on class learning.

Teachers worked with students and whanau to set goals and identified ways to support and raise students' achievement in reading as part of our ongoing Home and School Learning Partnership

Accessed Specialist Literacy Support including RLit, RTLB and Learning Support Coordinators to support teachers in Literacy programmes focusing on lifting reading progress and achievement.

Hauroko Valley started their Structured Literacy journey through Professional Learning with external facilitators - iDeal Learning Matters. The focus for 2023 is spelling, which is the launchpad for reading.

Utilization of Literacy Learning Progressions along with a variety of teaching/learning resources/programmes for Reading including Phonics, Spelling, Language and Grammar.

Priority learners were well catered for with up to 10 students working with specialist teachers or Teacher Aides to support reading learning. At times this includes reading mileage to grow their knowledge of words and structure of texts.

Teachers reported progress twice a term for priority learners and plans were updated to reflect changes in action plans.

The regular contact between home and school for priority learners was essential to successful reading, especially with mileage through home reading diaries.

Teachers conducted running records each term to monitor achievement and progress. Actions were taken to further develop accuracy, fluency or comprehension as identified by reading records. Analysis of M, S and V supported teachers to strengthen reading strategies of decoding using these cues.

By following the progressions for reading teachers have a deep understanding of what children need to be doing, to reach the next level or achieve goals in reading.

We have identified gaps in our students' knowledge of the alphabetic principle and phonological sounds. Both of these areas are essential foundations to build learners as readers. Currently, the programmes we use for our Year 1-8 learners, do not make an impact on student progress and achievement of the above.

There is a greater need for teachers to grow their capabilities in Structured Literacy. This will develop skills and knowledge in teaching students who have gaps in their learning to read.

We are in the first 3 terms of our Professional Learning journey in Structured Literacy. The first year of PLD through Learning Matters focuses on Spelling as the springboard into reading. All learners are learning sound symbols for vowels and consonants. We need more time to develop our capabilities in/around the Science of Reading and how to teach the spelling concepts involved in Structured Literacy.

At times reading mileage is less than desirable for some learners, particularly the component of home reading as part of our school-wide homework programme.

Classroom teachers in Years 1-6 work to ensure Home Reading Diaries are being regularly completed. However, with the busy lives of our farming families, this can be (at times) neglected, therefore daily reading mileage can be minimal.

Our team is focused on continuing to build our Home and School partnership with support of healthy homework habits as students gain mileage in completing

To maintain and improve the level of achievement in reading for all students.

To strengthen the learning partnerships between home and school, through the utilisation of Home Reading Diaries in Years 1-6 and regular contact to discuss learning progress and achievement for students learning to read.

Teachers continue to promote engagement in home reading diaries and meeting reading night targets to gain mileage throughout Years 1-6.

Incentives to support students reaching these milestones include a visit to share their achievements with the Principal. Targets are rewarded throughout the year 25, 50, 75, 100....up until 250 reading nights.

Opportunities for buddy reading also foster an enjoyment of reading alongside others. This includes a tuakana-teina relationship where our older students support our younger learners.

Teachers are monitoring the progress of children. They can identify and recommend children for additional learning support through our Priority Learner Action Plans.

Reading progress and achievements are shared with parents at interviews twice yearly. We formally reported to parents as part of Mid-Year and End-of-Year reports in regard to reading levels expected for learners' chronological age.

There needs to be follow-up with whanau when needed so regular contact to ensure they are well supported in reading with their child/ren as part of homework. Utilise decodable readers for students who require access to texts to reduce barriers to

Teachers conduct running records each term to closely monitor progress and put actions in place based on gaps in specific reading strategies of accuracy and fluency alongside reading comprehension strategies.

and achieving home reading targets with regularity.

We need to support our families with guidance - how to help at home. This is for strategies to support their child/ren when they come to a word they don't know. This is currently new learning for us, as per the Structured Literacy approach. We are introducing our families to the concepts involved next year as we further develop our Structured Literacy to include reading.

learning. This is an area we are continuing to grow resources for and learning how to utilise within our Structured Literacy programme.

In 2023 we had a Ministry of Education Professional Development of 50 hours in Structured Literacy with Learning Matters. This is the start of our journey in Structured Literacy as we have identified this as an area to grow, based on results over time. To date, the journey has been exciting to see, as students have gained knowledge and confidence in decoding sound to symbol and growing their knowledge of spelling concepts.

We are excited to continue our Professional Learning Structured Literacy journey with Learning Matters iDeal, as we further develop teacher capabilities and confidence.

Planning for 2024:

- The performance of identified "at-risk/priority learner" students will continue to be monitored and intervention strategies utilised within our teaching team.
- Students not achieving at expected levels will receive targeted support in 2024 as part of class differentiation and/or our learning support programme as identified through our Priority Learner Action Plan.
- Students not achieving at expected levels will be referred to external personnel support (as/when required) including (not limited to) a Resource Teacher of Literacy and/or Resource Teacher of Learning and Behaviour and/or Learning Support Coordinator.
- Access to external programmes of expertise including Structured Literacy through Professional Learning Providers iDeal Learning Matters to further develop teacher capabilities and therefore student progress and achievement.
- Accelerated intervention support provided by Teachers with Teacher Aide support in class.
- Decodable readers will be purchased and accessed to support neurodiverse learners following a researched and evidence-based scope and sequence to build their reading knowledge and skills.
- Incorporate Digital Technologies as a tool to support students with additional learning needs to access reading of texts. e.g.: C-Pen, audio of authentic text
- Provide opportunities through Reciprocal Reading and Literacy Circles for Years 5-8 to extend a depth of reading skills and knowledge of reading comprehension strategies for Gifted and Talented students.
- Make explicit links to skill and knowledge development in Literacy via the Writers Toolbox strategies to ensure students make connections between Reading and Writing and can transfer this knowledge, skills and understanding across Literacy learning areas.

School Name:



School Number:

3938

Strategic Aim:	To lift student achievement in writing
Annual Aim:	To increase the number of students achieving "at" or "above" their chronological age for writing.
Target:	<p>Year 3 and Year 5 students who were "below" or "well below" in writing at the end of 2021 will make more than one year's progress and be "at" or "above" in relation to New Zealand Curriculum Levels/Year Levels in writing at the end of 2022.</p> <p>2022 = Year 3's in 2020 will be Year 5's and the Year 5's in 2020 are Year 7's.</p> <p>85% of all students at Hauroko Valley Primary School will achieve "at" or "above" the New Zealand Curriculum Year Level for writing by the end of 2023.</p>
Baseline Data:	<p>Analysis of school-wide writing data in December 2023 identified that 76% of all children were "at" or "above" their New Zealand Curriculum Levels/Year Levels in Writing.</p> <p>24% of the Whole School is writing "below" or "well below" New Zealand Curriculum Levels/Year Levels to the end of 2023.</p> <p>In Years 2-8, 93.5% of girls were "at" and/or "above" in writing while 6.5% of girls in Years 2-8 were "below" or "well below" in writing.</p> <p>60% of Year 2-8 boys were "at" or "above" while 40% of Year 2-8 boys were "below" or "well below" the New Zealand Curriculum Levels for Writing.</p> <p>Year 5's - 18 students including 11 male and 7 female students. 71% of female students "at" or "above" in Writing New Zealand Curriculum Levels/Year Levels. 45% of male students achieved "at" or "above" New Zealand Curriculum Levels/Year Levels. 55% of male students in Year 5 were "below" or "well below" in writing. 61% of all students in Year 5 achieved "at" or "above" in writing to end 2023. This is an improvement from 2022 where 38% of male students were "at/above" 60% of female students "at/above" and overall 50% "at/above" for this cohort.</p> <p>Year 7 - 11 students including 5 females and 6 male students. 100% of female students in Year 7 "at" or "above" in writing. Whereas there were 67% of male students "at/above" in writing. Therefore 33% of male students will be working "below/well below" in writing by to end of 2023. Overall in Year 7, there were 82% of students "at/above" in writing.</p> <p>There has been a -1% variance from 2022 of 77% to 2023 with 76% of all students at Hauroko Valley Primary School "at" or "above" in New Zealand Curriculum Levels in writing. However, of students in Years 2-8 there was a 1% positive variance with 73% of all in 2022 to 74% to the end of 2023.</p>

Writing Levels										
Student Identification	Year	Ethnicity	Gender	2021		2022		2023		Variance
				Mid Year	End Year	Mid Year	End Year	Mid Year	End Year	
36	3	NZ European	M	Pre-writing						0
56	3	NZ European	M	1P	1P	1A				0
5	4	NZ European	M	1P	1P	1A	1A	2B	2P	1
55	4	NZ European	M	1P	1P	1P	1A	2B	2P	1
7	5	NZ European	M	2B	2P	2P	2A			0
22	5	NZ European	M	2B	2P	2P	2A			0
33	5	NZ European	M	1P	1P	1A		2B	2P	1
57	5	NZ European	M	2B	2P	2P	2P		2A	.5
64	5	NZ European	F	2B	2B	2P			2A	.5
66	5	NZ European	M	1A	1A	1A	2B		2P	.5
81	5	Maori	M	2B	2B	2P	2P	2A	3B	1
3	6	NZ European	M	2P	2P	2A	3B			0
43	6	NZ European	M	2B	2B	2P	2P		3B	1
14	7	NZ European	M	2B	2B	2P	2P	3B	3A	2
60	7	NZ European	M	2B	2B	2P	2P	2A	3P	1.5
4	8	NZ European	F	2A	2A	3B	3B	3P	4B	1.5
45	8	Other	M	2B	2P	2P	2A	3P	3A	1.5

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>
<p>Staff reviewed assessment data and determined target students as part of updating the 6 weekly "HVP Priority Learners Register".</p> <p>Teachers completed planned writing assessments and moderations to analyse areas of need for students in classrooms and across the school. This enabled us to align progressions with year levels with greater accuracy.</p> <p>Hauko Valley Primary Writing Learner Profiles were updated to align with Literacy Learning Progressions and Writers Toolbox assessment guidelines, as per the scorecard.</p> <p>Teachers targeted areas of concern through explicit acts of teaching i.e. 12 sentence styles, paragraphing, expansion, precision, and deeper features from the Writers Toolbox.</p> <p>Additional learning support for writing is provided either with a Teacher or Teacher's Aide who worked with individuals or groups of students, support is provided in class.</p> <p>Utilised examples of quality writing to model writing requirements, particularly Sentence Styles for students throughout Years 1-8.</p> <p>Year 5-8 utilised the online tool Writers Toolbox which provides instant feedback/feed forward. This can be accessed at home and school by students in Years 5-8.</p> <p>Teacher access to Writers Toolbox provided resources and Professional Development to support students and teaching and learning programmes to accelerate writing and build teacher capability.</p>	<p>There was progress and achievement gains made throughout the year by students identified as Priority Learners. However, this was (at times) minimal, as students remained within sub-levels of the New Zealand Curriculum for Writing.</p> <p>This is the second year we are working with the Writer's Toolbox, without the Professional Learning and Development support that we have previously received. This is now about internal review for improvement and sustainability.</p> <p>Student progress and achievement lifted in writing with increased precision and fluency through our structured sentence style teaching.</p> <p>Teachers focused learning and teaching programmes on the individual needs of students with a move to group to target needs, as and when required.</p> <p>Teacher practice has improved by being able to collaborate with each other about writing processes and skills required at each level.</p> <p>Teacher Aides have been included in Professional Development in writing as part of the Writers Toolbox. They are more confident and capable of supporting teachers and students when working with students e.g.: individuals, in small groups within the class.</p> <p>As children move to the next teacher they will have information about where they are with their writing profiles. As well as, a shared language and understanding of writing progressions as part of the Writers Toolbox approach.</p>	<p>The Hauko Valley Primary School Writing Learner Profiles were aligned with Literacy Learning Progressions and the Writer's Toolbox. There are more specific requirements that we need to ensure we support our learners to meet e.g.: word count. Expectations of the Writers Toolbox for each level are higher than our previous schoolwide expectations.</p> <p>All students made progress in at least one of the following - structure, sentence style, fluency, logic, expansion, precision and focus. However, to meet writing demands for curriculum levels, students need to lift skills and knowledge across writing.</p> <p>Surface features of writing including punctuation and spelling continue to hinder the progress of learners, that don't include punctuation or struggle to spell high-frequency words, or multi-syllabic words.</p> <p>Students are growing their knowledge of the language of writing including identifying sentence styles (Years 1-8) and types of paragraphs (Years 6-8). This will need to be consolidated, so it is sustainable moving forward throughout all classes, year levels and as a staff throughout our school, over time. This is especially important as we move into sustaining our progress in our Writers Toolbox journey.</p> <p>The demands of the New Zealand Literacy Curriculum in Writing transitioning from Level 2 to Level 3 for our Year 4 to Year 5 students requires more of our students in writing, in order to meet writing demands and expectations. This change/shift in demand on writers takes time for learners to build develop and use with consistency. This also</p>	<p>Consolidation and focus on sustainability of teaching of writing by developing teacher capability, while accelerating writing for students.</p> <p>Further collaborative work of teachers in ongoing school-wide professional learning (as above), sharing writing and refining best practices in classrooms.</p> <p>Continue to utilise the revised Hauko Valley Primary School Writing Learner Profiles derived from Literacy Learning Progressions and align with the Writers Toolbox assessment guidelines (scorecard).</p> <p>Regular observations of the teaching of writing and establish more regular monitoring of writing programmes and progress through our Lead Literacy Teacher/Management Unit allocation.</p> <p>Provide opportunities for students to self-assess and set goals in their writing based on specific Writers Toolbox/Literacy Learning Progression expectations via Hauko Valley Primary Writing Learner Profile.</p> <p>Continue to work with our School Board of Trustees to provide our children with extra assistance in the classroom through Teacher Aide, Programmes, Resources and Professional Development opportunities.</p> <p>Provide opportunities for Gifted and Talented students to engage in extension writing programmes within our school and through external organisations e.g.: REAP - Rural Education Activities Programme, Toitoti Children's Writing Publication, School Journal and Dan Davin Literary Competition.</p> <p>Work with students and whanau to set goals and identify ways to support students writing as part of our school's Home Learning partnership.</p>

applies to students transitioning from Year 6 Level 3 to Year 7&8, Level 4 of NZC.

Further grow our student's abilities in surface features, particularly punctuation and spelling as this impacts on their overall level of achievement in Writing across NZC levels.

Planning for 2024:

- Professional Learning in writing will be led internally with HVP's Lead Literacy Management Unit Holder to;
 1. improve teacher capability in the teaching of writing
 2. ensure student progress and achievement in writing.
- Utilise Hauroko Valley Primary School Learner Profiles that have incorporated the Literacy Learning Progressions and include explicit essentials from the Writers Toolbox.
- Consolidate whole school moderation around Overall Teacher Judgements for Writing.
- Further deepen our understanding of the Science of Reading and the pathways learners take to learn to read, through spelling as the springboard into reading. This is through our Structured Literacy journey with Learning Matters iDeal, Ministry of Education supported Professional Learning. There is a close alignment with writing.
- Implementation of Digital Technology Curriculum to engage and raise student achievement in Literacy specifically Writing. This includes utilising the Writers Toolbox online for students in Years 5-8 to access at home and at school. In addition, utilising writing tools to support neurodiverse learners or learner support to reduce barriers to writing.
- Regular observations as part of our schools support a model of best practice.
- Accelerated learning support accessed via internal support and external including/not limited to Learning Support Coordinators, RTLB, and SLT.
- Celebrate our student's writing with a Writer of the Week from each classroom featured on display for sharing.
- Align Structured Literacy with Writers Toolbox, especially in the area of spelling.

School Name:



School Number:

3938

Strategic Aim:	To lift student achievement in maths
Annual Aim:	To increase the number of students achieving "at" or "above" their year levels/chronological age for mathematics.
Target:	All children will continue to progress through New Zealand Curriculum Levels 1-4 and that we increase the number of students achieving "at" or "above" the New Zealand Curriculum Year Levels in Maths. 81% of students at Hauroko Valley Primary School will achieve "At" or "above" New Zealand Curriculum Year Levels in Maths by the end of 2023.
Baseline Data:	Data showed that 81% of all students were "at" or "above" for Maths from 2023 to End the Year. 19% of all Hauroko Valley Primary School students were "below" or "well below" the expected curriculum levels in Maths. 14.8% of all boys are working "below" or "well below" expected curriculum levels in Maths. 85.2% of all boys are working "at" or "above" expected curriculum levels in Maths. 23.7% of all girls are working "below" or "well below" expected curriculum levels in Mathematics. 76.3% of all girls are working "at" or "above" expected levels in Mathematics. There has been a -8% variance in Maths achievement from the End of Year 2022 at 89% to the End of Year 2023 at 81% for all students at HVP.

Mathematics										
Student Identification	Year	Ethnicity	Gender	2021		2022		2023		Variance
				Mid Year	End Year	Mid Year	End Year	Mid Year	End Year	
36	3	NZ European	M	Stage 2-3		Stage 3				0
55	4	NZ European	M	Stage 3		Stage 3-4	Stage 4	Early Stage 5	Stage 5	1
49	5	NZ European	F	Stage 3-4	Stage 3-4	Stage 4	Early Stage 5	Early Stage 5	Stage 5	.5
33	6	NZ European	M	Stage 4	Early Stage 5		Stage 5			0
66	7	NZ European	M	Stage 3-4	Stage 4		Early Stage 5			0
4	8	NZ European	F	Early Stage 5	Stage 5	Early Stage 6	Stage 6	Stage 6	Stage 7	1

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>
<p>Teachers identified priority learners who needed support based on 2022 maths assessment data.</p> <p>Utilized Hauoko Valley Primary School Numeracy Knowledge Learner Profile sheets to assist in the tracking of Mathematics progress and achievement.</p> <p>Every 6 weeks use Google Docs "At Risk/Priority Learner Register" to review and update actions. These included specific planned actions for raising achievement for those students identified as "well below" or "below" in Maths (as well as catering for those "above" "Well Above") on class action plans.</p> <p>Math materials are used in all classes and at all levels to consolidate learning and ensure number conceptual understanding.</p> <p>Numeracy Knowledge Flash Card Programme used throughout all classes / Years 1-8 as required as part of home and school learning support, with a priority on learners "below" or "well below".</p> <p>Teachers focused on raising achievement in maths with emphasis on number knowledge and numeracy strategies.</p>	<p>Teachers collaborate with each other and teacher aides about numeracy systems and teaching and learning ideas for maths programmes for working with individual students or small groups to accelerate learning.</p> <p>Numeracy knowledge cards as part of the home learning partnership have assisted in filling up knowledge gaps.</p> <p>The numeracy knowledge flashcards are a user-friendly basic fact knowledge activity for homework, so families can support their learners with confidence.</p> <p>Numicon resources supported our teacher aides and teachers with materials to further develop students' conceptual understanding.</p> <p>Gifted and Talented learners in Years 6-8 were provided with Prime Maths to extend their skills and knowledge in numbers. Coverage was thorough in a number of domains - Basic Facts, Place Value, Fractions, Ratios and Percentages.</p> <p>Strand Maths was strengthened in learning across a period of time as well as part of the Localised Curriculum. This engages learners as often they excel when presented with real-life contexts for mathematical learning.</p>	<p>Teachers focused on students requiring additional learning support for gaps in students' maths learning.</p> <p>The reinforcement of number knowledge at home and school has provided parents with the understanding of the maths knowledge required and how they can support their children at home as part of our partnership in learning.</p> <p>Utilising materials to support learners that need to manipulate equipment including Numicon (hard materials) is an area to further develop. There isn't consistency across the school and not all staff utilise materials.</p> <p>Deepening understanding of Numeracy knowledge and strategies in Years 6-8 through Digital Technology and supporting resources will engage more students in learning.</p> <p>Developing our learners' problem-solving abilities to tackle word problems, so this becomes a strength, rather than a deficit.</p> <p>Modelling books as recording tools, observations and for reference for teachers and students has been invaluable in evidence of learning. Our students are yet to utilise this as a reference to prior knowledge and to access when they need to revise.</p>	<p>Identify and fill gaps in children's number knowledge or strategy use through the use of effective assessments including GloSS, iKAN, and JAM.</p> <p>Utilise number knowledge cards as part of the home and school learning partnership to support the acceleration of mathematics.</p> <p>Provide teacher-aide support for students to develop the number of knowledge and strategies throughout Years 1-8 as required.</p> <p>Ensuring coverage of Strand Maths throughout Years 1-8 with explicit links to Inquiry Learning/Integrated Curriculum/Localised contexts as engaging content and relevant to real life for our children.</p> <p>Provide professional leadership opportunities for staff to support learners that have been identified as "below" or "well below" in order to lift student achievement through teaching capabilities being strengthened.</p> <p>Provide opportunities for Gifted and Talented students to engage in extension maths programmes through REAP - Rural Education Activities Programme and within our school teaching/learning programmes.</p>
Planning for 2024:			

- Identify "At Risk/Priority Learner" students and regularly monitor them with action plans as part of our School's Priority Learner Register.
- Students not achieving at expected levels will receive targeted support in 2024 as part of class differentiation and/or our learning support programmes.
- Access to Professional Development for teaching staff to upskill in our Hauko Valley Primary School Numeracy Profiles and teaching of Numeracy programmes.
- Consolidate Numeracy teaching and learning programmes within classes ensuring coverage of a number of knowledge and strategies as per guidelines.
- Focus on strengthening Strand Maths throughout Years 1-8 linking to Inquiry Learning/Integrated Curriculum/Localised contexts for engagement.

Maori Results 2023

We have three male students who are identified as Maori and makeup 3.3% of our school roll.
As at summary 2023 - 100% of Maori students were "at" or "above" in Maths and Literacy - Reading.
67% of Maori students were "at" or "above" in Literacy - Writing.

For 2024 our focus remains on accelerated progress with targeted interventions to support our Maori students. Utilising Tataiako Cultural Competencies and Ka Hikitia will help in guiding school systems and structures. Strengthening communication through home and school partnerships will enable us to provide support for our whanau. Refer to [Supporting Akonga TKI](#), [Principles of Support for Maori Students](#) and Niho Taniwha by Melanie Riwai-Couch as reading/references for Professional Learning, to support our understanding of Maori Learners and how to support us and further develop our teaching and learning programmes for success..

Pasifika Results 2023

Currently, Hauko Valley Primary School doesn't have any Pasifika learners.
However, we are committed to further understanding Tapasa and further strengthening connections to support Pasifika students in the future. We continue to access our school Learning Support Coordinator, Ministry of Education Curriculum Adviser and specialist teachers to also further develop teaching and learning programmes that meet the needs of Pasifika learners as/when required.

Students with Additional Learning Needs Results 2023

In Reading, Writing and Maths we have students that are achieving "below" or "well below" their chronological age. There are various additional learning needs/neurodiverse learners that require specific support to reduce barriers to learning.

Hauko Valley Primary continues to access the Learning Support Coordinator, Ministry Speech and Language Therapists, Ministry of Education Occupational Therapy, a Resource Teacher of Learning and Behaviour, a Resource Teacher of Literacy and an Ongoing Resourcing Scheme to source support for our tamariki in need.

4.4% of our learners are English or second Language learners who require additional support specifically for comprehension in accessing the New Zealand Curriculum.

In 2024 we will continue to focus on supporting our priority learners with additional learning needs through internal evaluations for improvement. Our school utilizes our Learning Support Coordinator as well as Resource Teachers of Literacy, Resource Teacher of Learning and Behaviour, Ongoing Resource Scheme, English Speakers Of Language resources and Speech-Language Therapy specialists to ensure we have the tools and strategies to reduce barriers for our students with additional learning needs.

We continue to be committed to further growing our Professional Learning including the capabilities of teaching staff to in turn lift the progress and achievement of each of our learners.

Summary

Throughout 2023 Hauroko Valley Primary School has continued to work toward reaching targets by developing teacher capabilities through Professional Development to support us in lifting student achievement in writing. The teaching, learning guidance and resource support provided by the Writers Toolbox, has significantly changed how our teaching staff teach writing. There has been a change in the structure of teaching writing and a shift in achievement with the accelerated progress of some of our writers. Our students have been successful in following the recipe or formula of how to write a sentence. They can articulate and record different sentence styles demonstrating precision and fluency. We have allocated a unit for a Literacy Lead Teacher to continue to guide learning within our school as we further develop and strengthen Literacy - writing programmes; as well as support teachers' capability. Unfortunately this year, we have not had sufficient accelerated progress for several students with several remaining "below" or "well below". We have found that Surface Features is an area where our students continue to require further development. This includes Punctuation, Grammar and Spelling and is an area for our boys in particular who neglect this part of the writing process. We also recognise the link between writing to reading and that our 2023 focus = Structured Literacy has just started. Lifting our students' awareness of alphabetic principles and phonological knowledge will increase their ability to write more words accurately (spelling). Spelling is the mechanism of Reading and is inextricably linked to Writing.

Although reading continues to be an area, particularly for girls where student achievement goals/targets are reached. This year we have a group of learners who have not shown the progress expected or usual for us, as a New Entrant from 2022 and as a Year 2 in 2023. Several of these students are male and have additional learning needs to be taken into consideration, including speech and language, sensory processing, or executive function. This year sees our school continue to build our structured literacy through phonics to fill gaps of knowledge for our readers who continue to struggle. This will be implemented throughout our school for all learners who require support with learning to read. We have various resources provided by the Ministry of Education and through our school initiatives including the provision of phonic-based decodable readers/PM non-fiction and fiction texts to engage readers in learning to read. This is an essential support for our priority learners. The combination of a Ministry of Education Professional Learning provider supported us on our beginning journey in 2023. We look forward to continuing this Professional Development in 2024.

This year our Maths results to end 2023 have shown progress and achievement across all Years 1-8. We have focused on numbers with knowledge and strategy teaching. This provides a foundation for building mathematicians. There has been a lift in the quality of planning and assessment of Strand Maths with integration throughout the Curriculum. Staff are continuing to utilise Numicon, a multi-sensory programme to accelerate progress in mathematics for our learners who have barriers to learning. This structured Maths approach provides explorations, investigations and explicit teaching with an emphasis on the language of Maths. The number one principle of teaching maths is problem-solving. Prime Maths supports learning of mathematics focusing on understanding which is necessary for deep learning and mastery through problem solving. Not only will the resource/programme Prime Maths provide opportunities for problem-solving for students it also extends our gifted and talented students. Next year In our Junior-Middle classes teachers are further investigating the use of Numicon as a programme to provide materials to consolidate numbers. The programme "Breaking Barriers" provides explicit instruction for teacher aides and teachers to deliver to meet the gaps in learning that have been identified in maths. We are looking to further grow our staff capabilities in this teaching and learning programme.

To end 2023, there has been significant progress made in the development of teacher capabilities and acceleration of individual students and their learning, in all areas of Literacy and Numeracy. Our school is well placed to sustain and improve our performance as the board, principal and teachers continue to place a deliberate focus on raising student achievement. This collaboration of support along with our Home and School partnerships is vital to our continued success.



Giving Effect To Te Tiriti

At Hauroko Valley Primary School, we work;

1. To recognise and uplift Maori and lead to success for tamariki Maori.
2. To build the understanding of and commitment to Te Tiriti o Waitangi amongst our students and school community.
3. These understandings and commitments are shared and promoted by all staff within our school.
4. Encourage our students to embrace learning opportunities in our school that reflect local tikanga Maori, matauranga Maori, and te ao Maori and build familiarity with te reo Maori.

In education, this means “Maori are enjoying and achieving educational success as Maori, as they develop the skills to participate in te ao Maori, Aotearoa and the wider world.”

Our school board’s primary objective under the Education and Training Act 2020 is to ensure that our school gives effect to Te Tiriti by;

- Working to ensure our plans, policies and local curriculum reflect local tikanga Maori, matauranga Maori, and te ao Maori
- Taking all reasonable steps to make instruction available in tikanga Maori and te reo Maori
- Achieving equitable outcomes for Maori students

This aligns with the requirements of the education and learning objectives in the Act for primary education to;

- Emphasise the importance of local history and practices
- Challenges our board to improve the teaching of te reo Maori and tikanga Maori
- Contributes to meeting the Crown’s duty to actively protect tino rangatiratanga rights.

Ka Hikitia - Ka Hapaitia

Five guiding principles to follow

1. **Excellent outcomes**
Supporting Maori learners and their whanau to achieve excellent education outcomes.
2. **Belonging**
Ensuring Maori learners and their whanau have a strong sense of belonging across our education system.
3. **Strengths based**
Recognising and building on the strengths of Maori learners and their whanau.
4. **Productive Partnerships**
Supporting strong relationships between learners and whanau, hapu, iwi, educators and others to support excellent outcomes.
5. **Te Tiriti o Waitangi**
Giving practical effect to Te Tiriti o Waitangi in the education system

Success indicators

- Maori learners are engaged and achieve excellent education outcomes
- Maori whanau, hapu, and iwi are active partners with education services, defining and supporting excellent outcomes for Maori learners
- Te reo and tikanga Maori are evident in everyday activities in our school
- Local whanau, hapu, and iwi have a trusting relationship with schools
- Schools do not rely on their Maori communities to do the work of the school staff. Their contributions are valued, their involvement is not taken for granted and they don't feel overworked.

At Hauroko Valley Primary School

Our school board is accountable for the performance of the school. It also includes making decisions that support Maori learners to achieve success.

We are also focusing on developing the knowledge of our BoT - especially to be aware of our commitment and give effect to Te Tiriti o Waitangi. Tikanga Māori and practice. This is an area for improvement.

Educating, integrating, and normalising te āo Māori into daily practice and across the curriculum. Through authentic experiences of Mātauranga Māori (knowledge), our school is beginning to revitalise local histories, language, and Tikanga Māori as part of New Zealand's culture and identity.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Hauroko Valley Primary School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.</p> <p>As part of the trustees role they have an external independent leader appraising the principal.</p> <p>The board:</p> <ul style="list-style-type: none">● takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees● considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements● ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest● promotes high levels of staff performance through:<ul style="list-style-type: none">● performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)● acknowledgement of staff achievements● salary units and classroom release time.● deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.

<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>As required by the Education and Training Act 2020 (s 597), Hauroko Valley Primary School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.</p> <p>Hauroko Valley Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> ● treat current and prospective staff fairly ● make decisions based on relevant merit ● work to eliminate bias and discrimination. <p>EEO programme</p> <p>To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Hauroko Valley Primary School staff.</p> <p>Our EEO programme may include:</p> <ul style="list-style-type: none"> ● developing a policy statement and establishing objectives ● appointing an EEO representative ● consulting with staff to hear any concerns ● creating an employee database (with informed consent for any EEO data collected) ● encouraging staff to participate in training and career development ● programme monitoring through staff meetings and board reports ● reviewing employment and personnel policies and processes. <p>Hauroko Valley Primary School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Our employment committee includes two board members and the principal. Questions are asked across a range of topics that refer to the professional responsibilities of a teacher. There is a robust process to determine the suitability of applicants based on their application and the thoroughness that they have completed this. This is followed up with an interview, if suitable to continue as part of our process. Follow up questions are asked to the applicants referees as to their suitability.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>The statement of national education and learning priorities (NELP's). The NELP's outline the Government's education priorities to ensure the success and wellbeing of all learners. The NELP include putting learners at the centre: removing barriers to education: and providing learning that is relevant to New Zealanders today and throughout their lives.</p> <p>Ka hikitia - ka hapaitia/ The Maori education strategy. The strategy supports the Education and Training Act 2020 and NELP's to develop an education system that honours and gives effect to Te Tititi and supports the Maori-Crown relationship.</p>

How have you enhanced the abilities of individual employees?	Provide Professional Learning/Development opportunities to enable individual employees to grow in confidence, communication and to further develop knowledge, understanding and skills to work with neurodiverse learners. Include all employees in school wide Professional Learning.
How are you recognising the employment requirements of women?	Ensuring wellbeing is paramount to support the work/life balance, for those women that have multi-faceted home/school roles and responsibilities.
How are you recognising the employment requirements of persons with disabilities?	Ensuring our environment is accessible to all, including persons with additional challenges. Resources to support our workplace being inclusive.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

INDEPENDENT AUDITOR'S REPORT

To the readers of Hauroko Valley Primary School's financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Hauroko Valley Primary School (the School). The Auditor-General has appointed me, Michael Lee, 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 2 to 18, 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:

- a) 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
- b) 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 3 July 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 comprises the information included within the; Report of Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Variance, Statement of Compliance with Good Employer Policy and Statement of Kiwisport Funding, 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

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.



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand