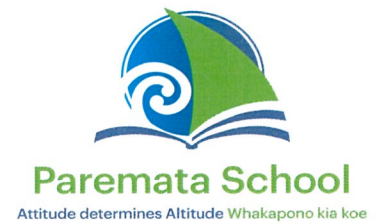


Monday 13 May 2024

Hamish Anton  
Deloitte Limited  
Chartered Accountants  
PO Box 1990  
WELLINGTON 6011



## REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Paremata School (the 'School') for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

### General representations

To the best of our knowledge and belief:

- the resources, activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

### Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2023; and
    - the financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

## Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

## Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

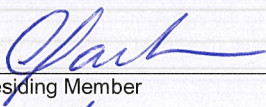
## Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

  
Presiding Member

13/5/24

  
Principal

13/5/24



# PAREMATA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 2950

**Principal:** Bryce Coleman

**School Address:** Paremata Crescent, Paremata

**School Postal Address:** Paremata Crescent, Paremata, Porirua, 5024

**School Phone:** 04 233 1339

**School Email:** [office@paremata.school.nz](mailto:office@paremata.school.nz)

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# PAREMATA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

Page	Statement
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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 - 20	Notes to the Financial Statements
	Independent Auditor's Report

### Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Evaluation of the School's Student Progress and Achievement

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



# Paremata 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.

Vicki Jackson  
Full Name of Presiding Member

Bryce Coleman  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

13/5/24  
Date:

13/5/24  
Date:

**Paremata School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,510,893	2,931,658	3,242,426
Locally Raised Funds	3	291,142	222,885	218,416
Interest		10,364	100	2,295
<b>Total Revenue</b>		3,812,399	3,154,643	3,463,137
<b>Expense</b>				
Locally Raised Funds	3	168,760	111,200	132,956
Learning Resources	4	2,593,011	2,356,135	2,467,244
Administration	5	171,983	169,302	172,174
Interest		1,874	1,714	2,724
Property	6	980,492	505,320	743,502
Loss on Disposal of Property, Plant and Equipment		-	-	2,024
<b>Total Expense</b>		3,916,120	3,143,671	3,520,624
<b>Net Surplus / (Deficit) for the year</b>		(103,721)	10,972	(57,487)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(103,721)	10,972	(57,487)

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



**Paremata School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		426,394	493,556	483,881
Total comprehensive revenue and expense for the year		(103,721)	10,972	(57,487)
Contribution - Furniture and Equipment Grant		26,630	-	-
<b>Equity at 31 December</b>		349,303	504,528	426,394
Accumulated comprehensive revenue and expense		349,303	504,528	426,394
<b>Equity at 31 December</b>		349,303	504,528	426,394

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.

**Paremata School**  
**Statement of Financial Position**  
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	220,043	211,489	233,808
Accounts Receivable	8	170,946	156,822	172,771
GST Receivable		39,670	11,892	40,793
Prepayments		4,224	4,588	476
Inventories	9	-	1,566	1,512
Funds Receivable for Capital Works Projects	15	-	-	154,586
		434,883	386,357	603,946
<b>Current Liabilities</b>				
Accounts Payable	11	306,463	238,799	269,443
Revenue Received in Advance	12	7,113	875	810
Provision for Cyclical Maintenance	13	-	22,500	26,682
Finance Lease Liability	14	9,698	10,340	8,177
Funds held for Capital Works Projects	15	69,427	-	261,955
		392,701	272,514	567,067
<b>Working Capital Surplus/(Deficit)</b>		42,182	113,843	36,879
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	560,888	541,402	560,459
		560,888	541,402	560,459
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	238,443	144,360	163,086
Finance Lease Liability	14	15,324	6,357	7,858
		253,767	150,717	170,944
<b>Net Assets</b>		349,303	504,528	426,394
<b>Equity</b>		349,303	504,528	426,394

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



**Paremata School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		841,551	774,255	846,741
Locally Raised Funds		289,587	222,885	223,036
Goods and Services Tax (net)		1,123	-	(28,901)
Payments to Employees		(750,890)	(520,800)	(721,492)
Payments to Suppliers		(385,580)	(326,821)	(295,491)
Interest Paid		(1,874)	(1,714)	(2,724)
Interest Received		10,221	100	1,981
Net cash from/(to) Operating Activities		4,138	147,905	23,150
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(40,890)	(20,000)	(14,605)
Net cash from/(to) Investing Activities		(40,890)	(20,000)	(14,605)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		26,630	-	-
Finance Lease Payments		(4,372)	(9,891)	(6,397)
Funds Administered on Behalf of Other Parties		729	-	138,185
Net cash from/(to) Financing Activities		22,987	(9,891)	131,788
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(13,765)</b>	<b>118,014</b>	<b>140,333</b>
Cash and cash equivalents at the beginning of the year	7	233,808	93,475	93,475
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>220,043</b>	<b>211,489</b>	<b>233,808</b>

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

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

# Paremata School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

#### **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 14. Future operating lease commitments are disclosed in note 20b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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



### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

### **l) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**q) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**r) Shared Funds**

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



#### **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **t) Financial Instruments**

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

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

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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



## 2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	823,196	779,345	827,726
Teachers' Salaries Grants	1,972,440	1,856,638	1,870,815
Use of Land and Buildings Grants	693,494	295,675	503,329
Other Government Grants	21,763	-	40,556
	<u>3,510,893</u>	<u>2,931,658</u>	<u>3,242,426</u>

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	51,116	53,500	59,786
Fees for Extra Curricular Activities	60,167	15,200	21,019
Trading	2,095	-	1,896
Fundraising & Community Grants	21,545	5,000	17,360
Other Revenue	650	-	-
After School Care	90,665	92,235	70,274
Before School Care	16,428	20,000	18,261
Pta Fundraising	17,166	22,000	14,190
School Fundraising	31,310	14,950	15,630
	<u>291,142</u>	<u>222,885</u>	<u>218,416</u>
<b>Expense</b>			
Extra Curricular Activities Costs	38,700	3,000	7,816
Trading	4,037	-	1,302
Fundraising & Community Grant Costs	6,557	-	6,456
After School Care	83,047	88,200	92,685
Before School Care	9,355	14,000	13,505
Pta Fundraising	8,149	3,200	8,131
School Fundraising	18,915	2,800	3,061
	<u>168,760</u>	<u>111,200</u>	<u>132,956</u>
<i>Surplus for the year Locally raised funds</i>	<u>122,382</u>	<u>111,685</u>	<u>85,460</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	102,432	96,100	101,454
Library Resources	46,412	33,800	32,721
Employee Benefits - Salaries	2,362,563	2,153,438	2,251,836
Staff Development	21,175	22,150	17,475
Depreciation	60,429	50,647	63,758
	<u>2,593,011</u>	<u>2,356,135</u>	<u>2,467,244</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	7,132	7,132	6,925
Board Fees	4,647	5,500	3,000
Board Expenses	710	700	1,835
Communication	5,107	5,550	5,143
Consumables	6,609	5,200	5,948
Legal Fees	3,921	3,500	4,657
Other	9,771	12,520	14,899
Employee Benefits - Salaries	114,905	115,000	112,293
Insurance	4,781	-	3,314
Service Providers, Contractors and Consultancy	14,400	14,200	14,160
	<u>171,983</u>	<u>169,302</u>	<u>172,174</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,922	11,900	11,237
Consultancy and Contract Services	3,415	2,200	2,186
Cyclical Maintenance Provision	71,156	27,945	53,798
Grounds	717	1,450	1,520
Heat, Light and Water	28,805	27,500	26,581
Rates	4,266	8,000	7,063
Repairs and Maintenance	32,844	17,650	23,030
Use of Land and Buildings	693,494	295,675	503,329
Security	2,361	4,000	3,756
Employee Benefits - Salaries	131,512	109,000	111,002
	<u>980,492</u>	<u>505,320</u>	<u>743,502</u>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	220,043	211,489	233,808
Cash and cash equivalents for Statement of Cash Flows	<u>220,043</u>	<u>211,489</u>	<u>233,808</u>

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

Of the \$220,043 Cash and Cash Equivalents \$69,427 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	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	1,480	4,685	8,108
Interest Receivable	466	9	323
Teacher Salaries Grant Receivable	169,000	152,128	164,340
	<u>170,946</u>	<u>156,822</u>	<u>172,771</u>
Receivables from Exchange Transactions	1,946	4,694	8,431
Receivables from Non-Exchange Transactions	169,000	152,128	164,340
	<u>170,946</u>	<u>156,822</u>	<u>172,771</u>

## 9. Inventories

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	-	1,566	1,512
	<u>-</u>	<u>1,566</u>	<u>1,512</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	456,145	-	-	-	(12,481)	443,664
Furniture and Equipment	45,173	10,627	-	-	(14,872)	40,928
Information and Communication Technology	24,847	22,645	-	-	(15,270)	32,222
Leased Assets	16,040	19,695	-	-	(11,879)	23,856
Library Resources	18,254	7,891	-	-	(5,927)	20,218
<b>Balance at 31 December 2023</b>	<b>560,459</b>	<b>60,858</b>	<b>-</b>	<b>-</b>	<b>(60,429)</b>	<b>560,888</b>

The net carrying value of equipment held under a finance lease is \$23,856 (2022: \$16,040)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	643,341	(199,677)	443,664	658,082	(201,937)	456,145
Furniture and Equipment	607,890	(566,962)	40,928	582,522	(537,349)	45,173
Information and Communication Technology	489,031	(456,809)	32,222	497,212	(472,365)	24,847
Leased Assets	37,906	(14,050)	23,856	56,064	(40,024)	16,040
Library Resources	149,277	(129,059)	20,218	141,386	(123,132)	18,254
<b>Balance at 31 December</b>	<b>1,927,445</b>	<b>(1,366,557)</b>	<b>560,888</b>	<b>1,935,266</b>	<b>(1,374,807)</b>	<b>560,459</b>

## 11. Accounts Payable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	119,682	72,309	79,689
Accruals	4,279	4,034	6,925
Banking Staffing Overuse	-	-	10,405
Employee Entitlements - Salaries	169,000	152,128	164,340
Employee Entitlements - Leave Accrual	13,502	10,328	8,084
	<u>306,463</u>	<u>238,799</u>	<u>269,443</u>
Payables for Exchange Transactions	306,463	238,799	269,443
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>306,463</u>	<u>238,799</u>	<u>269,443</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Income In Advance	735	875	810
MOE Grants in Advance	6,378	-	-
	<u>7,113</u>	<u>875</u>	<u>810</u>

## 13. Provision for Cyclical Maintenance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	189,768	138,915	135,970
Increase to the Provision During the Year	32,541	27,945	32,541
Use of the Provision During the Year	(22,481)	-	-
Other Adjustments	38,615	-	21,257
Provision at the End of the Year	<u>238,443</u>	<u>166,860</u>	<u>189,768</u>
Cyclical Maintenance - Current	-	22,500	26,682
Cyclical Maintenance - Non current	238,443	144,360	163,086
	<u>238,443</u>	<u>166,860</u>	<u>189,768</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

#### 14. 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	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	11,338	10,340	9,891
Later than One Year and no Later than Five Years	16,798	6,357	8,452
Future Finance Charges	(3,114)	-	(2,308)
	<u>25,022</u>	<u>16,697</u>	<u>16,035</u>

#### Represented by

Finance lease liability - Current	9,698	10,340	8,177
Finance lease liability - Non current	15,324	6,357	7,858
	<u>25,022</u>	<u>16,697</u>	<u>16,035</u>

#### 15. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Re Roofing	216111	(148,470)	725,576	(512,287)	-	64,819
Rm 9 Toilets Upgrade	229541	(6,116)	(211)	6,327	-	-
Weathertightness Blk 8,9,10	228775	12,455	250,000	(257,847)	-	4,608
Weather Tightness 1-7	216111	249,500	(250,000)	500	-	-
Totals		<u>107,369</u>	<u>725,365</u>	<u>(763,307)</u>	<u>-</u>	<u>69,427</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	69,427
Funds Receivable from the Ministry of Education	-

2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Re Roofing	216111	25,645	500,000	(674,115)	-	(148,470)
Jnr Classroom Deck		(5,513)	-	5,513	-	-
Centennial Carving	223910	1,000	-	(1,000)	-	-
Rm 9 Toilets Upgrade	229541	(32,189)	28,463	(2,390)	-	(6,116)
Weathertightness Blk 8,9,10	228775	-	15,900	(3,445)	-	12,455
Weather Tightness 1-7	216111	-	250,000	(500)	-	249,500
Totals		<u>(11,057)</u>	<u>794,363</u>	<u>(675,937)</u>	<u>-</u>	<u>107,369</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	261,955
Funds Receivable from the Ministry of Education	(154,586)



## 16. Related Party Transactions

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

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

## 17. 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	4,647	3,000
<i>Leadership Team</i>		
Remuneration	578,738	674,196
Full-time equivalent members	5.52	6.00
Total key management personnel remuneration	583,385	677,196

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

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	4.00
110 - 120	4.00	-
	6.00	4.00

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

## 18. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 19. Contingencies

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

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### 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.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$640,678 (2022:\$929,953) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Re Roofing	1,334,537	1,308,022	26,515
Weathertightness Blk 8,9,10	875,455	261,292	614,163
<b>Total</b>	<b>2,209,992</b>	<b>1,569,314</b>	<b>640,678</b>

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



## 21. 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	220,043	211,489	233,808
Receivables	170,946	156,822	172,771
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	390,989	368,311	406,579

### Financial liabilities measured at amortised cost

Payables	306,463	238,799	269,443
Finance Leases	25,022	16,697	16,035
Total financial liabilities measured at amortised cost	331,485	255,496	285,478

## 22. Events After Balance Date

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

## 23. Comparatives

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

## Paremata School

### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Vicki Jackson	Presiding Member	Elected	S
Bryce Coleman	Principal	ex Officio	
Moiria Croad	Parent Representative	Elected	Deceased ,
Gerrard Fasavalu	Parent Representative	Elected	Sep 2025
Cameron Good	Parent Representative	Elected	Sep 2025
Becky Spencer	Staff Representative	Elected	Sep 2025

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August 2023



## **Paremata School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,274 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2023 the Paremata School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

## 2023 Analysis of Variance

*All children who are Below or just At the expected curriculum level will continue to be monitored in 2024*

### Student Achievement Targets in Reading



**Paremata School**

Attitude determines Altitude Whakapono kia koe

	Annual Target 2023	End of 2023
Year 1/2	To improve student achievement in Reading for a target group of students. 5 Year 1 students and 9 Year 2 students will improve their reading by learning to decode sounds using a structured literacy approach to progress towards reading at their expected level by the end of Term 4, 2023.	<p><b>Year 1</b> Two students progressed to At and two students made progress but are still achieving below the curriculum level. One student left for Australia during the year</p> <p><b>Year 2</b> Two of the boys have been reclassified as Year 1 students for 2024 due to their age. The other three students made progress but were still achieving below</p>
Year 3/4	<p><b>Year 3</b> A target group of <b>two</b> year three students will improve their ability to decode and their reading comprehension in order to progress towards level two (or higher) of the curriculum as appropriate for their peer group.</p> <p><b>Year 4</b> A target group of four year four students will improve their reading comprehension in order to progress towards level two (or higher) of the curriculum as appropriate for their peer group.</p>	<p><b>Year 3</b> Throughout 2023 both students received ongoing support through their classroom programme as well as receiving additional reading support outside the classroom. As a result both students have made steady progress in their comprehension skills. One student is now reading within level two as expected for their age. The other is reading at the higher end of Level one. This child has been flagged for possible reclassification and/or dyslexia testing following discussions with parents and staff.</p> <p><b>Year 4</b> Throughout 2023 all four students received ongoing support through their classroom programme. Three of the four also received regular additional support outside of the classroom. All four students have made progress in their decoding and comprehension skills and are now working within level two of the curriculum. Their achievement is still slightly lower than expected for their age group. As such they will continue to need monitoring next year.</p>
Year 5/6	Focusing on 8 Year 5/6 children to build their decoding skills so that this is commensurate with the level the child is reading at. They will be focusing on developing greater fluency.	This year all students received ongoing support through their classroom programme with a particular focus on Structured Literacy. A number of them have also worked with the SENCO/TAs or been part of our targeted literacy programme. Some students have also had the opportunity to take part in our community reading programme where students read with volunteers one to one. As a result many of these students have made steady progress in their comprehension skills. Four of these eight students are now reading within

		level three as expected for their age. Four of these students have made some progress but are still at level two which is below the expected level for their age. These four students, in particular, will continue to need support into next year in order to maintain and continue this progress. We are hopeful that two of these students will be referred to the RTLit for 2024.
Year 7/8	Our target group for 2023 is students that we are putting in extra support to help them to progress towards level four (or higher) of the curriculum as appropriate for their peer group. We have a group of 11 Year 7 students and 7 Year 8 students. We will do this by developing their ability to check their understanding of text read through conscious and deliberate use of a variety of comprehension strategies. We will be monitoring these students closely throughout the year, targeting specific strategies to help increase their reading achievement.	Of the students identified at the beginning of the year, four boys are (just) at where they should be. Four boys are at where they should be comfortably and one is above. Out of the girls, five are at the expected standard and two are below. Those two students will be moving on to College in 2024.



## 2023 Analysis of Variance

### Student Achievement Targets in Writing



	Annual Target 2023	End of 2023
Year 1/2	To improve student achievement in Writing for a target group of 5 Y1 and 12 Y2 students. This group will improve their writing by developing ideas and content with continued attention to simple surface features such as capitalisation, full stops and spelling attempts to maintain their expected level of writing.	<p><b>Year 1:</b> Three students progressed to At and one student made progress but is still achieving below the curriculum level. One student left for Australia during the year</p> <p><b>Year 2:</b> Two of the boys have been reclassified as Year 1 students for 2024 due to their age. The other three students made progress. One student is achieving At their expected level the other two students but were still achieving below.</p>
Year 3/4	<p><b>Year 3</b> A target group of <b>four</b> year three students will improve their application of surface features such as appropriate capitalization, punctuation, as well as correct letter formation and spelling.</p> <p><b>Year 4</b> A target group of <b>six</b> year four students will improve their application of surface features such as appropriate capitalization and punctuation, as well as independently adding more detail to their writing.</p>	<p><b>Year 3</b> Throughout 2023 all four students received ongoing support through their classroom programme, however one student moved to another school part way through the year. The three students who remained at Paremata School have made steady progress and are now working between Level one and early level two according to our assessment criteria. This is slightly below the expected level for their age group but not significantly. They will continue to need some support next year.</p> <p><b>Year 4</b> Throughout 2023, all students have continued to receive support as part of their classroom teaching programme. All six students have improved their application of surface features such as appropriate capitalization, punctuation, as well as correct letter formation and spelling. They are all now working within level two of the curriculum, writing more detail and using more language features as appropriate for each genre. One student is still working at the lower end of level two in assessed pieces and will therefore need ongoing monitoring and support next year.</p>
Year 5/6	To move a target group of 7 Year 5/6 students, to a sub level, from where they are currently, by the end of the year. We will focus on their phonemic awareness so that they are able to have more success with their writing.	This year these seven students received ongoing support through their classroom programme. Some of these students have also received support from our targeted literacy programme. All of the students have made significant progress with adding detailed, precise and descriptive language as well as punctuation to their writing. Five of these

		<p>students are now working within level three. The other two students are still working within level two but have also made some progress. This is slightly below the expected level for their age group. As such they will continue to need some support next year. We are hopeful that one of these students will be referred to the RTLit in 2024 and others will receive extra small group support with our SENCO and TAs.</p>
Year 7/8	<p>We have a target group of twelve year 7 students, and eight year 8 students to help to improve the deeper (quality) of their ideas and improve their surface features in writing. These students need support to add detail to their key ideas, using adjectives to support their key ideas. They also need a more structured spelling programme to help improve their surface features so that they can achieve level 4 of the curriculum.</p>	<p>From the beginning of year data we have some positive movement in writing. Seven boys are now where they should be for writing. Three boys are still below where they should be. Of the three boys still below, one is off to College. Of the girls, four students are now working where they should be. Four girls are still below. One of these girls is leaving to College, the other three will continue to monitor next year.</p>

## 2023 Analysis of Variance

### Student Achievement Targets in Mathematics



**Paremata School**  
Attitude determines Altitude Whakapono kia koe

	Annual Target 2023	End of 2023
Year 1/2	To improve student achievement in Maths for a target group of 5 year 1 students and 3 Y2 students. A target group will improve their numeracy by developing their number knowledge and targeted numeracy strategies to progress towards being at their expected level in mathematics.	<p><b>Year 1</b> Three students progressed to At their expected level and one students made progress but is still achieving below the curriculum level. One student left for Australia during the year.</p> <p><b>Year 2</b> Two of the boys have been reclassified as Year 1 students for 2024 due to their age. The other two students made progress but were still achieving below their expected level.</p>
Year 3/4	<p><b>Year 3</b> A target group of <b>four</b> year three students will improve their understanding and application of Number patterns within 100, addition and subtraction, working towards achieving level two (or higher) of the curriculum as appropriate for their year group.</p> <p><b>Year 4</b> A target group of <b>five</b> year four students will improve their understanding and application of Number patterns within 100, addition and subtraction, working towards achieving level two (or higher) of the curriculum as appropriate for their year group.</p>	<p><b>Year 3</b> Throughout 2023 all four students received ongoing support through their classroom programme. All students have made steady progress and are now working within level two of the curriculum. While this is the expected level for their age group, it is anticipated that all three will need continued support to maintain their progress.</p> <p><b>Year 4</b> Throughout 2023 all five students received ongoing support through their classroom programme. Four of these students have made steady progress and are now achieving comfortably within level two. The fifth student has made little progress and is still working within the early stages of level two. This is still lower for all students than expected for their age group. As such they will continue to need support and monitoring next year</p>
Year 5/6	To move a target group of 10 children, half a stage, in each domain, from where they are currently, by the end of the year. Focused small group work with particular emphasis on place value and developing a deeper understanding of the properties of multiplication and problem solving.	This year, these ten students received ongoing support through their classroom programme. Three of these students have made steady progress with their basic facts, understanding the properties of multiplication and understanding patterns, reaching the goal of level three as appropriate for their age group. Seven students remain slightly lower than ideal and continue to work at mid to high level two. As such they will continue to need some support next year.



Year 7/8	<p>We have a group of 10 year 7 students and 10 year 8 students that need to be boosted in mathematics to achieve level four of the curriculum. These students that we have targeted need to improve their number knowledge, and work with sound strategies when solving word problems in mathematics.</p> <p>There is a trend across the team in algebra, number strategies when solving word problems. We will have a focus on these areas to help increase student achievement.</p>	<p>Of the students on the monitoring list, six students are just learning where they should be, one is just below, one is still below and two are now where they should be. Of these boys four who are (just) at are off to College.</p> <p>There are six students who are now just below where they should be. Four are now where they should be achieving. One is above.</p>
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