

Takapuna Primary School

A community of connected, lifelong learners. Proud to be different. Proud to make a difference.



Annual Report 2023

Mā te pā ka taea te whakatipu te tamaiti

It takes a village to raise a child

Takapuna Primary School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Number:	1525
Principal:	Devika Tagg
School Address:	23 Auburn Street, Takapuna, Auckland
School Postal Address:	23 Auburn Street, Takapuna, Auckland 0622
School Phone:	09 489 6339
School Email:	office@tps.school.nz
Accountant / Service Provider:	School Finance Hub

Takapuna Primary 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 - 19	Notes to the Financial Statements

Independent Auditor's Report

Other Information

Analysis of Variance

Kiwisport

Statement of Compliance with Employment Policy

Takapuna Primary 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.

ANDREW STEVENS

Full Name of Presiding Member

Devika Neelam Tagg

Full Name of Principal

AS

Signature of Presiding Member

DN Tagg

Signature of Principal

28 May 2024

Date:

28 May 2024

Date:

Takapuna Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,443,549	4,600,440	4,640,015
Locally Raised Funds	3	349,499	312,638	242,747
Interest		37,636	20,000	14,216
Total Revenue		4,830,684	4,933,078	4,896,978
Expense				
Locally Raised Funds	3	72,021	73,613	70,188
Learning Resources	4	2,982,378	2,854,340	2,849,642
Administration	5	290,330	281,368	266,968
Interest		2,590	3,200	3,677
Property	6	1,467,774	1,843,080	1,646,478
Loss on Disposal of Property, Plant and Equipment		2,261	-	11,821
Total Expense		4,817,354	5,055,601	4,848,774
Net Surplus / (Deficit) for the year		13,330	(122,523)	48,204
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		13,330	(122,523)	48,204

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

Takapuna Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,738,652	1,738,652	1,676,063
Total comprehensive revenue and expense for the year		13,330	(122,523)	48,204
Contribution - Furniture and Equipment Grant		23,879	-	14,385
Equity at 31 December		1,775,861	1,616,129	1,738,652
Accumulated comprehensive revenue and expense		1,775,861	1,616,129	1,738,652
Equity at 31 December		1,775,861	1,616,129	1,738,652

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.

Takapuna Primary 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	472,436	296,000	369,186
Accounts Receivable	8	282,582	207,000	231,937
GST Receivable		846	20,000	18,454
Prepayments		31,660	35,000	33,337
Inventories	9	392	3,500	3,742
Investments	10	500,000	300,000	500,000
Funds Receivable for Capital Works Projects	16	50,974	-	5,655
		1,338,890	861,500	1,162,311
Current Liabilities				
Accounts Payable	12	295,678	247,385	236,618
Revenue Received in Advance	13	250,618	66,000	112,125
Provision for Cyclical Maintenance	14	16,944	-	70,258
Finance Lease Liability	15	18,025	22,000	19,968
Funds held for Capital Works Projects	16	23,921	-	57,569
		605,186	335,385	496,538
Working Capital Surplus/(Deficit)		733,704	526,115	665,773
Non-current Assets				
Property, Plant and Equipment	11	1,214,033	1,272,014	1,211,436
Work In Progress	11	-	-	17,078
		1,214,033	1,272,014	1,228,514
Non-current Liabilities				
Provision for Cyclical Maintenance	14	146,192	150,000	118,842
Finance Lease Liability	15	25,684	32,000	36,793
		171,876	182,000	155,635
Net Assets		1,775,861	1,616,129	1,738,652
Equity		1,775,861	1,616,129	1,738,652

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

Takapuna Primary 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		910,555	775,401	931,985
Locally Raised Funds		287,408	278,796	176,324
International Students		187,632	53,872	84,775
Goods and Services Tax (net)		17,608	(1,546)	(23,334)
Payments to Employees		(598,403)	(584,848)	(474,399)
Payments to Suppliers		(557,118)	(572,936)	(394,922)
Interest Paid		(2,590)	(3,200)	(3,677)
Interest Received		35,717	19,450	10,936
Net cash from/(to) Operating Activities		280,809	(35,011)	307,688
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	7,582
Purchase of Property Plant & Equipment (and Intangibles)		(109,110)	(163,500)	(193,833)
Purchase of Investments		-	200,000	(100,000)
Net cash from/(to) Investing Activities		(109,110)	36,500	(286,251)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,879	-	14,385
Finance Lease Payments		(13,361)	(22,761)	(37,964)
Funds Administered on Behalf of Other Parties		(78,967)	(51,914)	(105,355)
Net cash from/(to) Financing Activities		(68,449)	(74,675)	(128,934)
Net increase/(decrease) in cash and cash equivalents		103,250	(73,186)	(107,497)
Cash and cash equivalents at the beginning of the year	7	369,186	369,186	476,683
Cash and cash equivalents at the end of the year	7	472,436	296,000	369,186

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.

Takapuna Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Takapuna Primary 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

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 School's 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 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) 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 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:

Buildings - School	10-40 years
Furniture and equipment	5-40 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

k) Impairment of property, plant, and equipment

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 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 the valuer's approach to determining market value.

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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) 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's 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

p) 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 7-10 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.

q) 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.

r) 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	923,696	800,440	907,852
Teachers' Salaries Grants	2,408,701	2,300,000	2,390,062
Use of Land and Buildings Grants	1,111,152	1,500,000	1,342,101
	<u>4,443,549</u>	<u>4,600,440</u>	<u>4,640,015</u>

The school has not opted in to the donations scheme for this year.

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	152,982	166,300	148,054
Curriculum related Activities - Purchase of goods and services	720	-	120
Fees for Extra Curricular Activities	38,930	27,000	19,691
Trading	2,831	2,600	541
Fundraising & Community Grants	-	1,000	-
Other Revenue	50,730	41,500	49,932
International Student Fees	103,306	74,238	24,409
	<u>349,499</u>	<u>312,638</u>	<u>242,747</u>
Expense			
Extra Curricular Activities Costs	38,547	37,000	18,840
Trading	3,600	3,475	254
Fundraising and Community Grant Costs	-	1,000	-
Other Locally Raised Funds Expenditure	18,393	17,500	43,208
International Student - Other Expenses	11,481	14,638	7,886
	<u>72,021</u>	<u>73,613</u>	<u>70,188</u>
	<u>277,478</u>	<u>239,025</u>	<u>172,559</u>

Surplus / (Deficit) for the year Locally Raised Funds

During the year, the School hosted the full year equivalent of 8 students (2022:2)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	52,422	39,840	54,572
Equipment Repairs	3,505	3,000	2,878
Information and Communication Technology	24,693	24,700	21,045
Library Resources	1,530	1,000	821
Employee Benefits - Salaries	2,741,648	2,613,076	2,626,726
Staff Development	29,309	32,724	7,243
Depreciation	129,271	140,000	136,357
	<u>2,982,378</u>	<u>2,854,340</u>	<u>2,849,642</u>

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,384	7,385	7,675
Board Fees	3,020	4,140	4,230
Board Expenses	7,511	7,500	8,577
Communication	5,144	5,150	6,876
Consumables	6,879	9,750	11,001
Operating Leases	22,283	17,070	8,436
Other	23,566	23,600	25,618
Employee Benefits - Salaries	196,441	188,738	178,075
Insurance	14,247	14,195	12,874
Service Providers, Contractors and Consultancy	3,855	3,840	3,606
	290,330	281,368	266,968

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	12,819	15,000	14,818
Consultancy and Contract Services	44,298	42,500	55,448
Cyclical Maintenance	50,674	36,000	83,298
Grounds	11,873	11,900	12,523
Heat, Light and Water	45,763	43,750	42,848
Rates	61	130	123
Repairs and Maintenance	106,513	110,000	41,069
Use of Land and Buildings	1,111,152	1,500,000	1,342,101
Security	8,755	10,000	7,825
Employee Benefits - Salaries	75,866	73,800	46,425
	1,467,774	1,843,080	1,646,478

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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	472,436	296,000	369,186
Cash and cash equivalents for Statement of Cash Flows	472,436	296,000	369,186

Of the \$472,436 Cash and Cash Equivalents, \$23,921 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	61,577	2,000	43,116
Interest Receivable	6,369	5,000	4,450
Teacher Salaries Grant Receivable	214,636	200,000	184,371
	282,582	207,000	231,937
Receivables from Exchange Transactions	67,946	7,000	47,566
Receivables from Non-Exchange Transactions	214,636	200,000	184,371
	282,582	207,000	231,937

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	3,000	3,175
School Uniforms	392	500	567
	392	3,500	3,742

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	500,000	300,000	500,000
Total Investments	500,000	300,000	500,000

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings - School	997,118	41,713	(747)	-	(54,760)	983,324
Furniture and Equipment	84,890	55,309	-	-	(22,683)	117,516
Information and Communication Technology	65,838	24,392	-	-	(29,369)	60,861
Leased Assets	54,627	7,941	-	-	(20,931)	41,637
Library Resources	8,963	4,774	(1,514)	-	(1,528)	10,695
Balance at 31 December 2023	1,211,436	134,129	(2,261)	-	(129,271)	1,214,033

The net carrying value of furniture and equipment held under a finance lease is \$41,637 (2022: \$54,627)

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 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	1,734,407	(751,083)	983,324	1,697,409	(700,291)	997,118
Furniture and Equipment	625,303	(507,787)	117,516	572,932	(488,042)	84,890
Information and Communication Technology	332,008	(271,147)	60,861	307,615	(241,777)	65,838
Leased Assets	81,619	(39,982)	41,637	88,398	(33,771)	54,627
Library Resources	36,680	(25,985)	10,695	38,391	(29,428)	8,963
Balance at 31 December 2023	2,810,017	(1,595,984)	1,214,033	2,704,745	(1,493,309)	1,211,436

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	52,573	35,000	30,843
Accruals	7,384	7,385	7,170
Employee Entitlements - Salaries	226,544	200,000	193,728
Employee Entitlements - Leave Accrual	9,177	5,000	4,877
	295,678	247,385	236,618

Payables for Exchange Transactions	295,678	247,385	236,618
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	295,678	247,385	236,618
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The carrying value of payables approximates their fair value.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	41,530	22,000	47,039
International Student Fees in Advance	144,692	40,000	60,366
Other Revenue in Advance	64,396	4,000	4,720
	<u>250,618</u>	<u>66,000</u>	<u>112,125</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	189,100	118,842	124,036
Increase to the Provision During the Year	50,674	36,000	83,298
Use of the Provision During the Year	(76,638)	(4,842)	(18,234)
Provision at the End of the Year	<u>163,136</u>	<u>150,000</u>	<u>189,100</u>
Cyclical Maintenance - Current	16,944	-	70,258
Cyclical Maintenance - Non current	146,192	150,000	118,842
	<u>163,136</u>	<u>150,000</u>	<u>189,100</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2024. This plan is based on the School's 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	19,665	23,640	22,297
Later than One Year and no Later than Five Years	26,605	33,560	38,462
Future Finance Charges	(2,561)	(3,200)	(3,998)
	<u>43,709</u>	<u>54,000</u>	<u>56,761</u>
Represented by			
Finance Lease Liability - Current	18,025	22,000	19,968
Finance Lease Liability - Non current	25,684	32,000	36,793
	<u>43,709</u>	<u>54,000</u>	<u>56,761</u>

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

16. 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	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Hall Deck Replacement		-	7,050	(9,199)	2,149	-
MOE Toilets by Room 1 Refurbishment		-	-	(45,714)	-	(45,714)
MOE Fire & Security System Upgrade		-	-	(5,260)	-	(5,260)
MOE Flooding Remediation		-	31,915	(13,746)	-	18,169
MOE Roof Replacement Senior Resource Room		-	-	-	-	-
MOE New Surface for Playground		(5,655)	6,130	(475)	-	-
MOE Heatpumps Rooms 1-4 & DP Office		658	-	(658)	-	-
MOE Rangitoto Block Air Conditioning		7,625	-	(7,625)	-	-
MOE Roofing Remedial Works		14,728	-	(8,976)	-	5,752
MOE Switchboard Upgrade & Heat Pump Installation		12,688	-	(16,468)	3,780	-
MOE Library Carpet Replacement		21,870	-	(21,870)	-	-
Totals		51,914	45,095	(129,991)	5,929	(27,053)

Represented by:

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

23,921

(50,974)

(27,053)

	2022	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Hall Deck Replacement		-	-	-	-	-
MOE Toilets by Room 1 Refurbishment		-	-	-	-	-
MOE Fire & Security System Upgrade		-	-	-	-	-
MOE Roof Replacement Senior Resource Room		(3,127)	3,602	(475)	-	-
MOE New Surface for Playground		13,272	-	(18,927)	-	(5,655)
MOE Heatpumps Rooms 1-4 & DP Office		43,108	-	(42,450)	-	658
MOE Rangitoto Block Air Conditioning		104,016	-	(96,391)	-	7,625
MOE Roofing Remedial Works		-	15,303	(575)	-	14,728
MOE Switchboard Upgrade & Heat Pump Installation		-	12,688	-	-	12,688
MOE Library Carpet Replacement		-	21,870	-	-	21,870
Totals		157,269	53,463	(158,818)	-	51,914

Represented by:

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

57,569

(5,655)

51,914

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

17. 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.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,020	4,230
<i>Leadership Team</i>		
Remuneration	501,465	473,803
Full-time equivalent members	4	4
Total key management personnel remuneration	504,485	478,033

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 (3 members) and Property (4 members) committees that meet monthly and quarterly 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	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Other Employees

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

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	7.00	3.00
110-120	3.00	1.00
	10.00	4.00

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

19. 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	-	-

20. 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.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$23,921 (2022:\$49,286) as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
Roofing Remedial Works 238118	15,303	9,552	5,751
Rooms 6D,6E & Toilets by Room 1 Refurbishment 2381	-	45,715	(45,715)
Fire and Security Upgrade 238119	-	5,260	(5,260)
Flooding Remediation Expenses 241124	31,915	13,745	18,170
Total	47,218	74,272	(27,054)

(b) Operating Commitments

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

- operating lease for motor vehicles

	2023 Actual \$	2022 Actual \$
No later than One Year	14,467	21,713
Later than One Year and No Later than Five Years	22,399	38,234
	<u>36,866</u>	<u>59,947</u>

The total lease payments incurred during the period were \$22,283 (2022: \$8,436).

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

22. Financial Instruments

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	472,436	296,000	369,186
Receivables	282,582	207,000	231,937
Investments - Term Deposits	500,000	300,000	500,000
Total financial assets measured at amortised cost	1,255,018	803,000	1,101,123
Financial liabilities measured at amortised cost			
Payables	295,678	247,385	236,618
Finance Leases	43,709	54,000	56,761
Total financial liabilities measured at amortised cost	339,387	301,385	293,379

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAKAPUNA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Takapuna Primary School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30/5/24. 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's 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



.....
Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Takapuna Primary School Analysis of Variance 2023

Over the next 3 years we aim for 85% of our learners, including our Māori and Pasifika learners to be working at or above their curriculum expectation by the end of the year in Reading, Writing and Mathematics.

Team targets for 2023

Whānau Kiwi (Year 1 & 2):

Target: By the end of 2023, 85% of our learners will be at or above in Writing.

Achievement: By the end of 2023, 71% of our learners were at or above in Writing.

Kiwi Learning Leader summary:

Kiwi Team focussed on building strong links between our reading/phonological knowledge and our writing. We did this by including a written element into our daily phonics work along with explicit teaching and modelling of sound articulation and sound identification. During daily writing sessions, we focused on building accuracy at the sentence level. This included explicit teaching around punctuation, formulation of ideas and when appropriate the inclusion of new vocabulary. We used word banks and personal dictionaries to encourage independence. We worked together as a team to discuss how we could better support learners who needed extra help. We noticed that we had a group of learners who were quite transient, either joining or leaving our school partway through the year. Many of them are new to New Zealand and English is their second language. We also noted that many families are still taking long trips abroad either for holidays or to visit family. Additionally, most of our learners have had their early childhood experience interrupted by Covid-19 and teachers have spent more time developing their social skills and ability to follow routines and expectations. As a team, we feel the current practices have had good results, one of our next steps would be to look for ways that we can build on the work we have done in 2023.

Whānau Tūi (Year 3 & 4):

Target: By the end of 2023, 70% of our learners will be at or above in Writing.

Achievement: By the end of 2023, 47% of our learners were at or above in Writing.

Tūi Learning Leader summary:

Areas of focus for 2023:

- Started at sentence level in term one
- Helen Walls professional development in Writing, Spelling and Handwriting (day course, in T2 holidays)
- Structured spelling programme 4 days a week
- Handwriting commitment to be taught 4 days a week.
- Targeting groupings across teaching teams for term 3-4
- ALL for 8 target students for Term 2 - this expanded into a class for term 3
- Long term plan made to target learners needs
- Non interrupted Literacy morning
- Teacher assistance in Tūi during Literacy hour taking target groups, planned by teachers
- Explicit modelling and quality exemplars

Challenges:

- International students with limited English
- Learners away for long periods of time (whole term/family holidays)
- Learners still feeling impact of disrupted schooling - more challenging to narrow gaps as they're older
- New learners to Tūi joining with learning gaps

Whānau Kererū (Year 5 & 6):

Target: By the end of 2023, 75% of our Year 5 learners will be at or above in Writing.

Achievement: By the end of 2023, 70% of our Year 5 learners were at or above in Writing.

Kererū Learning Leader summary:

Whānau Kererū started by looking at how we could raise the collective capacity of the kaiako through collaboration and professional learning. We started by looking at the data, identifying learners who needed support, and then continued to track their progress over the course of the year through completing writing samples each term.

We engaged with professional learning based upon the resource *The Writing Revolution* (Hochman & Wexler, 2017) which was led by the Kererū learning leaders during team meetings. It gave an approach for teaching writing which was evidence based and included explicit acts of teaching so that teachers were able to raise their knowledge and understanding of how to teach writing. New learning included:

- An emphasis on correct sentence construction and how to do this effectively.
- Ways to improve sentences to make them interesting and engaging.
- Integration of social studies/history topics with explicit writing lessons so that writing was not a separate subject.
- Investigation and teaching of cursive as a way to make the act of writing quicker and more fluent
- Structuring paragraphs.

Additional strategies:

- Implementation of a weekly team planning meeting to share expertise, resources and problem solving
- Strategic building of vocabulary knowledge to understand the meaning of concepts and provide the prior knowledge required for writing tasks
- Writing frames to scaffold learners
- Looked at ways to engage learners by writing about authentic experiences or using creative prompts such as Pobble
- Making explicit connections between reading and writing during guided reading and writing lessons
- A group of learners participated in the Accelerated Learning in Literacy group (ALL) Term 2
- Cross-grouping of learners by ability (trialled Term 3)
- Increased writing mileage through diary writing and journaling
- Student interest topics - Whānau Kererū collaborated across all five classrooms. Different teachers offered different topics which were based on a survey of student interest. Anecdotally we experienced very high engagement and positive parent feedback.

Percentage of learners who made the required progress in **Reading** who were being tracked across the school in 2023

	At risk Feb	At risk Dec	Number of ESOL
Year One	15	11 (+4)	12 (80%)
Year Two	32	22 (+12)	23 (72%)
Year Three	41	25 (+16)	12 (29%)
Year Four	31	15 (+16)	9 (29%)
Year Five	15	3 (+12)	6 (40%)
Year Six	18	3 (+15)	6 (33%)
+ Students who made the progress needed			

Percentage of learners who made the required progress in **Writing** who were being tracked across the school in 2023

	At risk Feb	At risk Dec	Number of ESOL
Year One	23	20 (+3)	10 (43%)
Year Two	27	55 (+5)	22 (81%)
Year Three	29	26 (+3)	8 (28%)
Year Four	25	22 (+3)	10 (40%)
Year Five	27	19 (+9)	9 (30%)
Year Six	23	15 (-8)	6 (26%)
+ Students who made the progress needed			

Percentage of learners made the required progress in **Maths** who were being tracked across the school in 2023

	At risk Feb	At risk Dec	Number of ESOL
Year One	12	9 (+3)	5 (42%)
Year Two	23	21 (+2)	15 (65%)
Year Three	21	10 (+11)	3 (14%)
Year Four	14	11 (+3)	6 (43%)
Year Five	16	11 (+5)	3 (19%)
Year Six	15	8 (+7)	3 (20%)
+ Students who made the progress needed			

Additional Information:

- 5 learners from this group started with us at least half way through last year and had not been to school in NZ (or at all)
- 7 left the school at the end of the 2023 year
- 6 learners are in emergency housing, and attendance is low
- 8 have high learning needs
- 21 (across all 3 whānau groups) have additional learning needs such as ADHD, anxiety, dysgraphia, dyslexia, ODD or autism,

Other factors to consider:

- There were 71 new students who started at Takapuna Primary School in 2023 (In years 3-6)
- There were 146 new students who started at TPS in 2023 in total, of these learners 87 were ELL
- Total number of students in 2023 (Period 2 funding submitted by Aug 1) were 144 funded ELLS

Our data includes all our students, no one is excluded

Intervention programmes 2023

5 Learning Support Assistants (LSA)

- **LSA 1:** 2 days per week based in Kiwi and 1 day per week with ESOL support
- **LSA 2:** 25 hours per week across all 3 whānau groups
- **LSA 3:** 20 hours per week across Tūi and Kererū
- **LSA 4:** 15 hours per week 1:1 with children who receive in class support funded by the MOE (tier 3 learners)
- **LSA 5:** 1:1 with MOE funded students (tier 3)

Programme	Students involved
BSLA tier 2	Kiwi targeted support with learning letter sounds- double dose of what was taught in the classroom
Writing	Daily in class support with teachers Tūi and Kiwi
Maths support number knowledge	Group of Kererū children
Rainbow Reading Programme for tamariki who require additional reading and comprehension practice.	40 children across 4 terms
Word Chain Phonics based approach to spelling	Support with spelling. All of Kererū was involved. LSA worked with 21 target tamariki.
Quick 60 Components covered are phonics, comprehension, vocabulary, fluency	40 tamariki over 4 terms - Tūi learners.

END POINT OTJ ASSESSMENT ANALYSIS AND PROGRESS TOWARDS ACHIEVEMENT TARGETS - 2023



Overall goals for 2023:

- 85% of our learners will be **writing** either at or above by the end of the year. (Year 1 and 2)
- 70% of our learners will be **writing** either at or above by the end of the year (Year 3 and 4)
- 75% of our Year 5 learners will be **writing** either at or above by the end of the year (Year 5)

Whole School End of Year

	Not Yet Making the progress %	Making the progress %	Total
Reading	25.13	74.87	406
Writing	36.70	63.30	406
Mathematics	20.2	79.80	406

End of Year Writing Goals Summary

	Not Yet Making the progress %	Making the progress %	Total
Kiwi Year 1 & 2	29.17	70.83	144
TŪI Year 3 & 4	53.08	46.92	130
Kererū Year 5 & 6	28.03	71.97	132

Whānau Kiwi (Year 1 & 2)

Reading End of Year

	Not Yet Making the progress %	Making the progress %	Total
Year 1	28.38	71.62	74
Year 2	28.57	71.43	70

Writing End of Year

	Not Yet Making the progress %	Making the progress %	Total
Year 1	21.62	78.38	74
Year 2	38.57	61.43	70

Mathematics End of Year

	Not Yet Making the progress %	Making the progress %	Total
Year 1	13.51	86.49	74
Year 2	21.43	78.57	70

Whānau Tūi (Year 3 & 4)

Reading *End of Year*

	Not Yet Making the progress %	Making the progress %	Total
Year 3	40.62	59.38	64
Year 4	32	68	66

Writing *End of Year*

	Not Yet Making the progress %	Making the progress %	Total
Year 3	53.12	46.88	64
Year 4	53	47	66

Mathematics *End of Year*

	Not Yet Making the progress %	Making the progress %	Total
Year 3	28	72	64
Year 4	25.76	74.24	66

Whānau Kererū (Year 5 & 6)

Reading *End of Year*

	Not Yet Making the progress %	Making the progress %	Total
Year 5	8.93	91.07	56
Year 6	14.47	85.53	76

Writing *End of Year*

	Not Yet Making the progress %	Making the progress %	Total
Year 5	30.36	69.64	56
Year 6	26.32	73.69	76

Mathematics *End of Year 6*

	Not Yet Making the progress %	Making the progress %	Total
Year 5	16.07	83.93	56
Year 6	17.11	82.89	76



End-Point Achievement of Māori Learners

Reading *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	4	4	50	50	8
Year 2	1	1	50	50	2
Year 3	2	1	66.67	33.33	3
Year 4	1	4	20	80	5
Year 5	0	4	0	100	4
Year 6	1	7	12.5	87.5	8
Total	9	21	30	70	30

Writing *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	4	4	50	50	8
Year 2	1	1	50	50	2
Year 3	2	1	66.67	33.33	3
Year 4	3	2	60	40	5
Year 5	2	2	50	50	4
Year 6	2	6	25	75	8
Total	14	16	46.66	53.34	30

Mathematics *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	3	5	37.5	62.5	8
Year 2	1	1	50	50	2
Year 3	2	1	20	80	3
Year 4	1	4	20	80	5
Year 5	1	3	25	75	4
Year 6	3	5	37.5	62.5	8
Total	11	19	36.66	63.34	30

End-point Achievement - Pasifika Learners

Reading *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	1	0	100	1
Year 2	0	0	0	0	0
Year 3	1	3	25	75	4
Year 4	1	1	50	50	2
Year 5	0	4	0	100	4
Year 6	0	2	0	100	2
Total	2	11	15.38	84.62	13

Writing *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	1	0	100	1
Year 2	0	0	0	0	0
Year 3	2	2	50	50	4
Year 4	1	1	50	50	2
Year 5	1	3	25	75	4
Year 6	1	1	50	50	2
Total	5	8	38.46	61.54	13

Mathematics *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	1	0	100	1
Year 2	0	0	0	0	0
Year 3	0	4	0	100	4
Year 4	1	1	50	50	2
Year 5	1	3	25	75	4
Year 6	0	2	50	50	2
Total	2	11	15.38	84.62	13

Takapuna Primary School

2023

New Zealand's bicultural heritage is unique and at TPS we are committed to Te Tiriti O Waitangi through:

- ❖ Māori language programmes delivered by classroom teachers
- ❖ Te Reo expert employed to teach Tikanga and Kapa Haka and to support our Kapa Haka lead teacher
- ❖ Te Ao Māori Inquiry team of teacher's collaborative approach to embedding te reo and tikanga Māori across the school supported by MOE PLD
- ❖ Principal and Te Ao Māori leader active participation in MAC (Māori Achievement Collaborative)
- ❖ TPS Board Te Ao Māori committee
 - Collaboration evenings with whānau Māori in 2023 is scheduled for at least once a term.

Students from a range of cultural groups and ethnicities attend our school. We value and celebrate the diversity of our school and community by recognising and acknowledging traditions, histories and languages of the different cultures, by promoting non-racist attitudes and behaviour, by supporting staff and teachers to be culturally responsive. We continue to upskill and support our teachers to teach Te Reo Māori and Tikanga.

Highlights of achievement in 2023:

- Te Reo Māori bilingual signs produced and put around the school in collaboration with Whānau Māori
- Hautū tool reviewed by TPS Board and actions are set at a Governance level
 - ◆ Actions included upskilling basic Te Reo everyday phrasing
 - ◆ Upskilling in use of pepeha
 - ◆ All Board members writing own pepeha to share
- Admin and Learning Support given professional development in Te tiri o waitangi as well as language lessons
- Whānau Māori at our last two meetings have contributed to what they would like to see our learners 'graduate' with by the time they are Year 6, this will add a 'cultural lens' to the skills and attributes we desire for our learners.
- Staff have completed the 'Unteach Racism' professional learning through teachers council
- Teacher Only Day - staff attended a powhiri at Te Noho Kotahitanga Marae at Unitec and followed by deeper understanding of how Takapuna Primary is meeting the needs of our Māori learners
- At least 5 teachers receiving additional funding as they're meeting the 3 hours of Te Ao Māori per week with their students

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	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>Meeting Health and Safety requirements</i> • <i>Following policies and procedures regarding employment opportunities</i> • <i>Creating a safe working environment where everyone is able to take responsibility</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • <i>EEO officer – this role is taken by the principal</i> • <i>shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</i> • <i>select the person most suited to the position in terms of skills, experience, qualifications, and aptitude</i> • <i>recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</i> • <i>ensures that employment and personnel practices are fair and free of any bias.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • <i>Shortlisting criteria is used</i> • <i>Application process involves collecting EEO information</i> • <i>A variety of members are involved in appointment process including senior leaders and referee checks, Impartial representation from the TPS Board</i> • <i>A system for recording the quality of answers to individual questions - NZSTA guidelines for appointment are followed</i>
<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? 	<ul style="list-style-type: none"> • <i>Advertising to appointment process includes our commitment to Treaty of Waitangi, sharing of our school whakatauki to explicitly advertising for staff who are committed to our treaty aspirations</i> • <i>By clearly outlining in our website, charter and strategic planning our desire to engage with improving education service for all, in particular Māori</i> • <i>Encourage Māori to apply by making available opportunities to share pepeha and making connections and including our aspirations</i>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • <i>Create a culture of learning and growth for all staff and a leadership pathway for all staff</i> • <i>Include staff in making school wide decisions so more voices are heard and represented</i> • <i>Representation of Board and teaching staff that reflect our multicultural learning space and community</i>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • <i>Recognise the challenges women in our workplace can feel e.g child care and ensure we support an inclusive, problem solving work culture, this means flexibility with work hours</i>

	<p><i>where possible, counseling services and positive role modelling from female leaders in the school.</i></p> <ul style="list-style-type: none"> • <i>Equal salary and equal opportunities to apply for any additional responsibilities</i>
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • <i>The appointment process ends with the appointment of the person who best matches the job requirements, enacting our EEO policy means including suitably skilled disabled persons.</i>

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?	<input checked="" type="checkbox"/>	
Has this policy or programme been made available to staff?	<input checked="" type="checkbox"/>	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	<input checked="" type="checkbox"/>	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	<input checked="" type="checkbox"/>	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	<input checked="" type="checkbox"/>	
Does your EEO programme/policy set priorities and objectives?	<input checked="" type="checkbox"/>	

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Takapuna 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.

Takapuna 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).

This is to ensure that we:

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

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal

employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Takapuna Primary School staff.

Our EEO programme may include:

- 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.

Takapuna 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.

PROFESSIONAL GROWTH CYCLE FOCUS AND PLAN 2024
INCLUDING USE OF WELL-BEING AND GROWTH FUNDING 2023-2024

Link to Annual Plan:

Strategic Goal - Proud of our Identity, Culture and Language

Annual Goal for Principal:

- Development of **Pasifika Education Plan**
 - Implement Pasifika week (acknowledge all our Pacific Nations)
 - Review Pasifika Learner profiles
 - Engage with Pasifika families
 - Better understand [Pasifika Education](#)
- Students at Takapuna Primary School
 - 39% Fiji
 - 15% Samoan
 - 15% Tonga
 - 15 % Vanuatu
 - 8 % Cook Island
 - 8 % other

The **Takapuna Primary Board approved** the roll over of \$6,000 from 2023 to 2024.

The Board supports the funding to be used for overseas travel, Professional Development and wellbeing and supports the Principal with time away from school for up to 5 weeks in 2024 (including 2 weeks of school holidays)

In conjunction with the Personnel Committee, the Principal will plan an experience that enhances leadership and wellbeing by taking a break from TPS for 3 school weeks and will include 2 weeks of school holidays. It will include overseas school experiences. The fund of \$12,000 will support this experience.

Takapuna Primary School

KiwiSport Funding Report 2023



Kiwisport is a Government funded initiative set up in 2009 to support school-age students' participation in organised sport. The initiative also aims at strengthening the partnerships between schools, clubs and community groups to promote sport. In 2023, the school received Kiwisport funding totalling \$6,182.32 (excluding GST). This figure is based on the number of students in the school.

Breakdown of funding (figures are approximates)

- 1) Contribution to the release for staff sports coordinator and staff to plan for in schools sports events with students **\$4,000**
- 2) Contribution to release days for lead sports teacher to organise sports events, coaching and team registrations **\$1,200**
- 3) Purchasing of equipment supporting skills to develop sports **\$1,000**

Total \$6,200