

LAKE REREWHAKAAITU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1787

Principal: Rick Whalley

School Address: 9 Ash Pit Road, Rerewhakaaitu

School Postal Address: 9 Ash Pit Road RD 3, Rotorua, 3073

School Phone: 07 366 6814

School Email: office@lakerere.school.nz

Accountant / Service Provider:

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LAKE REREWHAKAITU 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 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Lake Rerewhakaaitu 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.

Daniel Schutt

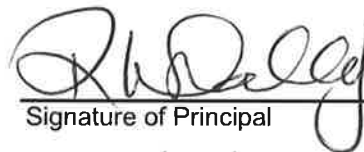
Full Name of Presiding Member

Ricky Whalley

Full Name of Principal



Signature of Presiding Member



Signature of Principal

22/5/24

Date:

22/5/24

Date:

Lake Rerewhakaaitu School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Revenue				
Government Grants	2	1,124,500	1,005,677	1,087,736
Locally Raised Funds	3	122,391	148,010	161,641
Interest		14,373	3,000	3,416
Total Revenue		1,261,264	1,156,687	1,252,793
Expense				
Locally Raised Funds	3	25,390	38,260	29,842
Learning Resources	4	849,096	889,203	798,754
Administration	5	133,022	63,431	136,100
Interest		599	49	265
Property	6	225,969	182,602	193,791
Loss on Disposal of Property, Plant and Equipment		-	-	1,304
Total Expense		1,234,076	1,173,545	1,160,056
Net Surplus / (Deficit) for the year		27,188	(16,858)	92,737
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		27,188	(16,858)	92,737

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

Lake Rerewhakaaitu 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		569,138	511,560	476,401
Total comprehensive revenue and expense for the year		27,188	(16,858)	92,737
Contribution - Furniture and Equipment Grant		8,582	-	-
Equity at 31 December		604,908	494,702	569,138
Accumulated comprehensive revenue and expense		604,908	494,702	569,138
Equity at 31 December		604,908	494,702	569,138

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.

Lake Rerewhakaaitu School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	263,514	441,743	297,434
Accounts Receivable	8	57,113	47,419	65,522
Prepayments		9,991	24,566	6,029
Investments	9	126,849	-	64,630
Funds Receivable for Capital Works Projects	16	-	-	6,351
		457,467	513,728	439,966
Current Liabilities				
GST Payable		17,918	19,642	18,218
Accounts Payable	11	50,199	71,242	54,438
Revenue Received in Advance	12	1,062	60,079	-
Provision for Cyclical Maintenance	13	-	-	60,833
Painting Contract Liability	14	18,743	-	-
Finance Lease Liability	15	4,017	4,048	4,023
		91,939	155,011	137,512
Working Capital Surplus/(Deficit)		365,528	358,717	302,454
Non-current Assets				
Property, Plant and Equipment	10	279,668	158,575	272,520
		279,668	158,575	272,520
Non-current Liabilities				
Provision for Cyclical Maintenance	13	-	19,156	-
Painting Contract Liability	14	35,612	-	-
Finance Lease Liability	15	4,676	3,434	5,836
		40,288	22,590	5,836
Net Assets		604,908	494,702	569,138
Equity		604,908	494,702	569,138

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

Lake Rerewhakaaitu School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		434,137	377,734	389,312
Locally Raised Funds		112,104	148,010	98,589
Goods and Services Tax (net)		(300)	-	(1,580)
Payments to Employees		(362,880)	(358,849)	(306,047)
Payments to Suppliers		(113,930)	20,640	(116,775)
Interest Paid		(599)	(49)	(265)
Interest Received		11,767	3,000	3,416
Net cash from/(to) Operating Activities		80,299	190,486	66,650
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(63,960)	-	(96,397)
Purchase of Investments		(74,785)	-	(984)
Proceeds from Sale of Investments		12,566	-	-
Net cash from/(to) Investing Activities		(126,179)	-	(97,381)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,582	-	-
Finance Lease Payments		(2,973)	(2,059)	(2,314)
Funds Administered on Behalf of Other Parties		6,351	(81,884)	(4,721)
Net cash from/(to) Financing Activities		11,960	(83,943)	(7,035)
Net increase/(decrease) in cash and cash equivalents		(33,920)	106,543	(37,766)
Cash and cash equivalents at the beginning of the year	7	297,434	335,200	335,200
Cash and cash equivalents at the end of the year	7	263,514	441,743	297,434

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.

Lake Rerewhakaaitu School Notes to the Financial Statements For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Lake Rerewhakaaitu 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 15. Future operating lease commitments are disclosed in note 21b.

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. 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:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Textbooks	4 years
Library Resources	8 years DV
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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	476,748	383,111	479,040
Teachers' Salaries Grants	488,455	520,929	484,547
Use of Land and Buildings Grants	149,593	101,637	124,149
Other Government Grants	9,704	-	-
	1,124,500	1,005,677	1,087,736

The school has opted in to the donations scheme for this year. Total amount received was \$9,710.

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	4,743	16,650	29,169
Fees for Extra Curricular Activities	7,958	14,900	6,888
Fundraising & Community Grants	9,418	32,000	69,628
Other Revenue	69,072	59,500	29,406
School House	31,200	24,960	26,550
	122,391	148,010	161,641
Expense			
Extra Curricular Activities Costs	7,946	13,300	8,553
Fundraising & Community Grant Costs	7,078	-	881
School House	10,366	24,960	20,408
	25,390	38,260	29,842
<i>Surplus for the year Locally raised funds</i>	97,001	109,750	131,799

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	19,118	24,870	18,024
Employee Benefits - Salaries	781,896	822,837	730,535
Staff Development	6,511	7,300	6,524
Depreciation	40,272	32,696	42,416
Equipment Repairs	1,299	1,500	1,255
	849,096	889,203	798,754

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fees	4,700	5,500	4,563
Board Fees	2,965	4,000	2,855
Board Expenses	1,584	4,360	2,565
Communication	4,216	3,270	3,711
Consumables	180	300	301
Other	3,480	3,700	4,193
Employee Benefits - Salaries	40,802	35,301	40,212
Insurance	897	500	138
Service Providers, Contractors and Consultancy	6,612	6,500	7,167
Healthy School Lunch Programme	67,586	-	70,395
	133,022	63,431	136,100

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	2,158	3,594	2,108
Consultancy and Contract Services	18,743	-	-
Cyclical Maintenance Provision	(6,478)	3,256	12,166
Grounds	1,532	6,000	2,219
Heat, Light and Water	17,582	15,735	14,671
Repairs and Maintenance	12,007	9,100	13,165
Use of Land and Buildings	149,593	101,637	124,149
Employee Benefits - Salaries	30,832	43,280	25,313
	225,969	182,602	193,791

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	263,514	441,743	297,434
Cash and cash equivalents for Statement of Cash Flows	263,514	441,743	297,434

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

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	9,744	8,687	2,063
Receivables from the Ministry of Education	2,606	-	23,000
Interest Receivable	2,606	-	-
Teacher Salaries Grant Receivable	42,157	38,732	40,459
	<u>57,113</u>	<u>47,419</u>	<u>65,522</u>
Receivables from Exchange Transactions	12,350	8,687	2,063
Receivables from Non-Exchange Transactions	44,763	38,732	63,459
	<u>57,113</u>	<u>47,419</u>	<u>65,522</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	126,849	-	64,630
Total Investments	<u>126,849</u>	<u>-</u>	<u>64,630</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	183,613	37,950	-	-	(13,332)	208,231
Furniture and Equipment	50,780	4,890	-	-	(14,127)	41,542
Information and Communication Technology	26,691	1,495	-	-	(8,224)	19,962
Leased Assets	9,606	3,085	-	-	(4,360)	8,332
Library Resources	1,830	-	-	-	(229)	1,601
Balance at 31 December 2023	272,520	47,420	-	-	(40,272)	279,668

The net carrying value of equipment held under a finance lease is \$8,332 (2022: \$9,606)

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	574,020	(365,789)	208,231	536,070	(352,457)	183,613
Furniture and Equipment	240,495	(198,953)	41,542	246,426	(195,646)	50,780
Information and Communication Technology	126,217	(106,255)	19,962	124,722	(98,031)	26,691
Textbooks	16,788	(16,788)	-	16,788	(16,788)	-
Leased Assets	14,094	(5,762)	8,332	15,176	(5,570)	9,606
Library Resources	24,274	(22,673)	1,601	24,274	(22,444)	1,830
Balance at 31 December	995,888	(716,220)	279,668	963,456	(690,936)	272,520

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,760	27,445	4,440
Accruals	3,421	3,851	3,714
Banking Staffing Overuse	-	-	4,271
Employee Entitlements - Salaries	42,157	38,732	40,459
Employee Entitlements - Leave Accrual	1,861	1,214	1,554
	50,199	71,242	54,438
Payables for Exchange Transactions	50,199	71,242	54,438
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	50,199	71,242	54,438

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income in Advance	-	60,000	-
PTA	-	79	-
Grants in Advance	1,062	-	-
	1,062	60,079	-

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	60,833	15,900	48,667
Increase to the Provision During the Year	18,048	3,256	12,167
Other Adjustments	(78,881)	-	(1)
Provision at the End of the Year	-	19,156	60,833
Cyclical Maintenance - Current	-	-	60,833
Cyclical Maintenance - Non current	-	19,156	-
	-	19,156	60,833

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

14. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	18,743	-	-
Due after one year	35,612	-	-
	54,355	-	-

In 2023 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a five year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2023, with regular maintenance in subsequent years. The agreement has an annual commitment of \$18,743. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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	4,542	4,048	4,557
Later than One Year and no Later than Five Years	4,965	3,434	6,273
Future Finance Charges	(814)	-	(971)
	8,693	7,482	9,859
Represented by			
Finance lease liability - Current	4,017	4,048	4,023
Finance lease liability - Non current	4,676	3,434	5,836
	8,693	7,482	9,859

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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A LSC Project		220122	(6,351)	15,214	(8,863)	-	-
Totals			(6,351)	15,214	(8,863)	-	-

Represented by:

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

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A LSC Project		220122	-	65,000	(71,351)	-	(6,351)
Staff Kitchen Water Damage Repair		235043	-	13,685	(13,685)	-	-
Totals			-	78,685	(85,036)	-	(6,351)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(6,351)

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 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.

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	2,965	2,855
<i>Leadership Team</i> Remuneration	229,631	209,682
Full-time equivalent members	2.00	2.89
Total key management personnel remuneration	<u>232,596</u>	<u>212,537</u>

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 (6 members) and Property (6 members) committees that met 8 and 8 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	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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

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 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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$-18,188).

(b) Operating Commitments

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

22. 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	263,514	441,743	297,434
Receivables	57,113	47,419	65,522
Investments - Term Deposits	126,849	-	64,630
Total financial assets measured at amortised cost	447,476	489,162	427,586

Financial liabilities measured at amortised cost

Payables	50,199	71,242	54,438
Finance Leases	8,693	7,482	9,859
Painting Contract Liability	54,355	-	-
Total financial liabilities measured at amortised cost	113,247	78,724	64,297

23. Events After Balance Date

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

24. Breach of Law - Borrowing

The Board of Trustees has failed to comply with section 155 of the Education and Training Act 2020, in that no authority is held from the Ministry of Education for Borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the breach is assessed at \$2,296 in excess of the 10% allowable limit.

25. 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 Lake Rerewhakaaitu School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Lake Rerewhakaaitu School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 23 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Analysis of Variance, Statement of Compliance with Employment Policy, Kiwisport Report and Members of the Board of Trustees, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Analysis of Variance

Priority Learners

Students who have been identified as achieving more than one year below expected curriculum level.

Targets 2023

Target 1

All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2023

We have had 26 students that are in our target group over 2023

Target Students Accelerated learning:

Reading	9/9
Writing	12/12
Maths	5/5

Students have made accelerated progress ranging from 24 months in a year to 8 months in a term

Whole School Accelerated Progress

Approached to Accelerating Learning at LRS

Approach	Evaluation
Identify Priority Learners and their specific learning needs	Using ongoing data from progression booklet, in class formative assessments, LSC, RTLB and target teacher CAPs data we are continuing to track and identify students who require assistance in numeracy and literacy.
Individualise teaching and learning plans are developed for each priority learner	<ul style="list-style-type: none"> - Specialised target teacher 0.6 Monday to Friday working: <ul style="list-style-type: none"> - 1 Hour- reading x 4 groups - 1 Hour- writing x 4 groups - 1 Hour- Numeracy x 4 groups - Collaborative Action plans were developed with all students and interviews with parents/whanau were held early term 1.(1: see below) - Classroom teacher and target teacher working collaboratively to develop programmes that support the students accelerated learning - RTLB/RTLit assisting with funding for teacher aides for specific programmes- Bricks, Yolanda Sorlye, BSLA - Hearing specialist supporting 4 children - Use of progression book;ets
Students progress is monitored and tracked at regular and ongoing intervals throughout the year	Students are constantly monitored through the target teacher and classroom teacher discussions and target staff meetings.
Schoolwide protocols are developed, reflecting expected practice for teaching and learning in reading, writing and math	<ul style="list-style-type: none"> - PLD in Assessment for Learning is ongoing in 2023 - 'Schoolwide Document' Teacher only days in January to discuss literacy and numeracy policy, procedure and programmes
Teaching and learning is underpinned growth mindset practices	<ul style="list-style-type: none"> - Together We Grow - Focus on planning for growth and developing a positive can do attitude in students - Setting realistic, achievable goals that supports students to develop a positive attitude towards learning

Teacher professional development to ensure learner agency is develop and implemented consistently across the school	<ul style="list-style-type: none"> - Individualised programmes for all students in small groups that focus on positive progress and feedback/feedforward. - Students focus on goals
Students receive specific, frequent and positive feedback	Individualised programmes for all students in small groups that focus on positive progress and feedback/feedforward.
Teacher inquire into their own practice and share their learning	<ul style="list-style-type: none"> - PLD in Assessment for Learning is ongoing in 2023 - 'Schoolwide Document' Teacher only days in January to discuss Literacy and numeracy policy, procedure and programmes - Teacher professional Growth cycle - BSLA course - Understanding of the use of the blue book
Parents/whanau/caregivers are informed and reported to regularly about their child's progress and achievement	Through CAPs and informal interviews and discussions Interviews to be held in Term 3
Parents/whanau/caregivers engage in supporting their child's learning at home	<ul style="list-style-type: none"> - CAPs discussion support parents and how they can help at home - Helpful information in newsletters about how to help at home - Using Seesaw for link to home
External support (eg; RTLB, MOE, LSC) is accessed and utilised as required	<ul style="list-style-type: none"> - Currently LSC is available Wednesdays to have interviews and discussion with teacher from 8-9am and 3-4 pm. 9-3 working in school - LSC also Investigates programmes and PLD that can assist teachers and students with targets, PLD or programmes. - LSC and RTLB assistance and discussions help with documentation for support - RTLB meetings every three weeks with principal to discuss students that are registered with RTLB service. - RTLIT assisting with the BSLA
Leadership team to monitor progress of learners schoolwide: providing support, professional learning and ongoing mentoring of teachers as necessary	<ul style="list-style-type: none"> - Staff meetings that focus on target students and support for teachers to unload and seek support for barriers to learning - Currently LSC is available Wednesdays to have interviews and

	<p>discussion with teachers from 8-9am and 3-4 pm.</p> <ul style="list-style-type: none"> - LSC also Investigates programmes and PLD that can assist teachers and students with targets. - RTLB meetings every three weeks to discuss students that are registered with RTLB service and assist with filling out forms for assistance - RTLIT assisting with BSLA - Education Evaluation PLD with Assessment for learning
Board decisions focus on improving students outcomes and monitoring progress towards achieving the strategic goals of the school	Through Board meetings focus on Charter, strategic plan, policy and budget to support schoolwide accelerated learning

1

Collaborative Action Plans

CAPs have been carried out for all of our Target children and programmes are in place to support the students and their whanau. These will be reviewed early Week 2 Term 2.

Name:	D.O.B.:	Year level:	Age:
Present at Collaborative Learning Conference:		Review date:	
Current strengths/interests.		Previous Learning Supports in Place:	
Current Learning Supports in Place:		Evaluation of supports	

PASTORAL NOTES	ATTENDANCE NOTES

Focus areas:

Current skills (What is already known?)	Goals (What is to be learned?)	Methods and resources (How will it be taught?)	Responsibility (Who is the lead person?)	Evaluation/Next steps
	•	•		
	•	•		
Evaluation:				

Evaluation of Target 1

There has been very good progress in making accelerated progress in Numeracy and Literacy for our target students.

[Whole School Curriculum Levels](#)

Reading whole school curriculum levels					
Curriculum	Target 2024				Within Level
Year	>1	<1	Level	Extended	96%
1	0	0	75	25	100
2	0	14	57	29	100
3	0	75	0	25	100
4	0	40	40	20	100
5	16	0	16	67	83
6	12	0	25	63	88
7	0	0	100	0	100
8	0	0	0	100	100
Maori Curriculum	Target				Within Level
Year	>1	<1	Level	Extended	94%
1	0	0	50	50	100
2	0	50	50	0	100
3	50	0	0	50	50
4	0	100	0	0	100
5	0	0	33	66	100
6	0	0	100	0	100
7	0	0	100	0	100
8	0	0	0	100	100
Reading					
Progress					
LRS %	LP	P	AP		
all	0	40	60	100	
Boys	0	44	56	100	
Girls	0	35	65	100	
Maori	0	44	56	100	

Writing whole school curriculum levels					
Curriculum	Target 2024				
Year	>1	<1	Level	Extended	91%
1	0	0	78	22	100
2	0	0	57	43	100
3	0	57	29	14	100
4	0	60	40	0	100
5	16	50	16	16	82
6	16	16	33	33	82
7	0	0	100	0	100
8	33	33	33	0	66
Maori Curriculum	Target				
Year	>1	<1	Level	Extended	84%
1	0	0	50	50	100
2		100			100
3		50		50	100
4				100	100
5	25	75			75
6		100			100
7		33	66		100
8	100				0
Writing					
Progress					
LRS %	LP	P	AP		
all	9	29	61	90	
Boys	6	31	63	94	
Girls	13	27	60	87	
Maori	16	55	28	83	

Maths whole school curriculum levels					
Curriculum	Target 2024				Within Level
Year	>1	<1	Level	Extended	87%
1	0	0	75	25	100
2	0	14	43	43	100
3	0	14	57	29	100
4	0	40	40	20	100
5	37	25	13	25	63
6	0	0	67	33	100
7	33	33	33	0	66
8	33	0	0	66	66
Maori Curriculum	Target				Within Level
Year	>1	<1	Level	Extended	77%
1	0	100	0	0	100
2	0	0	25	75	100
3	0	50	25	25	100
4	0	50	50	0	100
5	50	50	0	0	50
6	0	0	100	0	100
7	33	33	33	0	66
8	100	0	0	0	0
Maths					
Progress					
LRS %	LP	P	AP		
all	2	44	54	98	
Boys		48	52	100	
Girls	4	39	57	96	
Maori		43	57	100	

What has contributed to target students accelerated progress:

We believe that:

- The appointment of a specialist teacher to target our students needs and to work with the teachers, LSC and RTLB.
- The goals set in CAPs meeting- not all are academic as some students require assistance with physical and emotional barriers to learning.
- Where ever possible we have sort assistance from outside agencies
- and the students taking responsibility for their own learning and seeing themselves as learners.
- The targeted programmes have had a positive effect on student learning.
- The link to our blue books and having individual/personalised targets for each child.
- Regular reflection and discussion times at staff meetings

Barriers to the learning:

- Pastoral - with students having issues that are not school related and these affect their mental and emotional state.
- Attendance of some target students is still a concern.

Where to next

Continue with the programme as it stands and continue to work with whanau and parents to support students at school. We are also working closely with parents and whanau on attendance.

Accelerated Progress for the whole school

Through professional learning discussions staff are asking ourselves two questions; can I do this? and what's in it for me? The change to practice and using the booklets has been a learning process and we have had long discussions on how we sell the new practices to ourselves and how we sell it to the children.

We have been working in 'The Pit' and our new knowledge and understanding is starting to take shape.

Introduction of the progression booklets, the staff didn't believe in them at first as they saw this as an increase to their workload rather than something that could help decrease it. With time, changes in staff and seeing how the books are not just one tool but planning, self-assessment, reporting, goal setting, peer assessment, next steps and seeing the big picture and pathways for students we can now believe and buy into the progression booklets and use them effectively as a staff.

We are now implementing the new learning by:

- **Planning:** Our Progression books make our plan easier to do, as we have clear objectives, plans, assessments and success criteria that we are looking for.
- **Self Assessment:** It tells students the exact path on what they need to do in order to achieve a level/move on. They can take the learning into their own hands and question what objectives/learning they are achieving.
- **Reporting:** By tracking students' progress and achievements in these booklets, they become a reporting tool for parents, staff, boards and support services.
- **Goal Setting:** Students don't have to think of a new goal every single time, they have a place they can go to reflect and think of their next steps.

How do we deliver it.

Monday to Thursday are core learning days and Friday is blue book day - assessment of the week, informs planning for the next week.

§ Students and Teacher conferencing

§ Students self- review

§ Students can peer review - *'I think I'm here, but someone else may think differently/Group time'*

§ Teacher and student reflection - *What worked/What didn't go so well this week*

§ Incentives - *When I make progress I can show the principal/other teachers*

§ Planning tools - Are kids moving?

§ Assessment tools

§ Indication of accelerating progress

§ Learning conversations - Touching base with parents and kids

§ Indication of success criteria - Shows students what they can do to achieve their WALTs. Evidence in books, discussions and work on the walls.

§ Indication of gaps - What do I need to go back and cover?

§ Relievers - Gives a fast indication of where students are at.

How do we know our children are achieving

Highlighting side by side with students when they have achieved a WALT/Success Criteria. Explaining the process of what achievement looks like in the books and what the books actually mean. If students are highlighting alongside the curriculum.

Target 2

To improve attendance and engagement to achieve 90% or higher in attendance.

Current situation

Attendance 2022 76%

EOY Attendance 2023

Unjustified absence 6.1%

Justified absence 6.5%

Present 87%

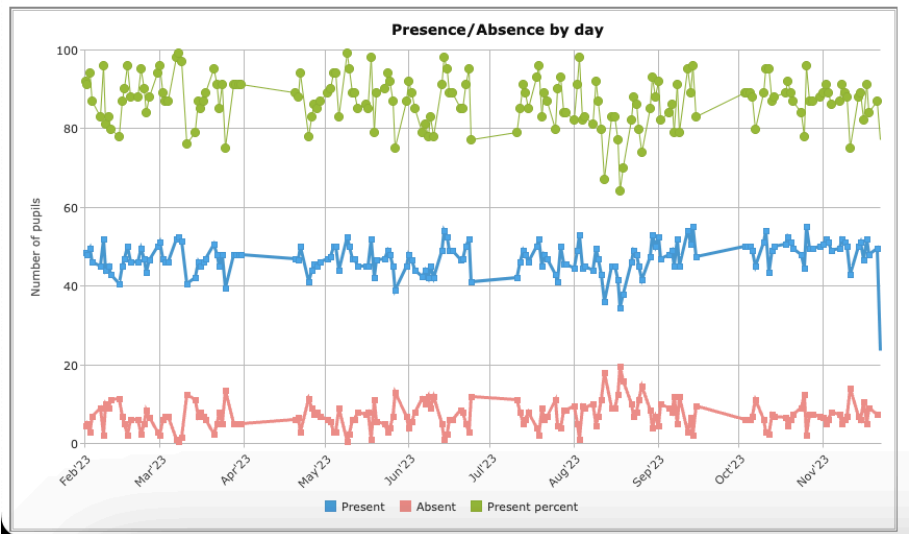
Justified and Present 93.5%

56% of students attendance at 90%>.

24% of students attendance at 80-90%.

80% of students are present 80% of the time.

Last 14 days	Attendance data: 2023 to Tue 28th Nov 2023							
	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	23	40	23	40	5	9	6	11
Female	9	36	12	48	3	12	1	4
Male	14	44	11	34	2	6	5	16
Pākehā	17	49	14	40	2	6	2	6
Māori	6	27	9	41	3	14	4	18
Y1	6	67	3	33				
Y2	3	38	3	38	1	13	1	13
Y3	6	60	2	20			2	20
Y4			4	67	1	17	1	17
Y5	3	38	2	25	1	13	2	25
Y6	2	33	3	50	1	17		
Y7			2	67	1	33		
Y8	3	100						
Mahuri	9	41	8	36	1	5	4	18
Rakau	8	40	7	35	3	15	2	10
Tupu	6	40	8	53	1	7		



Form			Number of pupils	Attendance by
	Y0	91%	510 / 560	4 Half day
	Y1	92%	2987 / 3256	11 Half day
	Y2	89%	2335 / 2637	8 Half day
	Y3	83%	2731 / 3278	11 Half day
	Y4	79%	1659 / 2087	6 Half day
	Y5	82%	2300 / 2817	10 Half day
	Y6	85%	1768 / 2079	6 Half day
	Y7	75%	812 / 1088	5 Half day
	Y8	81%	986 / 1223	4 Half day

[Graph](#)

Approach to Engagement and Attendance

Approach	Evaluation
Identify students who have less than 95% attendance	through eTap
Focus in LRS aims Responsive culture	<ol style="list-style-type: none"> 1. Maintain a positive school culture 2. Celebrate our cultural diversity 3. Increase attendance and engagement 4. Provide targeted, monitored programmes: See above

	<p>5. Developing a stronger sense of each individual's identity in meaningful and culturally appropriate ways. Term Topic: Ko Wai Au</p>
<p>Liaise with MOE, LSC, RTLB and truancy officer. https://assets.education.govt.nz/public/Education-and-Training-Act-2020/AttendanceMatters-updated-legislation.pdf</p>	<p>As above</p>
<p>Strengthen collaborative partnerships between school, whanau/family, iwi, and the wider community</p>	<ul style="list-style-type: none"> - With COVID not having such an impact so far in 2023 we have been able to have open days and events that encourage our community to come along to school: <ul style="list-style-type: none"> - 11 May Nursery Trip - 27 May Cross Country - 1 June Cluster cross country - 5-9 June hillary outdoors - 21 June WeetBix fun run (Sports BOP) - 21 June BOP Cross Country - Reports in the newsletter about the importance of attendance and our current attendance rates
<p>PLD with Te Kahui ako o Reporoa in attendance and engagement</p>	<ul style="list-style-type: none"> - See below for KA brainstorming A&E (2) - See below REPOROA Kahui Ako: Job Description - Community Connector/Kaitakawaenga - A&E discussion focus at principal meetings (3)
<p>Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them</p>	<p>LRS Localised curriculum</p>
<p>Multiple ways of engaging whanau/family, iwi, and the wider community in school activities</p>	<p>With COVID not having such an impact so far in 2023 we have been able to have open days and events that encourage our community to come along to school:</p>

	<ul style="list-style-type: none"> - 11 May Nursery Trip - 27 May Cross Country - 1 June Cluster cross country - 5-9 June hillary outdoors - 21 June WeetBix fun run (Sports BOP) - 21 June BOP Cross Country - See above for 2023 activities
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2

Reporoa Kahui Ako Attendance and Engagement Brainstorm		
Positive strategies that work in our kura	Barriers to attendance and engagement	Ideas for a collaborative strategy across the Kahui Ako
<ul style="list-style-type: none"> ● Follow up with parents quickly ● Good contact with attendance officer ● Te Ara Whakamana ● Sticking to the school attendance policies ● Positive relationships with whanau ● Communicate attendance to whanau ● Whānau (PTA) funds to support need 	<ul style="list-style-type: none"> ● Petrol for the car to get to the bus ● Financial (uniform expenses, vehicle) ● Whānau understanding of school programmes, pathways, NCEA etc ● Emotional and physical reconnection with Kura ● Poor relationships between school and whānau ● Whānau take 	<p><u>Whanau Connector:</u></p> <ul style="list-style-type: none"> ● Need to have a person to lead the programme ● Big brother/ big sister programme ● Te Ara Whakamana (Richelle and Lei currently doing the training. Highly recommended by our Ed Psyc as an effective intervention for at risk students) ● Male role models - Tuakana teina - connect students with role models ● Counseling services for students and whānau ● Survey of whānau/parents/students to identify barriers ● Connect to Marae ● Structure within and across schools to reflect whānau groups - not by years

<p>(uniform, stationery)</p> <ul style="list-style-type: none"> ● Regular reports to staff (discussion) ● Weekly counseling ● Engaging classroom programmes ● Whānau who feel comfortable talking/coming in an working with the school and vice versa ● Whānau voice ● Pupil voice ● Broad and balanced curriculum ● Lunches in schools ● Phone calls and in person hui to support whānau ● Personally inviting whanau in for assemblies/powhiri etc 	<p>children to town - haircuts, shopping etc</p> <ul style="list-style-type: none"> ● Friends, teachers ● Period shame ● Term time holidays ● Curriculum subjects: boring, don't want to do that subject ● Letters home and texts don't work ● Communication not taken seriously or acknowledged ● Food - no lunches ● Weather ● Students have poor relationships with the teachers at school ● Whānau keeping students home/moving about ● Parenting skills ● Lack of communication from school ● Helping on the family farm ● Broken relations with teachers, students, whānau ● Truancy officer access in a timely manner ● Don't see or feel the relevance to learning ● Bullying at school 	<ul style="list-style-type: none"> ● Include Whānau Ora and community ● Celebrity visits/endorsement ● What are iwi aspirations? Survey ● Gather data from whānau - home visits ● Connect to Iwi education plan and strategy to ensure these are being met. ● Find the reasons why (different strategies for each) wellbeing, financial, whanau support, school PLD ● Social Worker? ● Inter School competitions (that don't need schools to travel) ● Media - shared newsletter, social media etc ● Whānau led attendance service ● Drug education ● Online safety (mental health) ● Connect more with schools to remove the idea of "just in my school" ● Kapa Haka, music, sports, arts, projects, digital projects (grouped across schools to connect with others from other schools to build relationships. ● Whanau days with iwi including games and fun activities ● Hunting and fishing club ● Stationery sponsored by local businesses ● Iwi after school club (like was run in the past) ● Van available to collect students if/when needed
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	<ul style="list-style-type: none"> ● Wellbeing ● No bus for schools that pass other schools ● Students being kept in to finish their work ● Anxiety 	
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School Driven additional Initiatives:

- Alternative education options
- Staff training - Whānau Ora
- Re-define success (ready for uni is ready for life)
- Explore trauma informed education
- Pakeke involvement
- Involve staff in order for the programme to be sustainable
- Include Literacy and Numeracy
- Connect to Marae
- What are iwi aspirations?
- Collaborative learning blended between schools
- Reporoa Kahui Ako road trip for leaders to see what other Kahui Ako do about attendance and engagement. Visit Merivale School Tauranga
- Accessing financial support (uniform expenses, petrol for transport)
- Whānau understanding of school programmes, pathways, NCEA etc
- Poor relationships between school and whānau-Emotional and physical reconnection with Kura
- Communication clarity around attendance
- Relationships with the teachers at school
- Whānau keeping students home/moving about
- Parenting responsibilities around attendance
- Truancy officer access in a timely manner
- Bullying at school
- Wellbeing
- Anxiety towards school

3

REPOROHA Kahui Ako Job Description

Community Connector/Kaitakawaenga

The Reporoa Kahui Ako is a community of learners who draw from the Reporoa Valley and surrounding areas. Our kahui ako acknowledges the mana whenua and share their aspirations for their tamariki. We are composed of representation from across the learning ages from 2 – 18 including Pre-school Kindergarten and Playcentre, Kohanga Reo, Primary Schools from Year 1-6 and 1-8 and the local High School from Years 7 – 13.

“He waka eke noa / We are all in this together”

Our Vision:

A Responsive, Equitable, Powerful Learning Community.

Our Purpose:

To be a powerful learning community where educators provide collaborative, engaging learning experiences that empower our children. To foster proactive agentic learners and creative thinkers, with the capacity to discover and develop their talents and achieve to the highest levels while standing tall in their culture.

Purpose:	<i>To provide targeted support through frontline roles and early intervention, for schools and communities, reengaging ākonga to attend school and increase motivation across the Kahui Ako.</i>
Reports to:	Employing principal/Lead Kahui Ako Principal Across School Teacher with Learning Support responsibilities.

Functional relationships with:	School Leadership Team, Students, Whānau, SENCO, Teaching staff across the schools in the Reporoa Kahui Ako, outside professionals and agencies such as OT, ELT, MOE, RTLB.
Employment status:	Part time, 20 hours per week, term time only. Fixed term commencing on 24/04/2023 ending on 15/12/2023
Remuneration:	Grade C - Support Staff in Schools' Collective Agreement; 2019 - 2022

SUPPORTING STUDENT ATTENDANCE AND ENGAGEMENT	
Key Responsibilities	Function
Support ākongā to re-engage with their kura and increase attendance.	<ul style="list-style-type: none"> • Support the development of an inclusive environment in the Reporoa Kahui Ako for all ākongā • Work with classroom teachers, professionals and parents to identify attendance and engagement needs early. Respond in a timely manner with support • Work with individual ākongā to provide direct support if appropriate • Support positive social connections for the ākongā • Support wellbeing for ākongā and their whānau • Set up tuakana • teina support systems • Support initiatives to assist ākongā with engagement in school programmes • Present students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them. For example, set up across school projects (Kapa Haka, music, sports, arts, projects, digital projects) to connect with others from other schools and build relationships
Support kaiako/teachers in schools and kura to strengthen their connections with ākongā	<ul style="list-style-type: none"> • Identify attendance needs across the school/cluster through communication with schools/kura and their attendance data • Collect and analyse data as needed to have a clear understanding of each school's

<p>that are not engaging in education.</p>	<p>needs</p> <ul style="list-style-type: none"> ● Build a culture of collaboration between teaching professionals where different approaches are openly shared ● Support relationships between the ākonga and kaiako
<p>Support for parents and whānau to partner successfully with their school or kura and develop an understanding of the importance of education.</p>	<ul style="list-style-type: none"> ● Ensure parent, whānau and student voices are heard and represented in the school/kura ● Provide parents and whānau with access to resources and guidance at an early stage so they are able to be proactive in school engagement ● Lead school and kura-wide engagement and communication with parents and whānau of students with attendance needs ● Support whanau with attendance barriers through visits and communication ● Unpack what the barriers to attendance are for whanau ● Support whanau to understand school programmes, pathways, NCEA and the importance of attending ● Support relationships between home and school to reconnect with kura and iwi ● Clearly communicate how the attendance process works ● Investigate multiple ways of engaging whanau/family, iwi, and the wider community in school activities ● Accessing financial support for uniform, petrol, stationery, transport etc
<p>Connect with the Learning Support Coordinators and wider agencies, such as Oranga Tamariki—Ministry for Children, to access services and resources to support learners in their engagement with school/kura.</p>	<ul style="list-style-type: none"> ● Develop expertise and a connected network that shares good practice and up to date information, guidance, resources and support through panel hui ● Liaise with MOE, LSC, RTLB and truancy officer. ● Liaise with whanau ora where required ● Support iwi connections and the Ngati Tahu, Ngati Whaoa educational strategy ● Attend Learning Support panel meetings to contribute an attendance and engagement lens
<p>Work with the school or kura leadership team to ensure all students receive</p> <ul style="list-style-type: none"> ● Support the development of expertise across 	<ul style="list-style-type: none"> ● Provide regular reporting to the school/kura leadership team about student numbers, needs and trends regarding attendance ● Raise attendance and engagement related issues with leadership in order to resolve ● Assist with school wide system and resource decisions to support students with attendance and engagement needs

<p>the Kahui Ako, consistent with the Te Tiriti o Waitangi, to support improved outcomes for Māori students</p> <ul style="list-style-type: none">• Ensure that the mission and vision of the Kahui Ako school as described in the Charter is upheld at all times• Communicate clearly and in a timely manner• Ensure the safety and wellbeing of students at all times• Adhere to the Code of Conduct• Comply with all BOT policies and relevant legislation• Carry out any other reasonable duties as may be required from time to time to ensure effective operation of the school• Have a positive and solution based attitude at all times	<ul style="list-style-type: none">• Have a voice in schools through newsletters etc
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the appropriate support to enhance their attendance and engagement.	
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General Responsibilities

Evaluation of Target 2

We are very happy with the results so far this year and have made significant improvements. Reports in the newsletter about the importance of attendance and our current attendance rates keeps the target in the minds of our community.

Where to next:

Target 2024

Next year will be looking at having 75% attendance 90% or above

Lake Rerewhakaaitu School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$850 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Lake Rerewhakaaitu 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.

Lake Rerewhakaaitu School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Mathew Armer	Presiding Member	Elected	Jun 2025
Rick Whalley	Principal	ex Officio	
MaryAnn Martin	Parent Representative	Elected	Jun 2025
Catherine Farrell (was Dawson)	Parent Representative	Elected	Jun 2025
Bianca Sterkenburg	Parent Representative	Elected	Jun 2025
Daniel Schutt	Parent Representative	Elected	Jun 2025
Natalie Gow	Staff Representative	Elected	Jun 2025