

# Pokeno School

## Annual Report for the year ended 31 December 2022

<b>Ministry Number:</b>	1442
<b>Principal:</b>	Blair Johnston
<b>School Address:</b>	54 Pokeno Road, Pokeno
<b>School Postal Address:</b>	Pokeno Road RD 2, Pokeno, 2472
<b>School Phone:</b>	09-2336108
<b>School Email:</b>	principal@pokeno.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Pokeno School

# Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Term expired/expires</b>
Blair Johnston	Principal		
Bevan Houghton	<b>Presiding Member</b>	Elected	Sep-22
Dean Shaw	Parent Representative	Elected	Sep-22
Bronwyn Willmont	Parent Representative	Elected	Sep-22
Karen Houghton	Staff Representative	Elected	Sep-22
Shane Harrod	Parent Representative	Elected	Sep-22
PJ Jacobs	Parent Representative	Elected	Sep-25
Gavin McCarthy	Parent Representative	Elected	Sep-25
Jacques Loots	Parent Representative	Elected	Sep-25
Sarah Fraser	Staff Representative	Elected	-

# POKENO SCHOOL

Annual Report - For the year ended 31 December 2022

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# Pokeno School

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

DEAN STIAN

Full Name of Presiding Member



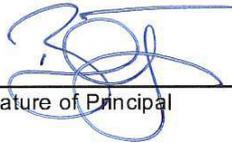
Signature of Presiding Member

31/05/2023

Date:

Bleir Johnson

Full Name of Principal



Signature of Principal

31/05/2023

Date:

# Pokeno School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,835,184	2,230,554	3,240,944
Locally Raised Funds	3	29,810	23,200	37,587
Interest Income		10,971	2,500	3,318
<b>Total Revenue</b>		<b>3,875,965</b>	<b>2,256,254</b>	<b>3,281,849</b>
<b>Expenses</b>				
Locally Raised Funds	3	16,376	10,600	20,007
Learning Resources	4	2,813,515	1,450,122	2,293,205
Administration	5	237,864	202,410	196,273
Finance		2,570	4,000	5,523
Property	6	662,659	586,500	559,862
Loss on Disposal of Property, Plant and Equipment		38,080	-	-
		<b>3,771,064</b>	<b>2,253,632</b>	<b>3,074,870</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>104,901</b>	<b>2,622</b>	<b>206,979</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>104,901</b>	<b>2,622</b>	<b>206,979</b>

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

**Pokeno School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,091,850	1,091,850	708,112
Total comprehensive revenue and expense for the year		104,901	2,622	206,979
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		29,250	-	176,758
<b>Equity at 31 December</b>		1,226,001	1,094,472	1,091,850

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.

# Pokeno School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	428,613	304,019	277,499
Accounts Receivable	8	175,979	161,200	186,611
GST Receivable		11,526	1,000	2,510
Prepayments		16,249	15,000	14,788
Inventories	9	1,754	2,500	2,506
Investments	10	307,849	375,000	372,386
		941,970	858,719	856,300
<b>Current Liabilities</b>				
Accounts Payable	12	217,854	182,000	178,564
Revenue Received in Advance	13	-	-	13,340
Provision for Cyclical Maintenance	14	-	15,000	-
Finance Lease Liability	15	12,371	15,000	20,763
		230,225	212,000	212,667
<b>Working Capital Surplus/(Deficit)</b>		711,746	646,719	643,635
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	534,573	526,253	526,575
		534,573	526,253	526,575
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	56,500	56,352
Finance Lease Liability	15	20,317	22,000	22,008
		20,317	78,500	78,360
<b>Net Assets</b>		1,226,001	1,094,472	1,091,850
<b>Equity</b>		1,226,001	1,094,472	1,091,850

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

# Pokeno School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,056,089	1,247,736	943,653
Locally Raised Funds		16,296	143,700	37,754
Goods and Services Tax (net)		(6,655)	2,000	3,089
Payments to Employees		(486,362)	(427,500)	(359,872)
Payments to Suppliers		(364,230)	(431,810)	(370,428)
Interest Paid		(2,570)	(4,000)	(5,523)
Interest Received		8,386	1,300	2,929
Net cash from/(to) Operating Activities		220,954	531,426	251,602
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(153,547)	(100,274)	(105,010)
Purchase of Investments		64,537	(375,000)	(170,330)
Net cash from/(to) Investing Activities		(89,010)	(475,274)	(275,340)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		29,250	-	176,758
Finance Lease Payments		(10,080)	(53,000)	(8,709)
Painting contract payments		-	-	(8,166)
Net cash from/(to) Financing Activities		19,170	(53,000)	159,883
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>151,114</b>	<b>3,152</b>	<b>136,145</b>
Cash and cash equivalents at the beginning of the year	7	277,499	300,867	141,354
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>428,613</b>	<b>304,019</b>	<b>277,499</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense 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.

# Pokeno School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Pokeno 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

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

### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 19b.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

### **d) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

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

**g) Inventories**

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

**h) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

**i) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

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

**j) Impairment of property, plant, and equipment and intangible assets**

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

**Non cash generating assets**

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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.



**k) Accounts Payable**

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

**l) Employee Entitlements***Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

**m) Revenue Received in Advance**

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

**n) Funds held for Capital Works**

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

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

**o) Provision for Cyclical Maintenance**

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

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

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

**p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

**q) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

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

**s) Services Received In-kind**

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

## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,039,999	865,554	912,660
Teachers' Salaries Grants	2,246,260	950,000	1,888,495
Use of Land and Buildings Grants	548,925	415,000	408,796
Other Government Grants	-	-	30,993
	<u>3,835,184</u>	<u>2,230,554</u>	<u>3,240,944</u>

The school has opted in to the donations scheme for this year. Total amount received was \$66,600.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	13,792	12,100	10,574
Curriculum related Activities - Purchase of goods and services	3,850	5,100	6,322
Fees for Extra Curricular Activities	617	1,000	104
Trading	1,180	2,000	1,713
Fundraising & Community Grants	9,486	2,000	9,578
Other Revenue	885	1,000	9,296
	<u>29,810</u>	<u>23,200</u>	<u>37,587</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,299	5,100	6,468
Trading	2,068	2,000	2,230
Fundraising and Community Grant Costs	5,257	1,000	1,836
Other Locally Raised Funds Expenditure	752	2,500	9,473
	<u>16,376</u>	<u>10,600</u>	<u>20,007</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>13,434</u>	<u>12,600</u>	<u>17,580</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	105,052	116,800	66,806
Equipment Repairs	395	500	-
Information and Communication Technology	21,041	15,500	13,521
Library Resources	1,526	1,000	1,336
Employee Benefits - Salaries	2,556,898	1,208,000	2,111,028
Staff Development	19,777	15,000	3,570
Depreciation	107,469	93,322	97,736
Extra-curricular activities	1,357	-	365
	<u>2,813,515</u>	<u>1,450,122</u>	<u>2,294,362</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,195	7,200	6,985
Board Fees	2,980	3,200	4,025
Board Expenses	6,583	3,800	3,291
Communication	2,819	2,500	3,339
Consumables	27,856	28,500	29,244
Other	40,061	38,810	43,135
Employee Benefits - Salaries	139,509	106,500	94,783
Insurance	4,215	5,100	3,864
Service Providers, Contractors and Consultancy	6,646	6,800	6,450
	<u>237,864</u>	<u>202,410</u>	<u>195,116</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	19,096	18,500	12,052
Consultancy and Contract Services	49,662	44,500	36,614
Cyclical Maintenance Provision	(56,352)	15,000	6,671
Grounds	2,678	5,500	3,856
Heat, Light and Water	34,141	23,000	32,924
Rates	338	-	-
Repairs and Maintenance	9,639	10,000	15,695
Use of Land and Buildings	548,925	415,000	408,796
Employee Benefits - Salaries	54,532	55,000	43,255
	<u>662,659</u>	<u>586,500</u>	<u>559,863</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	428,613	304,019	277,499
Cash and cash equivalents for Statement of Cash Flows	<u>428,613</u>	<u>304,019</u>	<u>277,499</u>

**8. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	200	-	-
Interest Receivable	3,483	1,200	898
Banking Staffing Underuse	16,090	-	-
Teacher Salaries Grant Receivable	156,206	160,000	185,713
	<u>175,979</u>	<u>161,200</u>	<u>186,611</u>

Receivables from Exchange Transactions	3,683	1,200	898
Receivables from Non-Exchange Transactions	172,296	160,000	185,713
	<u>175,979</u>	<u>161,200</u>	<u>186,611</u>

**9. Inventories**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	1,754	2,500	2,506
	<u>1,754</u>	<u>2,500</u>	<u>2,506</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	307,849	375,000	372,386
	<u>307,849</u>	<u>375,000</u>	<u>372,386</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	268,339		(36,889)		(27,480)	203,970
Furniture and Equipment	139,962	75,471	(316)		(26,249)	188,868
Information and Communication Technology	77,744	59,741			(35,707)	101,778
Leased Assets	28,206	16,422	(92)		(16,351)	28,185
Library Resources	12,324	1,913	(783)		(1,682)	11,772
<b>Balance at 31 December 2022</b>	<b>526,575</b>	<b>153,547</b>	<b>(38,080)</b>	<b>-</b>	<b>(107,469)</b>	<b>534,573</b>

The net carrying value of computer equipment held under a finance lease is \$28,185 (2021: \$28,206)

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	301,384	(97,413)	203,971	555,838	(287,499)	268,339
Furniture and Equipment	391,135	(202,267)	188,868	316,908	(176,946)	139,962
Information and Communication Te	270,382	(168,604)	101,778	210,641	(132,897)	77,744
Leased Assets	96,569	(68,386)	28,183	84,687	(56,481)	28,206
Library Resources	30,055	(18,282)	11,773	30,051	(17,727)	12,324
<b>Balance at 31 December</b>	<b>1,089,525</b>	<b>(554,952)</b>	<b>534,573</b>	<b>1,198,125</b>	<b>(671,550)</b>	<b>526,575</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	39,154	15,000	14,052
Accruals	7,845	15,000	14,646
Employee Entitlements - Salaries	167,166	150,000	148,045
Employee Entitlements - Leave Accrual	3,689	2,000	1,821
	<b>217,854</b>	<b>182,000</b>	<b>178,564</b>
Payables for Exchange Transactions	217,854	182,000	178,564
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>217,854</b>	<b>182,000</b>	<b>178,564</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	-	-	13,340
	<u>-</u>	<u>-</u>	<u>13,340</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	56,352	56,352	53,669
Increase to the Provision During the Year	-	15,000	6,671
Use of the Provision During the Year	-	148	(3,988)
Other Adjustments	(56,352)	-	-
Provision at the End of the Year	<u>-</u>	<u>71,500</u>	<u>56,352</u>
Cyclical Maintenance - Current	-	15,000	-
Cyclical Maintenance - Non current	-	56,500	56,352
	<u>-</u>	<u>71,500</u>	<u>56,352</u>

### 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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	9,080	15,000	24,649
Later than One Year and no Later than Five Years	19,860	22,000	25,539
Later than Five Years	-	-	(7,416)
	<u>28,940</u>	<u>37,000</u>	<u>42,772</u>
<b>Represented by</b>			
Finance lease liability - Current	9,080	15,000	20,764
Finance lease liability - Non current	19,860	22,000	22,008
	<u>28,940</u>	<u>37,000</u>	<u>42,772</u>

### 16. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

**17. Remuneration**

*Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,980	4,025
<i>Leadership Team</i>		
Remuneration	472,986	651,845
Full-time equivalent members	4	6
Total key management personnel remuneration	475,966	655,870

There are 11 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150-160
Benefits and Other Emoluments	0-5	-
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	3.00	1.00
110 - 120	1.00	1.00
	4.00	2.00

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

## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

### Additional Funding Wash-up Payment

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 has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

## 19. Commitments

### (a) Capital Commitments

The Board considers there to be no contractual commitments as at 31 December 2022 other than those disclosed in the preceding financial statements and detailed below

(Capital commitments at 31 December 2021: nil)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any new contracts

## 20. 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	428,613	304,019	277,499
Receivables	175,979	161,200	186,611
Investments - Term Deposits	307,849	375,000	372,386
Total Financial assets measured at amortised cost	<u>912,441</u>	<u>840,219</u>	<u>836,496</u>

### Financial liabilities measured at amortised cost

Payables	217,854	182,000	178,564
Finance Leases	32,688	37,000	42,771
Total Financial Liabilities Measured at Amortised Cost	<u>250,542</u>	<u>219,000</u>	<u>221,335</u>

## **21. Events After Balance Date**

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

## **22. Comparatives**

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

## Annual Plan Student Achievement Targets for 2022

*Ma Te huruhuru, Ka rere te manu – Adorn the bird with feathers so it can fly*

### 2022 Student Achievement Target: Reading

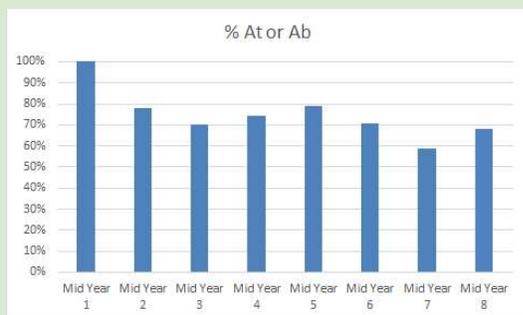
**School wide aim:** To have 80% of all students 'at' or 'above' their expected curriculum level.

**2022 Target:** To accelerate the progress of those who are currently 'below' their expected NZC level to be 'at' their expected NZC level by the end of 2022.

#### 2021 Baseline Data:

Baseline data has been generated from our 2021 Midpoint data. At that time data indicated that:

- 77% of our current students are 'at' or 'above' their expected level for Reading;
- 73% of our boys at expectation for Reading and 82% of our girls. This is a gender disparity of 9%;
- 71% of all Maori learners are 'at' or 'above' their expected level for Reading.



#### 2022 Reading Target:

To accelerate the progress of 75 students who are currently 'below' their expected NZC level to be 'at' their expected NZC level by the end of 2021.

- Year 1 and Year 2 cohorts will be monitored closely to mitigate any effects of extended time away from school in 2020 and 2021;
- Implement interventions to target the reading needs of our Year 1 & 2 learners;
- Implement interventions to target the reading needs of our Year 4, 5, 7 and 8 learners;
- Reduce gender disparity to 6%;
- Accelerate the Reading progress of Maori learners with learning opportunities and teaching pedagogy that reflect and value identity, language and culture.



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## Key Strategies to Achieve Targets:

### Ruru Whanau (Year 1- 2) Key Strategies

- Ruru whanau teachers, with the support of the SENCo, will work together to develop interventions to best support learning needs and access to other resources including RTLBs for Tier 3 learners;
- Ruru whanau teachers, with the support of the SENCo, will deliver the Early Words programme to all learners identified as 'below expectation' in the 2020 EOY data;
- Ruru whanau teachers, with the support of the SENCo, will deliver the 'Reading Together Programme' focussing on families of target learners;
- Ruru whanau teachers, with the support of the SENCo, will deliver the 'Rainbow Readers' intervention to learners identified as 'below expectation' in the 2020 EOY data;
- Ruru whanau teachers, with the support of the Deputy Principal, will ensure that 'Reading Eggs' is available to all students/families and specific learning activities are being assigned to support learning goals.
- Ruru whanau teachers, with the support of the Deputy Principal, will monitor the attendance of all learners especially priority and target learners through 'Insights' in HERO;
- Ruru Whanau Leader, with the support of the Deputy Principal, to provide PLD opportunities to explore effective Reading practise in line with [Pokeno Schools Curriculum Delivery Achievement Plan](#);
- Ruru whanau teachers, with the support of the Deputy Principal, will conduct termly reviews to share and strengthen culturally responsive practices;
- Ruru whanau teachers, with the support of their whanau leader, will develop learning opportunities that reflect and value identity, language and culture;
- Ruru whanau teachers will research and implement teaching pedagogy to ensure that 'learning opportunities' reflect and value identity, language and culture;
- Ruru whanau teachers will trial the integration of 'play-based' learning pedagogy into Reading programmes to provide opportunities for learners to target key Reading learning through play;
- Ruru whanau teachers to timetable, plan, explicitly teach and review the Yolanda Soryl Primary Phonics Programme;
- Ruru whanau teachers to integrate the 'EPIC Reading Website' into Reading programmes and Home Learning;
- Ruru whanau teachers to integrate Sight Word learning into Reading programmes and Home Learning;
- Ruru whanau teachers will actively plan for increased opportunities for home-school partnerships that will support accelerated progress in Reading:
  - Invite parents to workshops to support effective ways to learn alphabet names & sounds, sight words and tips for reading at home;
  - Invite parents into the classroom during learning time - parent help (new entrants);
  - Invite parents to read with students in the classroom before school and play Alphabet/Sight Word Games;
  - Invite parents and whanau to actively join in during Book Week, Grandparents Day, ...
  - Book visits from companies to visit school - puppetry, theatre, ...
- Ruru whanau teachers to timetable, plan and review 'Buddy Reading' effectiveness at the end of each term.



### Tui Whanau (Year 3 - 4) Key Strategies

- Tui whanau teachers, with the support of the SENCo, will work together to develop interventions to best support learning needs and access to other resources including RTLBs for Tier 3 learners;
- Tui whanau teachers, with the support of the SENCo, will deliver the Early Words programme to all learners identified as 'below expectation' in the 2020 EOY data;
- Tui whanau teachers, with the support of the SENCo, will deliver the 'Reading Together Programme' focussing on families of priority and target learners;



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- Tui whanau teachers, with the support of the SENCo, will deliver the 'Rainbow Readers' intervention to learners identified as 'below expectation' in the 2020 EOY data;
- Tui whanau teachers, with the support of the SENCo, will deliver the 'Alpha to Omega' intervention to support learners with dyslexic tendencies. Assessment and review to be completed mid and end of intervention by a trained Learning Assistant;
- Tui whanau teachers, with the support of the Deputy Principal, will ensure that 'Reading Eggs' is available to all students/families and specific learning activities are being assigned to support learning goals.
- Tui whanau teachers, with the support of the Deputy Principal, to analyse 'Reading Eggs' engagement and progress mid and end of each term;
- Tui whanau teachers, with the support of the Deputy Principal, will monitor the attendance of all learners especially priority and target learners through 'Insights' in HERO;
- Tui Whanau Leader, with the support of the Deputy Principal, to provide PLD opportunities to explore effective Reading practise in line with [Pokeno Schools Curriculum Delivery Achievement Plan](#);
- Tui whanau teachers, with the support of the Deputy Principal, to review and strengthen culturally responsive practices;
- Tui whanau teachers, with the support of the Deputy Principal, to ensure learning goals are established, tracked and reviewed for all priority and target learners;
- Tui whanau teachers, with the support of their whanau leader, to explore research and share together.
- Tui whanau teachers, with the support of their whanau leader, to schedule more frequent testing of target and priority learners;
- Tui whanau teachers, with the support of their whanau leader, to schedule time to analyse target and priority learner data at whanau meetings;
- Tui whanau teachers to clearly identify target and priority learners in Reading planning;
- Tui whanau teachers to timetable 'Reading To' opportunities with a focus on vocabulary;
- Tui whanau teachers to timetable, plan and review 'Big Brother' buddy reading programme;
- Tui whanau teachers will actively plan for increased opportunities for home-school partnerships that will support accelerated progress in Reading.

#### Kea Whaanau (Year 5-8) Key Strategies

- Kea whanau teachers, with the support of the SENCo, will work together to develop interventions to best support learning needs and access to other resources including RTLBs for Tier 3 learners;
- Kea whanau teachers, with the support of the SENCo, will deliver the Early Words programme to all learners identified as 'below expectation' in the 2020 EOY data;
- Kea whanau teachers, with the support of the SENCo, will deliver the 'Reading Together Programme' focussing on families of priority and target learners;
- Kea whanau teachers, with the support of the SENCo, will deliver the 'Rainbow Readers' intervention to learners identified as 'below expectation' in the 2020 EOY data;
- Kea whanau teachers, with the support of the SENCo, will deliver the 'Alpha to Omega' intervention to support learners with dyslexic tendencies. Assessment and review to be completed mid and end of intervention by a trained Learning Assistant;
- Kea whanau teachers, with the support of the Deputy Principal, will ensure that 'Reading Eggs' is available to all students/families and specific learning activities are being assigned to support learning goals.
- Kea whanau teachers, with the support of the Deputy Principal, to analyse 'Reading Eggspress' engagement and progress mid and end of each term;
- Kea whanau teachers, with the support of the Deputy Principal, will monitor the attendance of all learners especially priority and target learners through 'Insights' in HERO;
- Kea Whanau Leader, with the support of the Deputy Principal, to provide PLD opportunities to explore effective Reading practise in line with [Pokeno Schools Curriculum Delivery Achievement Plan](#), including but not limited to:
  - Deliberate teaching of decoding strategies



- Deliberate teaching of comprehension strategies
- Deliberate integration of reading and writing, so what they are reading, they are writing
- Unpacking of what a good reader does
- Deliberate integration of resources to support reading success for boys ([TKI](#));
- Reading for a purpose (Reader's theatre / dramatising stories/ plays / Book reviews on our School Library website)
- Kea whanau teachers, with the support of the Deputy Principal, to review and strengthen culturally responsive practices;
- Kea whanau teachers, with the support of the Deputy Principal, to ensure learning goals are established, tracked and reviewed for all priority and target learners;
- Kea whanau teachers will actively plan for increased opportunities for home-school partnerships that will support accelerated progress in Reading.
- Kea whanau teachers, with the support of their whanau leader, to invite the whanau of target learners to TL meetings as well as regular communications throughout the term about learning progress and supports via email or phone calls;
- Kea whanau teachers, with the support of their whanau leader, to integrate Reading resources to engage boys, including but not limited to:
  - graphic novels;
  - sophisticated picture books;
  - non-fiction texts;
  - texts read or written by prominent male role models ([Taika Waititi- James and The Giant Peach](#), [The Twits Theatrical Reading](#))
- Kea whanau teachers to timetable 'Reading To' opportunities with a focus on vocabulary;
- Kea whanau teachers to timetable daily 'SSR' opportunities;
- Kea whanau teachers to timetable, plan and review 'Big Brother' buddy reading programme within classrooms.

<b>Actual Outcomes:</b>	<b>Variance:</b>
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## Annual Plan Student Achievement Targets for 2022

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### 2022 Student Achievement Target: Writing

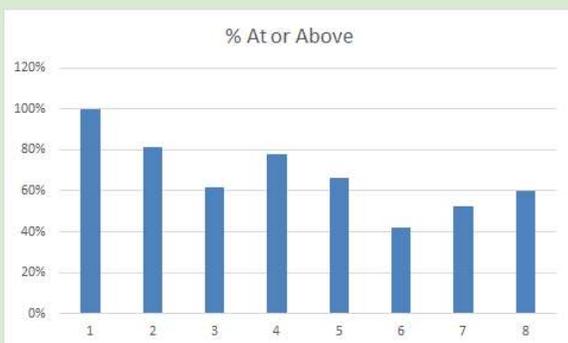
**School wide aim:** To have 75% of all students 'at' or 'above' their expected curriculum level.

**Target:** To accelerate the progress of the 116 students who are currently 'below' their expected NZC level to be 'at' their expected NZC level by the end of 2022.

#### 2021 Baseline Data:

2021 mid-year data indicated that we had:

- 70% of our current students are 'at' or 'above' their expected level for Writing!
- 70% of all Maori students are 'at' or 'above' their expected level for Writing;
- 60% of our boys are 'at' or 'above' their expected level for Writing;
- 78% of our Year 4's 'at' or 'above' their expected level but 42% and 53% respectively for our current Year 5's and 6's.



#### 2022 Writing Target:

To accelerate the progress of the 140 students who are currently 'below' their expected NZC level to be 'at' their expected NZC level by the end of 2022.

- Accelerate the Writing progress of Maori learners with learning opportunities and teaching pedagogy that reflect and value identity, language and culture to ensure improvement of current trajectory to be 'at' or 'above' their expected NZC level at the end of 2022;
- Monitor closely 2021's Year 3's, Year 6's and Year 7's to ensure that these cohorts are provided with robust learning programmes designed to engage boys, targeted interventions and greater home-school partnership opportunities.
- Reduce gender disparity to 10%.
- Reduce the disparity in Writing achievement for Priority Learners and NZ European/Pakeha to 8%.



**Pokeno School Charter 2022:** *Ma Te huruhuru, Ka rere Te manu - Adorn the bird with feathers so it can fly*

## Key Strategies

### Ruru Whanau (Year 1 & 2) Key Strategies

- Ruru whanau teachers, with the support of the SENCo, will work together to develop interventions to best support learning needs and access to other resources including RTLBs for Tier 3 learners
- Ruru whanau teachers to clearly identify target and priority learners in Writing planning;
- Ruru whanau teachers, with the support of the Deputy Principal and their whanau leader, to engage in PLD opportunities in staff and whanau meetings.
- Ruru whanau teachers, with the support of the Deputy Principal, to monitor the attendance of target and priority learners;
- Ruru whanau teachers, with the support of their whanau leader, to explore increased opportunities for students to engage in purposeful writing, with a specific focus on boys.
- Ruru whanau teachers, with the support of the Deputy Principal, to review and strengthen culturally responsive practices?
- Ruru whanau teachers, with the support of their whanau leader, to collect student voice of Ruru whanau boys;
- Ruru whanau teachers, with the support of their whanau leader, to review student voice data and discuss and implement changes to teaching and learning programmes;
- Ruru whanau teachers will actively plan for increased opportunities for home-school partnerships that will support accelerated progress in Writing;
- Ruru whanau teachers to schedule opportunities to write everyday;
- Ruru whanau teachers, with the support of the SENCo, deliver the Early Words (Yolanda Soryl) programme to all learners identified as 'below expectation' in the 2020 EOY data;
- Ruru whanau teachers to timetable, plan and teach Oral Language programmes to connect OL to WL.
- Ruru whanau teachers, with the support of their whanau leader, to document and share readings/research on improving boys literacy via 'Interlead';
- Ruru whanau teachers, with the support of their whanau leader, to schedule regular moderation of writing in Whanau meetings
- Ruru whanau teachers will actively plan for authentic Writing Experiences - e.g. visitors, trips, bubbles, playdough, sports experiences;
- Ruru whanau leader to review Spelling and Handwriting programmes.
- Ruru whanau teachers, with the support of their whanau leader, to trial the 'Casey the Caterpillar' handwriting books.
- Ruru whanau teachers to integrate learning activities to build and strengthen fine motor skills and writing endurance;
- Ruru whanau teachers, with the support of their whanau leader, to change guided writing programs to give license for teachers to adapt/target handwriting and spelling;
- Ruru whanau teachers to actively use 'Pokeno School Writing Goals' and effective Assessment for Learning pedagogy in all writing lessons;
- Ruru Whanau Leader to attend [Boys in Literacy](#) PLD.

### Tui Whanau (Year 3 & 4) Key Strategies

- Tui whanau teachers, with the support of their whanau leader, to change guided writing programs to give license for teachers to adapt/target handwriting and spelling;
- Tui whanau, with the support of the SENCo, will work together to ensure that WordQ is accessible to all learners in Tuiwhanau alongside other 'guided' writing interventions;
- Tui whanau teachers to actively use 'Pokeno School Writing Goals' and effective Assessment for Learning pedagogy in all writing lessons;



- Teachers, with the support of their whanau leader, to document and share readings/research on improving boys literacy via 'Interlead';
- Tui whanau leader to review the current spelling programme and introduce 'Switched On To Spelling';
- Tui whanau teachers, with the support of their whanau leader, to collect student voice of Tui whanau boys;
- Tui whanau teachers, with the support of their whanau leader, to review student voice data and discuss and implement changes to teaching and learning programmes;
- Tui whanau teachers, with the support of their whanau leader, to schedule regular moderation of writing in Whanau meetings;
- Tui whanau teachers, with the support of the Deputy Principal, to engage in Co-Planning / Co-Teaching opportunities;
- Tui whanau teachers, with the support of their whanau leader, to create authentic purposes for writing;
- Tui whanau teachers, with the support of their whanau leader, to plan and deliver 'Writing/Language Experiences' to engage priority and target learners;
- Tui whanau teachers to schedule daily opportunities to write (Guided / Poetry / Language Exp);
- Tui whanau teachers to timetable, plan and teach Oral Language programmes to connect OL to WL;
- Tui Whanau Leader to attend [Boys in Literacy](#) PLD.



#### Kea Whanau (Year 5 - 8) Key Strategies

- Kea whanau teachers, with the support of the SENCo, will work together to develop interventions to best support learning needs and access to other resources including RTLBs for Tier 3 learners;
- Kea whanau teachers, with the support of the SENCo, will work together to deliver the 'Alpha to Omega' intervention to learners with dyslexic tendencies;
- Kea whanau teachers, with the support of the SENCo, will work together to ensure that WordQ is accessible to all learners in Kea whanau;
- Kea whanau teachers, with the support of their whanau leader and the Deputy Principal, to engage in PLD opportunities in whanau and staff meetings.
- Kea whanau teachers, with the support of the Deputy Principal, will monitor the attendance of all learners especially priority and target learners through 'Insights' in HERO;
- Kea whanau teachers, with the support of their whanau leader, will schedule meetings with the whanau of target and priority learners;
- Kea whanau teachers, with the support of their whanau leader, explore increased opportunities for target and priority learners to engage in purposeful writing for a specific audience. Opportunities could include but are not limited to:
  - Writing for competitions (Upstart, Young NZ Writers, Fabo, Toitoti, Poetry Box, ...)
  - Writing to Disney;
  - Writing Letters to the editor;
- Kea whanau teachers, with the support of the Deputy Principal, to review and strengthen culturally responsive practices;
- Kea whanau teachers, with the support of their whanau leader, to collect student voice of our boys;
- Kea whanau teachers, with the support of their whanau leader, to review student voice data and discuss and implement changes to teaching and learning programmes;
- Kea whanau teachers, with the support of their whanau leader, to plan and deliver 'Writing Experiences' (i.e. truck visit, fire truck, animals, ...) to engage priority and target learners;
- Kea whanau teachers to document and share readings/research on improving boys literacy via 'Interlead';
- Kea whanau teachers to document and share literacy resources to support success for boys (i.e. [TKI](#));
- Kea whanau teachers to schedule opportunities to write everyday (e.g. free writes, quick writes, pobble 365, pixar short films etc)
- Kea whanau teachers, with the support of Julia Delany, to explore ideas for publishing other than in a book;r



- Kea whanau teachers to deliberately align what children are reading and what they are expected to write as a way of providing concrete models;
- Kea whanau teachers to actively use 'Pokeno School Writing Goals' and effective Assessment for Learning pedagogy in all writing lessons;
- Kea whanau leader to review the effectiveness of spelling and handwriting programmes;
- Kea whanau teachers to deliberately teach writing concepts with reflections;
- Kea whanau teachers will integrate 'The Game of Awesome' into their literacy programmes to support idea generation and storytelling;
- Kea Whanau Leader to attend [Boys in Literacy](#) PLD.

**Actual Outcomes:**

**Variance:**



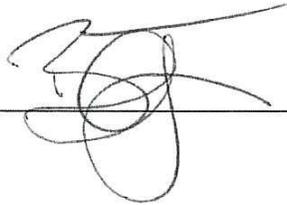
## Kiwisport Note 2022

School: Pokeno

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Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7,187.48 (excluding GST). The funding was spent on *transporting the children to various sporting events*.

Signed by Principal



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## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Pokeno 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.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF POKENO SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Pokeno School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 17, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 31 May 2023. 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **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 is responsible for the other information. The other information comprises the information included on pages 1, 18 to 27, 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.



Johann van Loggerenberg  
Director  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand