

POKENO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1442
Principal:	Blair Johnston
School Address:	54 Pokeno Road, Pokeno
School Postal Address:	54 Pokeno Road, RD2 Pokeno 2472
School Phone:	09 233 6108
School Email:	j.smith@pokeno.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Dean Shaw	Presiding Member	Elected	Sept 2025
Blair Johnston	Principal ex Officio		
Bevan Houghton	Parent Representative	Elected	Sept 2025
PJ Jacobs	Parent Representative	Elected	Sept 2025
Gavin McCarthy	Parent Representative	Elected	Sept 2025
Jacques Loots	Parent Representative	Elected	Sept 2025
Daniel Kull	Parent Representative	Elected	Sept 2025
Rajwant Kaur	Parent Representative	Co-opted	Sept 2025
Sarah Fraser	Staff Representative	Elected	Sept 2025

Accountant / Service Provider:

Edtech Financial Services Ltd

POKENO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Pokeno 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.

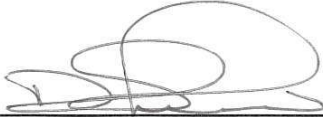
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

DEAN SHAW

Full Name of Presiding Member



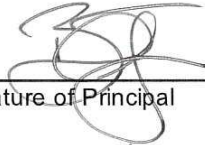
Signature of Presiding Member

27/05/2024

Date:

Blair Johnston

Full Name of Principal



Signature of Principal

27/5/2024

Date:

Pokeno School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,798,310	3,215,075	3,835,184
Locally Raised Funds	3	169,805	23,050	29,810
Interest		35,055	3,500	10,971
Total Revenue		5,003,170	3,241,625	3,875,965
Expense				
Locally Raised Funds	3	29,343	9,700	16,376
Learning Resources	4	3,267,053	2,456,205	2,813,962
Administration	5	227,669	227,105	237,416
Interest		4,026	3,500	2,570
Property	6	1,138,515	655,485	662,659
Loss on Disposal of Property, Plant and Equipment		92	-	38,080
Total Expense		4,666,698	3,351,995	3,771,063
Net Surplus / (Deficit) for the year		336,472	(110,370)	104,902
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		336,472	(110,370)	104,902

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,226,002	1,145,227	1,091,850
Total comprehensive revenue and expense for the year		336,472	(110,370)	104,902
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		74,880	-	29,250
Equity at 31 December		1,637,354	1,034,857	1,226,002
Accumulated comprehensive revenue and expense		1,637,354	1,034,857	1,226,002
Reserves		-	-	-
Equity at 31 December		1,637,354	1,034,857	1,226,002

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	689,933	322,633	428,613
Accounts Receivable	8	207,513	159,700	175,979
GST Receivable		30,891	10,000	11,526
Prepayments		35,407	16,000	16,249
Inventories	9	1,274	1,750	1,754
Investments		311,276	308,000	307,849
Funds Receivable for Capital Works Projects	16	98,499	-	-
		<u>1,374,793</u>	<u>818,083</u>	<u>941,970</u>
Current Liabilities				
Accounts Payable	12	291,076	219,500	217,854
Revenue Received in Advance	13	7,186	-	-
Provision for Cyclical Maintenance	14	-	9,400	-
Finance Lease Liability	15	20,780	12,400	12,370
Funds held for Capital Works Projects	16	75,000	-	-
		<u>394,042</u>	<u>241,300</u>	<u>230,224</u>
Working Capital Surplus/(Deficit)		980,751	576,783	711,746
Non-current Assets				
Property, Plant and Equipment	11	683,213	534,574	534,573
		<u>683,213</u>	<u>534,574</u>	<u>534,573</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	56,500	-
Finance Lease Liability	15	26,610	20,000	20,317
		<u>26,610</u>	<u>76,500</u>	<u>20,317</u>
Net Assets		<u><u>1,637,354</u></u>	<u><u>1,034,857</u></u>	<u><u>1,226,002</u></u>
Equity		<u><u>1,637,354</u></u>	<u><u>1,034,857</u></u>	<u><u>1,226,002</u></u>

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 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,286,497	914,525	1,056,089
Locally Raised Funds		176,991	23,050	16,296
Goods and Services Tax (net)		(19,365)	1,526	(6,655)
Payments to Employees		(565,138)	(533,449)	(486,362)
Payments to Suppliers		(436,612)	(408,176)	(364,230)
Interest Paid		(4,026)	(3,500)	(2,570)
Interest Received		35,358	3,483	8,386
Net cash from/(to) Operating Activities		473,705	(2,541)	220,954
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(92)	-	
Purchase of Property Plant & Equipment (and Intangibles)		(224,529)	(199,570)	(153,547)
Purchase of Investments		(3,427)	(151)	64,537
Net cash from/(to) Investing Activities		(228,048)	(199,721)	(89,010)
Cash flows from Financing Activities				
Furniture and Equipment Grant		45,630	-	29,250
Finance Lease Payments		(6,469)	96,282	(10,080)
Funds Administered on Behalf of Other Parties		(23,500)	-	
Net cash from/(to) Financing Activities		15,661	96,282	19,170
Net increase/(decrease) in cash and cash equivalents		261,318	(105,980)	151,114
Cash and cash equivalents at the beginning of the year	7	428,613	428,613	277,499
Cash and cash equivalents at the end of the year	7	689,933	322,633	428,613

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

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

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

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 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.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

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 20.

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.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Teacher 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.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery items. 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.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

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

k) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to Public Service Sector funding received in 2023 relating to the 2024 year. The funding is recorded as revenue as the obligations are earned.

o) Funds Held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School 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.

p) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 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.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

q) 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services Received In-kind

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

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,286,497	915,075	1,039,999
Teachers' Salaries Grants	2,590,098	1,880,000	2,246,260
Use of Land and Buildings Grants	921,715	420,000	548,925
	<u>4,798,310</u>	<u>3,215,075</u>	<u>3,835,184</u>

The school has opted in to the donations scheme for this year. Total amount received was \$75,211.

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	19,491	12,350	13,792
Curriculum related Activities - Purchase of goods and services	16,743	4,700	3,850
Fees for Extra Curricular Activities	431	1,000	617
Trading	1,349	2,000	1,180
Fundraising & Community Grants	131,791	3,000	9,486
Other Revenue	-	-	885
	<u>169,805</u>	<u>23,050</u>	<u>29,810</u>
Expense			
Extra Curricular Activities Costs	23,662	5,200	8,299
Trading	1,736	2,000	2,068
Fundraising and Community Grant Costs	3,675	2,000	5,257
Other Locally Raised Funds Expenditure	270	500	752
	<u>29,343</u>	<u>9,700</u>	<u>16,376</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>140,462</u>	<u>13,350</u>	<u>13,434</u>

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	105,410	95,205	106,409
Equipment Repairs	50	-	395
Information and Communication Technology	28,177	18,000	21,041
Library Resources	1,468	1,000	101
Employee Benefits - Salaries	3,005,597	2,227,000	2,558,770
Staff Development	10,605	12,000	19,777
Depreciation	115,746	103,000	107,469
	<u>3,267,053</u>	<u>2,456,205</u>	<u>2,813,962</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	7,410	7,410	7,195
Board Fees	2,470	3,640	2,980
Board Expenses	7,825	4,500	6,583
Communication	2,958	2,580	2,819
Consumables	17,148	25,500	27,856
Operating Leases	(74)	1,000	83
Other	45,355	38,410	39,530
Employee Benefits - Salaries	132,143	132,500	139,509
Insurance	5,359	4,500	4,215
Service Providers, Contractors and Consultancy	7,075	7,065	6,646
	<u>227,669</u>	<u>227,105</u>	<u>237,416</u>

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	24,707	20,700	19,096
Consultancy and Contract Services	66,085	66,885	49,662
Cyclical Maintenance	-	10,000	(56,352)
Grounds	5,944	5,500	2,678
Heat, Light and Water	54,454	65,550	34,141
Rates	376	1,850	338
Repairs and Maintenance	14,416	8,000	9,639
Use of Land and Buildings	921,715	420,000	548,925
Employee Benefits - Salaries	50,818	57,000	54,532
	<u>1,138,515</u>	<u>655,485</u>	<u>662,659</u>

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

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	689,933	322,633	428,613
Cash and cash equivalents for Statement of Cash Flows	<u>689,933</u>	<u>322,633</u>	<u>428,613</u>

Of the \$796,045 Cash and Cash Equivalents, \$76,311 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	200	200	200
Interest Receivable	3,180	3,500	3,483
Banking Staffing Underuse	-	-	16,090
Teacher Salaries Grant Receivable	204,133	156,000	156,206
	<u>207,513</u>	<u>159,700</u>	<u>175,979</u>
Receivables from Exchange Transactions	3,380	3,700	3,683
Receivables from Non-Exchange Transactions	204,133	156,000	172,296
	<u>207,513</u>	<u>159,700</u>	<u>175,979</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	1,274	1,750	1,754
	<u>1,274</u>	<u>1,750</u>	<u>1,754</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	311,276	308,000	307,849
	<u>311,276</u>	<u>308,000</u>	<u>307,849</u>
Total Investments	<u>311,276</u>	<u>308,000</u>	<u>307,849</u>

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	203,971				(15,015)	188,956
Furniture and Equipment	188,868	68,563			(31,834)	225,597
Information and Communication Technology	101,778	40,691			(42,225)	100,244
Work in Progress - Playground	-	115,000			-	115,000
Leased Assets	28,183	41,266	(5,318)		(24,677)	39,454
Library Resources	11,773	4,276	(92)		(1,995)	13,962
Balance at 31 December 2023	534,573	269,796	(5,410)	-	(115,746)	683,213

The net carrying value of computer equipment held under a finance lease is \$39,454 (2022: \$28,183)

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
	\$	\$	\$	\$	\$	\$
Buildings	301,384	(112,428)	188,956	301,384	(97,413)	203,971
Furniture and Equipment	459,699	(234,102)	225,597	391,135	(202,267)	188,868
Information and Communication Technology	311,074	(210,830)	100,244	270,382	(168,604)	101,778
Motor Vehicles	115,000	-	115,000	-	-	-
Leased Assets	107,155	(67,701)	39,454	96,569	(68,386)	28,183
Library Resources	34,097	(20,135)	13,962	30,055	(18,282)	11,773
Balance at 31 December	1,328,409	(645,196)	683,213	1,089,525	(554,952)	534,573

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	56,493	38,000	38,604
Accruals	8,580	7,800	7,845
Banking Staffing Overuse	19,237	-	550
Employee Entitlements - Salaries	204,133	170,000	167,166
Employee Entitlements - Leave Accrual	2,633	3,700	3,689
	<u>291,076</u>	<u>219,500</u>	<u>217,854</u>
Payables for Exchange Transactions	291,076	219,500	217,854
	<u>291,076</u>	<u>219,500</u>	<u>217,854</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	7,186	-	-
	<u>7,186</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	-	56,352	56,352
Increase to the Provision During the Year	-	10,000	-
Other Adjustments	-	-	(56,352)
Provision at the End of the Year	<u>-</u>	<u>66,352</u>	<u>-</u>
Cyclical Maintenance - Current	-	9,400	-
Cyclical Maintenance - Non current	-	56,500	-
	<u>-</u>	<u>65,900</u>	<u>-</u>

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

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	20,780	12,400	9,080
Later than One Year and no Later than Five Years	26,610	20,000	19,860
	<u>47,390</u>	<u>32,400</u>	<u>28,940</u>
Represented by			
Finance lease liability - Current	20,780	12,400	9,080
Finance lease liability - Non current	26,610	20,000	19,860
	<u>47,390</u>	<u>32,400</u>	<u>28,940</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Swimming Pool 243437	-	-	(88,787)	-	(88,787)
Flooding 246031	-	-	(9,713)	-	(9,713)
Principal Support 201645	-	75,000	-	-	75,000
Totals	<u>-</u>	<u>75,000</u>	<u>(98,499)</u>	<u>-</u>	<u>(23,499)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	75,000
Funds Receivable from the Ministry of Education	(98,499)

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

17. Related Party Transactions

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

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

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,470	2,980
<i>Leadership Team</i>		
Remuneration	525,855	472,986
Full-time equivalent members	4	4
Total key management personnel remuneration	528,325	475,966

There are 7 members of the Board excluding the Principal. The Board has 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:

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 -180	150 - 160
Benefits and Other Emoluments	5 - 10	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 - 110	2.00	3.00
110 - 120	2.00	1.00
120 - 130	1.00	-
	5.00	4.00

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

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts

The Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed. The Ministry is in the process of determining wash-up payments or receipts. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$140,183 (2022: nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Swimming Pool 243437	87,000	(78,300)	8,700
Flooding 246031	141,196	(9,713)	131,483

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any new contracts.

Pokeno School

Notes to the Financial Statements

For the year ended 31 December 2023

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	689,933	322,633	428,613
Receivables	207,513	159,700	175,979
Investments - Term Deposits	311,276	308,000	307,849
Total financial assets measured at amortised cost	1,208,722	790,333	912,441

Financial liabilities measured at amortised cost

Payables	291,076	219,500	217,854
Finance Leases	47,390	32,400	32,687
Total financial liabilities measured at amortised cost	338,466	251,900	250,541

22. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

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

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

In our opinion the financial statements of the School:

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

Our audit was completed on 27 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 arise 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, 27 to 33, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



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



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

The Pokeno School Board complies with the Education and Training Act 2020 requirements to be a good employer through:

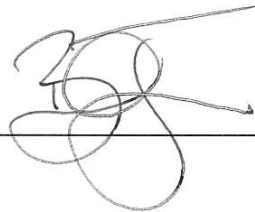
- **Good and Safe Working Conditions**
 - The hazard register is regularly checked and recorded hazards are addressed. The Principal, Executive Officer and Caretaker meet regularly to do a site check. Teachers are encouraged to raise any concerns through regular team meetings. Team leaders can then escalate to the appropriate person.
 - The School Board has engaged with EAP Services and staff are made aware of this service.
- **Equal Employment Opportunities**
 - The School Board has an EEO policy and programme through School Docs. Staff are made aware of the policy and programme through the induction process.
 - Staff are reminded annually about school policies and how to access School Docs. How to access is also available in the schools Operations/Induction Manual which is available to all staff.
- **Employment**
 - Staff are kept up to date with staffing changes and employment opportunities.
 - Vacant positions are advertised and an appointment committee determines the specific requirements for any role.
 - Appointments are made based on the applicant most closely meeting the position criteria.
 - Staff are given opportunities to engage in professional development relevant to their position. Staff have also been supported to pursue and upskill in areas outside of their designated role.


Kiwisport Note 2023

School: Pokeno

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$8,511.64 (excluding GST). The funding was spent on *transporting the children to various sporting events*.

Signed by Principal





Pokeno School

2023 End of Year Data (AoV)

2023 End of Year Reading Data

School-wide aim: To have 80% of all students ‘at’ or ‘above’ their expected curriculum level.

2023 Target: To accelerate the progress of the 79 students who are currently ‘below’ their expected NZC level to be ‘at’ their expected NZC level by the end of 2023.

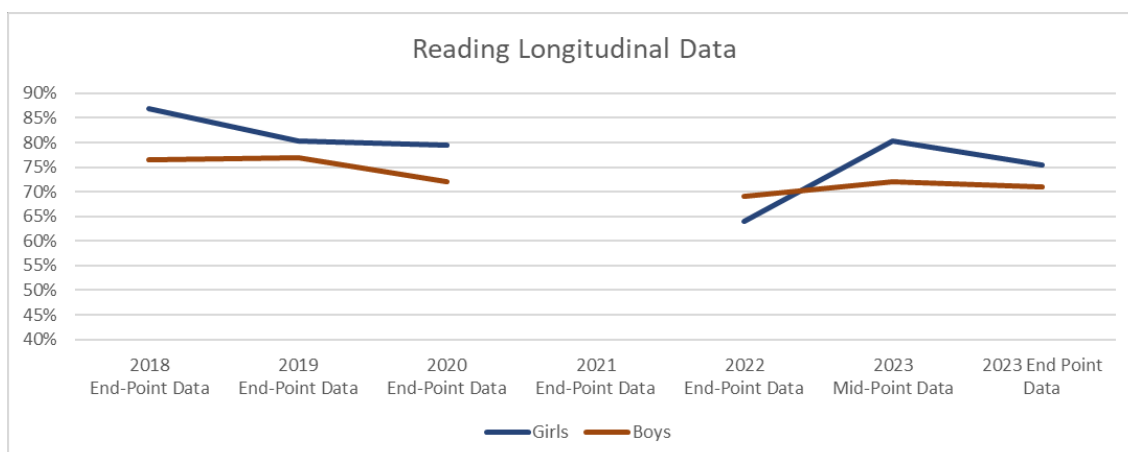
Focus 1: For 80% of all Year 6-8 learners to be ‘At’ their expected NZC level by the end of 2023. End of Year indicates that 72% of Year 2 - Year 8 at above their expected levels for Reading.

At the end of 2023 our Year 8 cohort, which was identified as being of concern in 2021 & 2022, was one of two year cohorts where achievement was disproportionately low. As a Senior Leadership team, we discussed the two years of COVID interruptions and the impact on learning and our learners.

The second cohort where achievement was disproportionately low was our Year 3’s with only 51% Reading At or Above their expected level. There are 25 learners of Māori descent in this cohort with 19/25 Below their expected Reading level. This cohort of learners will need to be targeted in 2024 with interventions to accelerate their learning and be regularly monitored.

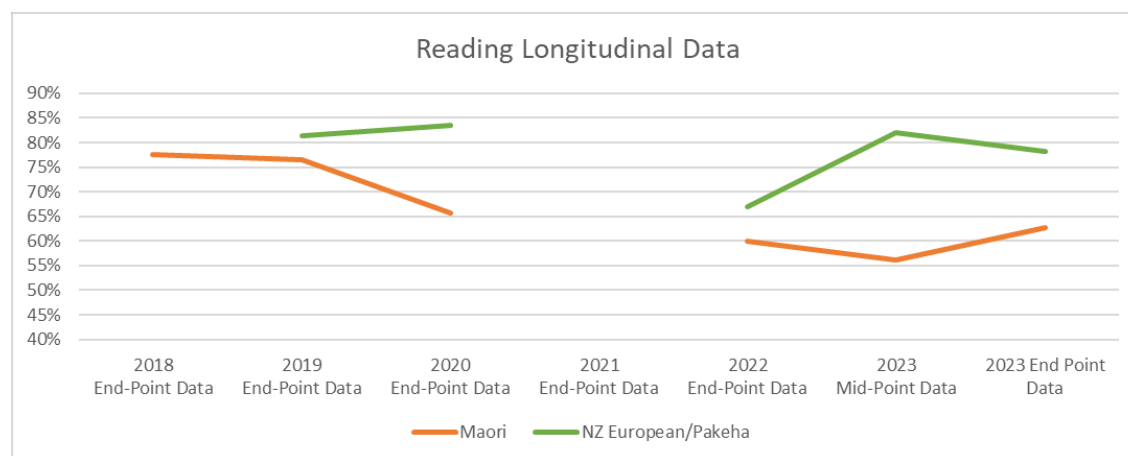
TOTAL	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	431
	64	83	69	64	66	49	36	
Below	14	41	20	12	8	11	14	120
At	23	18	21	21	29	20	16	148
Above	27	24	28	31	29	18	6	163
% At & Above	78%	51%	71%	81%	88%	78%	61%	72%

Focus 2: To accelerate the progress of boys in Years 4-8 to reduce gender disparity to less than 10%. 2023 End of Year Data indicated that 71% of our all boys were Reading at their



expected Reading level and by comparison, 75% of all girls giving a gender disparity of 4%. Of most notable concern is the achievement rates of Year 3 boys.

Focus 3: To accelerate the progress in Reading of Māori learners so that we have less than 15% disparity with learners who identify as NZ/European. 2023 End of Year data indicates that 63% (59/94) of learners of Māori descent were Reading at their expected level. This is a 9% increase from Mid-Year data but still well short of our expectation for this cohort. As mentioned previously, our 2024 Year 4 cohort will need significant targetted support and monitoring to accelerate achievement. Reading data for learners of New Zealand European / Pakeha descent had an achievement rate of 78% giving a disparity of 15%.



Focus 4: For 80% of Year 1 learners to be at Stage 5 and 80% of Year 2's at 7.4 by the end of 2023. For 85% of Year 2's not involved with Structured Literacy to be Achieving at Level 1 (PM 17-18 - Turquoise).

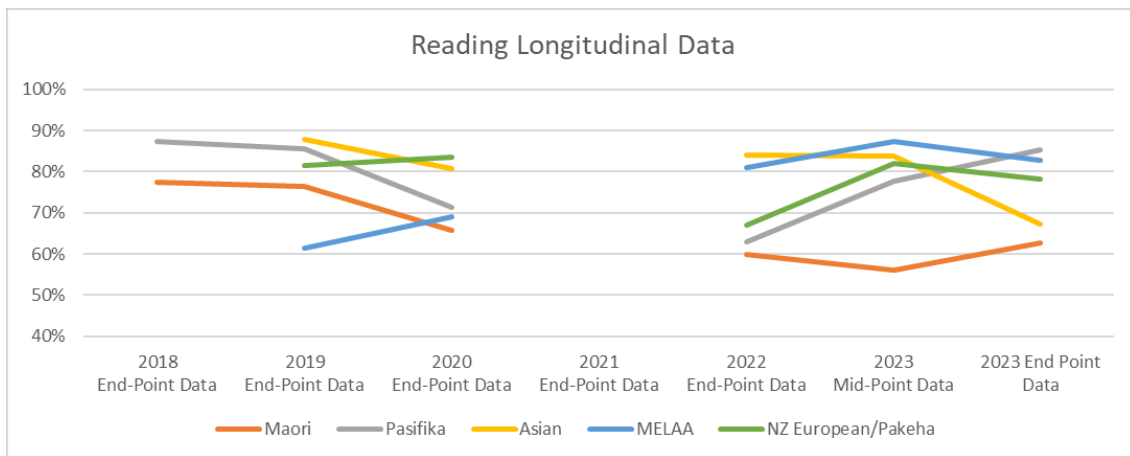
Unfortunately, I am unable to provide accurate data for our learners engaged in the Structured Literacy programme as we are having to recalibrate HERO to align with the expectations of Little Learners Love Literacy, an Australian system. Year 2 data shows that 78% of learners are currently reading At or Above their expected colour wheel level. Data indicates that there is a disproportionate number of 'Asian' (Indian) learners reading below their expected Reading level - two of whom have significant learning needs.

Target Learner Data:

2022 End of Year data for Years 3-8 indicated 89 learners who were below their expected NZC level and became our target learners for 2023. There are 53 learners left in this group of whom 22 are now Reading at their expected level.

Longitudinal Data (Ethnicity):

Longitudinal data for Reading indicates that there has been a significant decrease in Reading achievement rates for our learners of Indian descent (Yellow Line). I feel that this is an area that we should be targeting in 2024 by monitoring attendance (as we have a lot of our Indian families taking significant holidays), targeted reading interventions, collecting and analysing reading assessment data in teams and working closely with families.



2023 End of Year Writing Data

School wide aim: To have 70% of all students 'at' or 'above' their expected curriculum level.

Target: To accelerate the progress of the 154 students who are currently 'below' their expected NZC level to be 'at' their expected NZC level by the end of 2023.

Focus 1: For 70% of all Year 4-8 learners to be 'At' their expected NZC level by the end of 2023. Improvement in Writing achievement rates for our learners in 2024 must become a high priority.

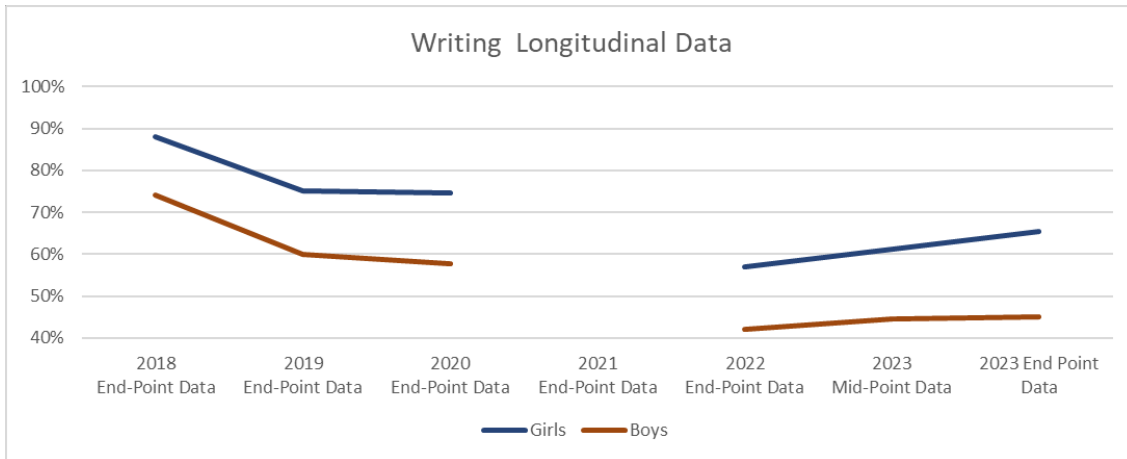
While there has been a minimal improvement in the percentage of learners at and above from 2022 (+3%) we remain 24% away from achieving our target.

An urgent focus on Writing programmes, interventions for target learners (Boys & Māori), support for our teaching team and more regular data analysis within teams and across the school is required for 2024.

TOTAL	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	458
	81	84	70	63	75	49	36	
Below	22	38	20	40	51	25	21	217
At	50	40	45	13	14	19	13	194
Above	9	6	5	10	10	5	2	47
% At & Above	73%	55%	71%	37%	32%	49%	42%	53%

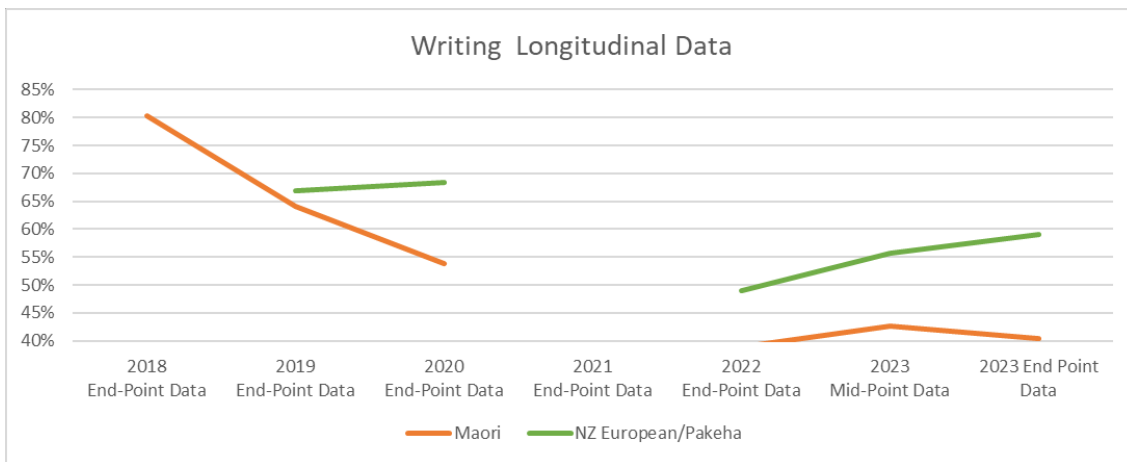
Focus 2: To accelerate the progress of boys in Years 4-8 to reduce gender disparity to less than 10%. As above there will need to be an urgent focus on Writing programmes to engage and accelerate the Writing progress of our boys. Of particular concern is our 2024 cohort of Year 6 and 7's where achievement rates were 48% and 51% respectively.

The gender disparity has increased to 20%



Focus 3: To reduce the disparity between Māori and NZ Pakeha/Europeans to less than 10%. In 2022 the disparity was 10% but data indicates that at the end of 2023, a 19% disparity existed between the achievement rates for Māori learners and NZ Europeans. Cohorts of most concern are our:

- 2024 Year 4s;
- 2024 Year 7s; and
- 2024 Year 8s.



Focus 4: For 80% of Year 1 learners to be at Stage 5 and 80% of Year 2's at 7.4 by the end of 2023. As for Reading, I have had difficulty consolidating this data to give an accurate picture of achievement. I will work with HERO to develop systems to be able to better report achievement equitably for our learners.