



Pītau-Allenvale School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3275

Principal: Ian Poulter

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PĪTAU-ALLENVALE SCHOOL

Annual Report - For the year ended 31 December 2022

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Pītau-Allenvale 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.

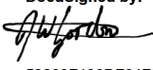
The School's 2022 financial statements are authorised for issue by the Board.

Jamie Gordon

Ian Poulter

Full Name of Presiding Member

Full Name of Principal

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Signature of Presiding Member

Signature of Principal

25 May 2023

25 May 2023

Date:

Date:

Pītau-Allenvale School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Jamie Gordon	Presiding Member	Elected	Aug 2025
Ian Poulter	Principal	ex Officio	
Sam Carnahan	Parent Representative	Elected	Aug 2025
Chris Borrill	Parent Representative	Elected	Aug 2025
Michelle Grant	Parent Representative	Elected	Aug 2025
Richard Hansen	Parent Representative	Elected	Aug 2025
Georgia Gumbley	Parent Representative	Elected	Aug 2025
Chris Nimmo	Staff Representative	Elected	Aug 2025
Evan Kidd	Parent Representative	Elected	Sep 2022
Glenn Busch	Parent Representative	Elected	Sep 2022
Megan Gare	Staff Representative	Elected	Sep 2022

Pītau-Allenvale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	7,319,447	6,554,750	7,155,812
Locally Raised Funds	3	30,122	87,047	23,754
Interest Income		61,550	10,000	19,644
Gain on Sale of Property, Plant and Equipment		-	-	407,223
		<u>7,411,119</u>	<u>6,651,797</u>	<u>7,606,433</u>
Expenses				
Locally Raised Funds	3	11,542	17,250	21,422
Learning Resources	4	6,343,065	5,786,046	6,231,142
Administration	5	204,587	190,720	230,579
Finance		2,280	-	2,171
Property	6	<u>472,667</u>	<u>627,750</u>	<u>599,021</u>
		<u>7,034,141</u>	<u>6,621,766</u>	<u>7,084,335</u>
Net Surplus / (Deficit) for the year		376,978	30,031	522,098
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>376,978</u></u>	<u><u>30,031</u></u>	<u><u>522,098</u></u>

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

Pītau-Allenvale School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,259,292	3,259,292	2,324,029
Total comprehensive revenue and expense for the year		376,978	30,031	522,098
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	413,165
Equity at 31 December		3,636,270	3,289,323	3,259,292
Accumulated comprehensive revenue and expense		3,636,270	3,289,323	3,259,292
Equity at 31 December		3,636,270	3,289,323	3,259,292

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.

Pitau-Allenvale School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	548,764	881,896	515,908
Accounts Receivable	8	373,641	468,688	877,395
GST Receivable		14,131	9,484	9,484
Prepayments		23,863	7,694	7,694
Investments	9	2,668,244	1,801,648	1,801,648
		<u>3,628,643</u>	<u>3,169,410</u>	<u>3,212,129</u>
Current Liabilities				
Accounts Payable	11	479,167	448,918	448,918
Revenue Received in Advance	12	106,611	4,000	4,000
Finance Lease Liability	13	11,585	13,489	13,489
Funds held for Capital Works Projects	14	70,279	123,873	123,873
		<u>667,642</u>	<u>590,280</u>	<u>590,280</u>
Working Capital Surplus/(Deficit)		2,961,001	2,579,130	2,621,849
Non-current Assets				
Property, Plant and Equipment	10	684,337	722,696	649,946
		<u>684,337</u>	<u>722,696</u>	<u>649,946</u>
Non-current Liabilities				
Finance Lease Liability	13	9,068	12,503	12,503
		<u>9,068</u>	<u>12,503</u>	<u>12,503</u>
Net Assets		<u>3,636,270</u>	<u>3,289,323</u>	<u>3,259,292</u>
Equity		<u>3,636,270</u>	<u>3,289,323</u>	<u>3,259,292</u>

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

Pitau-Allenvale School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,670,845	3,426,825	3,660,155
Locally Raised Funds		29,362	87,047	78,440
Goods and Services Tax (net)		(4,647)	-	(16,381)
Payments to Employees		(2,660,798)	(2,897,450)	(2,949,600)
Payments to Suppliers		(540,414)	(503,891)	(485,014)
Interest Received		-	10,000	19,765
Net cash from/(to) Operating Activities		494,348	122,531	307,365
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		584,271	-	36,851
Purchase of Property Plant & Equipment (and Intangibles)		(119,000)	243,457	(88,840)
Purchase of Investments		(866,596)	-	(418,981)
Net cash (to)/from Investing Activities		(401,325)	243,457	(470,970)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	413,165
Finance Lease Payments		(6,573)	-	(6,008)
Funds Administered on Behalf of Third Parties		(53,594)	-	123,873
Net cash (to)/from Financing Activities		(60,167)	-	531,030
Net increase/(decrease) in cash and cash equivalents		32,856	365,988	367,425
Cash and cash equivalents at the beginning of the year	7	515,908	515,908	148,483
Cash and cash equivalents at the end of the year	7	548,764	881,896	515,908

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.

Pitau-Allenvale School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Pitau-Allenvale 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.

1.2. 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 expenditure 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 whole 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.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. 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.

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

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

1.8. 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.

1.9. 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 Statement of Comprehensive Revenue and Expense over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	5–15 years
Information and communication technology	3–5 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease

1.10. 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 as 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.11. 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.

1.12. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.13. Revenue Received in Advance

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

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

1.14. 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.

1.15. Financial Instruments

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

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

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 the Statement of Comprehensive Revenue and Expense.

1.16. Borrowings

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

1.17. 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.

1.18. Budget Figures

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

1.19. 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	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,539,367	3,329,750	3,476,547
Teachers' Salaries Grants	3,588,867	2,840,000	3,369,231
Use of Land and Buildings Grants	191,213	385,000	310,034
	<u>7,319,447</u>	<u>6,554,750</u>	<u>7,155,812</u>

The School has opted in to the donations scheme for this year. Total amount received was \$21,600 (2021: \$20,550).

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	1,074	6,000	2,443
Fees for Extra Curricular Activities	1,665	10,047	11,290
Trading	4,370	8,000	5,830
Fundraising & Community Grants	4,261	-	-
Other Revenue	18,752	63,000	4,191
	<u>30,122</u>	<u>87,047</u>	<u>23,754</u>
Expenses			
Extra Curricular Activities Costs	4,066	9,250	11,027
Trading	3,892	8,000	10,395
Fundraising & Community Grant Costs	3,584	-	-
	<u>11,542</u>	<u>17,250</u>	<u>21,422</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>18,580</u>	<u>69,797</u>	<u>2,332</u>

4. Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	118,619	136,271	113,684
Equipment Repairs	3,729	3,400	1,363
Information and Communication Technology	44,323	27,000	29,165
Employee Benefits - Salaries	6,039,387	5,477,875	5,970,738
Staff Development	38,241	37,000	25,610
Depreciation	98,766	104,500	90,582
	<u>6,343,065</u>	<u>5,786,046</u>	<u>6,231,142</u>

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,038	5,000	5,750
Board Fees	2,030	1,500	1,100
Board Expenses	11,689	18,050	19,151
Communication	9,740	7,750	9,648
Consumables	33,681	31,520	31,448
Operating Lease	8,515	11,050	10,960
Legal Fees	1,516	1,000	-
Other	5,607	7,850	8,540
Employee Benefits - Salaries	106,483	88,500	125,973
Insurance	15,821	14,000	13,519
Service Providers, Contractors and Consultancy	3,467	4,500	4,490
	<u>204,587</u>	<u>190,720</u>	<u>230,579</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,407	1,700	1,844
Consultancy and Contract Services	116,837	92,500	96,645
Grounds	6,112	5,250	4,459
Heat, Light and Water	20,486	26,000	24,411
Rates	6,645	6,200	5,405
Repairs and Maintenance	45,765	35,100	63,237
Use of Land and Buildings	191,213	385,000	310,034
Security	3,559	2,000	2,359
Employee Benefits - Salaries	79,643	74,000	90,627
	<u>472,667</u>	<u>627,750</u>	<u>599,021</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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	548,764	881,896	515,908
Cash and Cash Equivalents for Statement of Cash Flows	<u>548,764</u>	<u>881,896</u>	<u>515,908</u>

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

Of the \$548,764 Cash and Cash Equivalents, \$70,279 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 2023 on Crown owned assets.

Of the \$548,764 Cash and Cash Equivalents, \$102,511 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	860	-	-
Receivables from the Ministry of Education	52,194	-	-
Income Receivable	16,284	130,298	539,005
Banking Staffing Underuse	10,000	97,075	97,075
Teacher Salaries Grant Receivable	294,303	241,315	241,315
	<u>373,641</u>	<u>468,688</u>	<u>877,395</u>
Receivables from Exchange Transactions	17,144	130,298	539,005
Receivables from Non-Exchange Transactions	356,497	338,390	338,390
	<u>373,641</u>	<u>468,688</u>	<u>877,395</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	2,668,244	1,801,648	1,801,648
Total Investments	<u>2,668,244</u>	<u>1,801,648</u>	<u>1,801,648</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	373,423	737	-	-	(12,141)	362,019
Furniture and Equipment	112,732	32,520	-	-	(12,446)	132,806
Information and Communication Technology	60,081	19,975	-	-	(28,894)	51,162
Motor Vehicles	77,272	70,140	-	-	(29,948)	117,464
Leased Assets	26,438	9,785	-	-	(15,337)	20,886
Balance at 31 December 2022	649,946	133,157	-	-	(98,766)	684,337

The net carrying value of equipment held under a finance lease is \$20,886 (2021: \$26,438)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	658,468	(296,449)	362,019	657,731	(284,308)	373,423
Furniture and Equipment	460,160	(327,354)	132,806	422,640	(309,908)	112,732
Information and Communication Technology	266,421	(215,259)	51,162	246,446	(186,365)	60,081
Motor Vehicles	384,685	(267,221)	117,464	319,544	(242,272)	77,272
Leased Assets	36,962	(16,076)	20,886	42,569	(16,131)	26,438
Balance at 31 December	1,806,696	(1,122,359)	684,337	1,688,930	(1,038,984)	649,946

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	17,902	29,777	29,777
Accruals	7,288	4,000	4,000
Employee Entitlements - Salaries	433,606	366,796	366,796
Employee Entitlements - Leave Accrual	20,371	48,345	48,345
	479,167	448,918	448,918
Payables for Exchange Transactions	479,167	448,918	448,918
	479,167	448,918	448,918

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	102,511	-	-
Other Revenue in Advance	4,100	4,000	4,000
	106,611	4,000	4,000

13. 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	12,977	15,331	15,331
Later than One Year and no Later than Five Years	9,597	13,459	13,459
Future Finance Charges	(1,921)	(2,798)	(2,798)
	20,653	25,992	25,992
Represented by:			
Finance lease liability - Current	11,585	13,489	13,489
Finance lease liability - Non current	9,068	12,503	12,503
	20,653	25,992	25,992

14. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Projects #231066		123,873	-	(53,594)	-	70,279
Fencing Project #211733		-	2,903	(2,903)	-	-
Totals		123,873	2,903	(56,497)	-	70,279

Represented by:

Funds Held on Behalf of the Ministry of Education 70,279

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Projects #231066		-	180,000	(56,127)	-	123,873
Totals		-	180,000	(56,127)	-	123,873

Represented by:

Funds Held on Behalf of the Ministry of Education 123,873

15. 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.

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and the Business Manager.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,030	1,100
<i>Leadership Team</i>		
Remuneration	610,618	448,420
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	612,648	449,520

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has a Finance committee with 3 members that meet monthly. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 -110	4.00	2.00
110 -120	2.00	2.00
	<u>6.00</u>	<u>4.00</u>

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

17. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$ 10,500	\$ -
Number of People	2	-

18. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.

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

Teacher Aide & Support Staff Settlement Wash Up

In 2022 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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

School Relocation

The school is part of the Christchurch Schools Rebuild Programme and a new build will see Pītau-Allenvale's base school relocated to West Belfast and the Wairakei satellite will be rebuilt on a site alongside Burnside Primary & Cobham Intermediate and known as Pītau Uru in the coming years. At the present time there is significant uncertainty over how the rebuild will affect the school's existing fixed assets values for building improvements which currently have a book value of approximately \$362k.

The schools leasehold improvements currently remain in use however in future, prior to moving to the new site, these assets will need to reassessed and an impairment expense may need to be recognised at that time.

Cyclical Maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme and a new build will see Pītau-Allenvale's base school relocated to West Belfast and the Wairakei satellite will be rebuilt on a site alongside Burnside Primary & Cobham Intermediate and known as Pītau Uru. At the present time there is significant uncertainty over how the rebuild will affect the School's obligations for cyclical maintenance. As a result, the School cannot make a reliable estimate of the maintenance required on School's buildings and accordingly no cyclical maintenance provision has been recognised, even though the school will be required to maintain buildings until the transition to the new school sites.

19. Commitments**(a) Capital Commitments**

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) The school has entered into contracts for the construction of a playground and other items utilising funds from the Ministry's School Investment Package, which has an approved budget of \$200,000. \$180,000 has been received from the Ministry of which \$109,721 has been spent on the project to date. The project will be fully Ministry funded.

(b) The school has committed to purchase an audio visual system for the Whanau Room at the new school site for \$27,603 (GST Excl).

(Capital commitments in relation to Ministry projects at 31 December 2021: \$123,873)

(b) Operating Commitments

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

(Operating commitments at 31 December 2021: nil)

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	548,764	881,896	515,908
Receivables	373,641	468,688	877,395
Investments - Term Deposits	2,668,244	1,801,648	1,801,648
Total Financial assets measured at amortised cost	<u>3,590,649</u>	<u>3,152,232</u>	<u>3,194,951</u>

Financial liabilities measured at amortised cost

Payables	479,167	448,918	448,918
Finance Leases	20,653	25,992	25,992
Total Financial liabilities measured at amortised Cost	<u>499,820</u>	<u>474,910</u>	<u>474,910</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.

Pītau - Allenvale School 2022 Variance Report

Consisting of :

- 2022 Annual School Improvement Plan Review
- 2022 Student Achievement Targets and Outcomes

Vision

Kia puaki te pitomata
Let the potential be revealed

Values

KORU
Kindness Ora Respect Uniqueness

Our Special Character

Pitau-Allenvale School is a specialist school located in Christchurch with a roll of 140 ORS students aged from 5 to 21 years of age, with wide-ranging needs and learning abilities. Teachers, teaching assistants, and specialist services, work with students using a team collaborative approach. In addition to the base school in Bryndwr there are double satellite classes at Ashgrove School in Rangiora and at Wairakei School, a triple satellite at Kendal, as well as a transition education centre (TEC) in Papanui that caters for students 17 years and above. The base school is being rebuilt and co-located with Belfast Senior School in West Belfast, and a new double satellite is being included in the Burnside-Cobham rebuild, both expected to be completed in 2023. Pitau-Allenvale demonstrates culturally responsive practice and sustainability. The school is a member of the Waimairi-iri Kāhui Ako and is a founding member of the Ōtautahi Specialist Professional Learning network. Pitau-Allenvale demonstrates the principles of Positive Behaviour Support and Positive Behaviour for Learning PB4L. At Pitau-Allenvale the [National Education Learning Priorities](#) are embraced: Safe and inclusive and free from racism, discrimination, and bullying; Strengthening the quality of teaching our learners receive to giving our learners the skills they need to succeed in education, work and life; Collaborating more with whānau, employers, industry and communities; Taking account of learners' needs, identities, languages and cultures in their practice, and incorporating te reo Māori and tikanga Māori into everyday activities.

We are committed to our students:

- Being happy, healthy, and as independent and as empowered as possible
- Having physical, mental, and emotional wellness
- Being effective communicators with their opinions being heard and respected
- Feeling they have purpose in life both now and beyond Allenvale
- Developing competence in living skills and self-management
- Developing personal positive relationships
- Developing personal identity and autonomy
- Being connected with whānau, friends and community
- Being physically active
- Being involved in leisure activities
- Experiencing learning that relates to their strengths and ambitions for the future
- Being safe digital citizens
- Feeling safe and secure in a supportive environment that recognises and celebrates their uniqueness, natural curiosity, and potential

Strategic Plan 2022-2024

Curriculum	<i>Inspiring and engaging students, whānau, and staff in learning</i>
	<p>Core Strategies for achieving:</p> <ul style="list-style-type: none"> ● Plan for curriculum focus ● Staff PD in Curriculum ● Staff encouraged to grow their depth of knowledge and confidence in Te Reo & Tikanga ● Plan for community/whānau education and training so learning in school has carryover to home and community, incl seesaw ● Embedding school values through PB4L behaviour curriculum and Tier one implementation ● Embed School vision, values, graduate profile. ● Clarify expectations of Assessment - holistic, key tools. Signature practices - agreeing our key pedagogies, effective pedagogies. ● 2022 Core curriculum English (Better Start Literacy) and Learning Languages. ● 2023 Core Curriculum - Health & PE or Mathematics. ● 2024 Core Curriculum - Topic based focus TBC (Arts, Science, Social Science Aotearoa NZ Histories, Technology) ● Functional Living Skills focus and assessment
Hauora	<i>Wellbeing of students, whānau, and staff</i>
	<p>Core Strategies for achieving:</p> <ul style="list-style-type: none"> ● Investment in Staff PD and in PB4L programme ● PB4L tier one systems to teach expectations and acknowledge ALL our school community ● Student engagement through interesting class programmes ● Monitoring attendance and working alongside whānau to address low attendance. ● Student voice sought so student opinions and views understood and catered for ● Regular review of students at risk ● Staff & Student wellbeing monitored ● Health & Safety programme addressing safety and wellbeing ● Whānau/Community engagement (See saw, website, Hail articles and newsletters, info evenings, events) ● Putting whānaungatanga in the bank with our families. Non threatening meeting places. Online forums can provide connection amongst whānau ● Engaging the non engagers or whānau harder to contact ● School wide festivals/celebrations ● Cultural liaison and recognition - with cultures present in our school ● Staff induction

Property	<i>Creating environments inside and out that promote great learning, a sense of safety and belonging</i>
	<p>Core Strategies for achieving:</p> <ul style="list-style-type: none">● Research property possibilities and how these benefit student learning, safety and wellbeing● View examples of best practice - build environments● Ensuring accessibility for everyone, being aware needs of students change all the time● Physical environment that supports positive student behaviour● Equipment that challenges students to try new things and allows them to relax and play safely

2022 Annual School Improvement Plan

Local Curriculum		
Need	Actions (What will we do)	When and Who (Leads)
Integration of School Values	Further clarification of meaning of KORU and how they can be observed in the kura / school PB4L PD that demonstrates integration of our values in class programmes	Graeme Eastwood and PB4L Team
<p>June 2022 update:</p> <ul style="list-style-type: none"> Staff meeting in term 1 re: the individualising of Values posters for each class. 'Essence statements' clarified. Classes developing versions of each of the values posters for their own classes. These are due at the end of term 2. <p>August 2022 update:</p> <ul style="list-style-type: none"> Teachers have completed personalised templates of the Values posters for their classrooms. Graeme to complete and print for classes The PB4L Team are working on a reward system to reinforce the values. Students will receive a perspex token as well as specific praise relating to their actions and the appropriate value, e.g. you showed resilience when you kept trying to shoot that basket. The PB4L team is then looking at a Plinko machine where students can 'cash in' their earned tokens. <p>December 2022</p> <ul style="list-style-type: none"> KORU Certificates available for classroom distribution during the term. KORU awards are now given at end of year assemblies. 1000 perspex KORU tokens have been made to further explore celebrating the values in 2023. A new classroom display model has been developed so that teachers can customise their own displays in 2023. We have a schoolwide plan in 2023 to focus on a value a term starting with Uniqueness. Implementation will be supported by the PB4L team and Graeme, 		
Ongoing development of Graduate Profile	Complete drafting with whānau and staff Consult with post-school settings in relation to desirable skills of a Pitau-Allenvale graduate Integration of Grad Profile into Local Curriculum	Graeme Eastwood
<p>June 2022 update:</p> <ul style="list-style-type: none"> A staff meeting on 14.6.22 reviewed the draft profile. Graeme to synthesise feedback and generate a second draft for early term 3 <p>August 2022 update:</p> <ul style="list-style-type: none"> The Graduate Profile has now been completed and published to classes. Next steps are to publish the doc to the community via Hail. 		

December 2022

- Now with Graduate Profile published the goal for 2023 will be to keep it foremost in teachers' minds when they are planning learning programmes, especially in the transition classes in the school.

Review of Independent Learning Plan and Independent Transition Planning & Processes	Review of all documentation and procedures Support for teachers / kaiako in relation to quality goal writing and assessment Ongoing moderation of goals and assessment to improve learning outcomes	Graeme Eastwood
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June 2022 update:

- Goal writing workshop held in term 1.
- Goal writing currently being reviewed by TLs.
- Each team runs with their own format of the 'One-Plan' in term 2.
- Exemplars to be prepared for term 3 review cycle.
- Goal for 2023: Consistent format across the school - one edition for ILP and one edition for ITP with clear transitions between each.

August 2022 update:

- TLs still working towards plan of all teachers using the same planning format for 2023.
- It is clear that further work needs to be done to effectively support effective goal writing. Recommend ongoing moderation for 2023. This may need to be in selected groups rather than by team.

December 2022

- After a review of 2022 content, the TLs have developed a new ILP / ITP template for 2023.
- The TL hui remains a good forum for goal moderation in 2023.

Students developing strong literacy base	Introduce Better Start Literacy PD and research	Jenny Gosney & Lead Team
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June 2022 update:

- Better Start Literacy PD and implementation in a selection of classes.
- Sally Clendon visited Pitau-Allenvale to see Better Start in action.

August 2022 update:

- Continued to have difficulties implementing the Better Start programme. Feedback is that it is too fast and at many times well above our students current abilities.
- We were expecting more involvement from Sally Clendon and this did not occur.

December 2022

- Decision made to cease involvement in the Better Start Literacy Programme. Meetings held with Sally Clendon and the Better Start team and other options for support have been given.

Students develop relevant functional living skills to support their growth	Explore new assessments of functional living skills (e.g. AFLS) to support quality programming and goal setting for students Training for all staff	Cate Desmond
<p>June 2022 update:</p> <ul style="list-style-type: none"> No progress in this area. Communication and Self Regulation currently ahead in the priority list. <p>August 2022 update:</p> <ul style="list-style-type: none"> Graeme and Ingrid have been exploring the AFLS. Unsure of how to proceed with this tool at the moment. <p>December 2022</p> <ul style="list-style-type: none"> No further progress has been made in this area. Will be integrated into the 2023 Strategic plan (Communication & Regulation) 		
Ongoing staff growth in Te Reo and Tikanga Māori	PD for staff to improve authentic use of Te Reo and Tikanga Māori with students and each other Implementation of Māori Achievement Strategy	Kate Summerton & Tanya Cobb
<p>June 2022 update:</p> <ul style="list-style-type: none"> Tanya and Kate appointed as Within School Leads Staff Portal updated with list of PD options for staff to improve their Reo Māori Quick reference sheets provided to staff in relation to greetings / sign offs for emails Staff provided with potential teaching resources in relation to Matariki Staff and TA meetings held to explore the meaning and significance of Matariki <p>August 2022 update:</p> <ul style="list-style-type: none"> 6 or 7 staff have signed up for Te Ahu O Te Reo in the 2nd Semester (2 staff in semester 1) Staff meeting presentation and resource provided to support Te Reo Māori in the classroom Preparations made for Te Wiki O Te Reo Māori Planning being done for a Mihi Whakatau in term 4 <p>December 2022</p> <ul style="list-style-type: none"> Tanya and Kate produced a school video showing student learning and activity with Te Reo language and themes Several staff completed Te Ahu O Te Reo 		
Physical Literacy	Ongoing support for staff to independently run class programmes that promote physical literacy in action Effective implementation of the programmes by teachers	Ed Book
<p>June 2022 update:</p> <ul style="list-style-type: none"> Ongoing support for classroom teachers to run physical skills programmes ie. Perceptual Motor Programme, Movement Skills, Swimming, Sports for Canterbury Primary and Secondary events and whole school events. 		

- We have Paula Winsor from Special Olympic Canterbury running a fundamental movement programme for our senior school

August 2022 update:

- Board approved purchase of further PMP gear
- Primary School Basketball team formed

December 2022

- Morning Exercise group started in term 4. Each site has a walking track mapped out so students and staff can either walk or run. These sessions last 15 - 20 minutes. This is used to help regulate students so they are ready to learn.
- We have had whole events each term when covid regulations permitted. We have had cross country, tabloid sports and athletics school event.
- Participated in the Kahui ako basketball tournament at the YMCA against 4 other intermediate schools. We are hoping to get a primary school tournament in 2023.

IT safety, inclusion, and enrichment	Reinforce good practice with students Provide opportunities for whānau to reflect and be informed on cybersafety for their children and young persons	Monika Limmer
<p>June 2022 update:</p> <ul style="list-style-type: none"> • Whānau offered access to attend Kāhui Ako Netsafe workshop in term 1 <p>August 2022 update:</p> <ul style="list-style-type: none"> • ICT Staff on leave <p>December 2022:</p> <ul style="list-style-type: none"> • No further progress in this area as ICT staff who were to lead this being away on extended leave 		
Transdisciplinary Approach (Specialist)	Shared understanding in educational settings incl role of the teacher Clear role understanding for specialist and teachers when supporting specific student needs	Graeme Eastwood & Michelle King
<p>June 2022 update:</p> <ul style="list-style-type: none"> • New referral procedures implemented this year to improve transparency and promote collaboration • Job Descriptions currently up for review and will sit alongside the reviewed teacher editions • More work needed to continue to clarify the 'Pitau-Allenvale way' (i.e. how SST deliver services throughout the school) <p>August 2022 update:</p> <ul style="list-style-type: none"> • SST PD day due to happen this term (after several COVID cancellations) this will look at self-regulation <p>December 2022</p> <ul style="list-style-type: none"> • The newly implemented referral system has been reviewed by the SST. This will be updated and reimplemented in 2023. • Job Descriptions for SST members are currently under review with drafts to be done for early 2023. 		

<ul style="list-style-type: none"> The establishment of the Strategic Focus Groups in 2023 will give further opportunities for teacher/SST collaboration and co-construction of programmes. 		
Whānau feel welcomed and well informed	Enrolment pack with input from all staff for whānau covering base and satellites and TEC	Manawataki & Kaiarataki
<p>June 2022 update:</p> <p>August 2022 update:</p> <ul style="list-style-type: none"> Planning being done for a Mihi Whakatau in term 4 <p>December 2022</p> <ul style="list-style-type: none"> All whānau invited to open afternoons for students moving site for 2023 All whānau of students moving site received a phone call to discuss placement decision prior to it being finalised. All new enrolments participated in an enrolment meeting. New students to the school had multiple visits to their new classroom. Nest Whānau day planned for the 7th February, 2023. 		
Support mainstream Schools who have ORS students	Involvement in district wide Pilot Scheme Work with schools in our catchment	Violet Sparke
<p>June 2022 update:</p> <ul style="list-style-type: none"> The Outreach team and Outreach Schools are working together to develop a programme of support. Progress has been hindered by Covid levels and Staff and student attendance. Ian, Vi and Adrienne met with Ferndale (Maureen and Kerry (STOS Lead) to share ideas of support. <p>August:</p> <ul style="list-style-type: none"> Regular contact with Outreach Schools has enabled conversations. Two schools in particular have fed back what training they would like (Cobham and Cotswold) Adrienne has delivered training to Cotswolds Teaching Assistants and Outreach Teachers have continued to support this. Adrienne and Vi have delivered training during a Staff Only Day to Teaching Assistants at Cobham. <p>December 2022</p> <ul style="list-style-type: none"> Training in Visual supports for communication; Level 1 Curriculum; Level 1 reading all at Cobham has been completed. Ongoing liaison via lunchtime meetings with TAs at Cotswold and work with SEN leadership on curriculum design for a range of students with high needs has been productive and will continue into 2023. Reading and reading materials for Intermediate students with their SENCo (Breen's and Cobham). This has included work around planning for individuals with ORS and how to adapt for others/utilise TAs support for groups where possible and appropriate according to student need. Transition throughout all areas of the school (New Entrants, in school transition, Primary to Intermediate, Intermediate to High School has been a high priority for schools and the additional project time has allowed us to support schools in preparing both students and staff with this. Upskilling the High School we support has also given parents and school access to pathways they were unaware of before. We are now getting more feedback from school staff which we will use with schools to develop training for their needs in 2023. 		

<ul style="list-style-type: none"> We will be working with 2 new schools in the North Canterbury area and so this may lead to further bespoke training for their needs. We will be supporting 18 students in 11 schools in 2023. 		
Grow Leadership Capability	Leadership workshops Leadership PD Mentoring	Leadership Lab PD provider Staff involved
<p>June 2022 update:</p> <ul style="list-style-type: none"> Two sessions with Chris Jansen (Leadership Lab) and Leadership team. Leadership team created PGC's to reflect this PD and personal growth resulting. Michelle and Stephanie enrolled in a year-long Leadership course. Graeme worked with Michelle to support her leadership of Specialists. Chris Jansen asked to work with Team Leaders for leadership PD. <p>August 2022 update:</p> <p>December 2022</p> <ul style="list-style-type: none"> Combined session with Senior Management team, Team leaders, Stephanie and Michelle guided by Leadership Lab Sessions for Senior Management with Chris Jansen Stephanie and Michelle completed Leadership course Specialist Team functioning well with the extra support of a senior line manager (Graeme) 		
Reporting effectively on student progress	Cement the use and value in using seesaw as a tool to report on student progress Consistent use of Seesaw in all classes Actively encourage all whānau to be linked to Seesaw	Megan Poultney Caryn Marnewick
<p>June 2022 update:</p> <ul style="list-style-type: none"> Comprehensive report with recommendations written by Caryn and Megan. Need for greater consistency highlighted. Caryn to discuss with Team Leaders to decide next steps and support in implementation. <p>August 2022 update:</p> <ul style="list-style-type: none"> Review with TLs and Seesaw Leaders took place in term 2. Further clarifications were made around expectations Leadership now making comments on Reporting Posts Megan & Caryn producing short video clips to encourage staff confidence and use Considering a promotion to encourage whānau posting <p>December 2022</p> <ul style="list-style-type: none"> The Seesaw Reporting processes ran effectively for the end of 2022. Thoughtful and insightful analysis of SeeSaw data resulted in clear direction for following year 		
Hauora / Wellbeing		

Need	Actions (What will we do)	When and Who
Embed PB4L to the benefit of students	Develop PB4L (Year 2) Behaviour matrix Continue PB4L training and PD Staff demonstrating active supervision during Takaro Report of initiatives and successes	PB4L Lead Team throughout the year
<p>June 2022 update:</p> <p>August 2022 update:</p> <ul style="list-style-type: none"> Three new team members have been established to replace two who were unable to continue to contribute and one who resigned from Pitau-Allenvale last year. Steph and Jenny have continued to attend training days. Staffing difficulties have meant it has not been possible to have Sally and Caryn at all training as intended. Steph, Sally and Caryn are attending the national conference at the end of August. New members, Jo and Lewis, attended The PB4L Expo with Jenny and excellence insight and feedback was gained. We have established our vision statement. “At Pītau-Allenvale we nurture KORU and grow potential through caring relationships, respect for individuality and celebration of positive behaviour every day in every way.” We have begun work on the Behaviour Matrix as a flow on from focus on new school values through the values posters developed for each class. We have created visual shared culture and values through the painting the school green initiative. Stencils are needed to complete this work. Jenny has worked with both the junior playground and junior main playground users to establish shared expectations and a social narrative to support active supervision. Perspex discs for the school wide reinforcement system are being made by a team member. <p>December 2022</p> <ul style="list-style-type: none"> KORU Certificates available for classroom distribution during the term. KORU awards now given at end of year assemblies. Draft Behaviour Matrix complete PB4L noticeboard up in staff room. 		
Feedback to guide future action	Exit interviews with students & whānau	Jenny Gosney
<p>June 2022 update:</p> <p>An exit interview took place with a specialist staff member who resigned</p> <p>Exit interviews are being offered to any departing staff</p>		

August 2022 update:

- Exit interviews conducted with departing staff

December 2022

Exit interview surveys completed with leaving staff and data gathered analysed to ensure feedback informed future practice

Student Agency	Small focus groups of students	Kaiarataki
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June 2022 update:

- Student leadership team has been formed and meets fortnightly to build on student advocacy and students knowing the value of their voice and using their voice to promote positive change in their community.
- 6 students were invited to join the group with five students attending.

August:

- Students visited the Christchurch City Council to learn about having a voice in your community. It was great to see the students interacting with staff at the council and the students excited about things they could be involved in. This session can be repeated next year as it has different foci each year.
- In October we visited Sarah Pallet's office where the students learnt about national politics and were also able to share their voices about things that they would like to see changed. Promoted to us that we might like to visit parliament and Sarah would give us a tour.

December 2022

- Jenny and Alysia worked with group of senior student leaders planning for proposal to visit Parliament in 2023

Whānau engagement and education	Online or face to face support	Kaiarataki and Teachers
	Parents in school (When & if covid allows) Care packs for whānau in significant stress moments Hail used by staff as an educational communication tool and school promotion tool with whānau and wider community	Ian & Team Leaders

June 2022 update:

- Hail being used effectively to communicate regular happenings in the school
- Restructuring of website planned to improve access of information for users
- A series of six webinars for whānau developed with Aspire and will be held from July - December

August 2022 update:

- Care packages issued to several parents and several staff (well received)
- Social Worker employed by school and supporting families to connect with support agencies and to support students to attend regularly
- Hail continued use as a highly effective communication tool
- Website layout being tweaked to make accessing info even easier

December 2022

- PTA Whānau Family Get Together

<ul style="list-style-type: none"> • Senior Prize Giving for students and whānau • Aspire workshops/webinars offered online 		
Induction/Welcome pack for Whānau Induction/Welcome pack for Staff	Upon arrival. Follow up after 3 months	Jenny Gosney, Vi Sparke
<p>June 2022 update:</p> <ul style="list-style-type: none"> • Kay Kala had an extended induction prior to starting classroom responsibilities. This allowed for a thorough induction prior to starting full time. This is a model that we would like to extend to all new teacher employees. <p>August 2022 update:</p> <ul style="list-style-type: none"> • Nest Hui held for whānau in term 2. <p>December 2022</p> <ul style="list-style-type: none"> • Plans finalised for NEST Hui Term 1 2023 (Tuesday 7th February) • All families of students moving sites in 2023 were invited to an open classroom to see the new classrooms and get familiar with the site. Well attended at both Kendal and Wairakei. • Ella (New teacher) had a 3 week induction prior to starting school in Jan 2023. This was an extremely valuable opportunity for Ella to get to know Pītau staff and students prior to beginning fulltime. 		
Community engagement	Community Day each term, not necessarily sports based. Open choice of activities on offer.	Teams
<p>June 2022 update:</p> <ul style="list-style-type: none"> • Whānau welcome to Cross Country day in term 2 • Whānau picnic evening in term 1 cancelled due to COVID restrictions • Burnside High School students helping with whole school events. • Avonside Side Girls participation in year 13 Physical Education programme <p>August 2022 update:</p> <ul style="list-style-type: none"> • Staff giving back initiative - Knitting for Plunket. A second box full of supplies dropped off at Papanui Plunket. <p>December 2022</p> <ul style="list-style-type: none"> • Whānau invited to school athletics event. • Family Picnic / Christmas carols held in December • All whānau were invited to end of year assemblies including kai in the classroom with students after the prize giving formalities. • PTA remained active with new parents being approached to become members 		
Encourage and monitor staff wellbeing	Staff wellbeing survey to investigate what we are doing well & ways to improve (Wellbeing@Schools)	Wellbeing Committee

	Maintain a wellbeing focus group and seek wider representation. Care packs for staff experiencing significant stress moments	
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June 2022 update:

- We have expressions from across the school to form a wellbeing group
- This group would then be responsible for reviewing current practice, surveying staff and making recommendations
- Due to other projects taking priority, the Leadership team doesn't have the capacity to drive the project
- Informal criteria developed for staff care packages and continue to be delivered. We may need to clarify this approach to avoid any perceived inconsistency

August 2022 update:

- Wellbeing group set to run in term 3
- Staff giving back initiative - Knitting for Plunket. A second box full of supplies dropped off at Papanui Plunket.

December 2022

- Staff birthdays celebrated/recognised (card and choc fish)
- Care packages issued to staff experiencing significant stress
- Yoga group active once a week

Building for the Future / Property

Need	Actions (What will we do)	When and Who
Finalise base new build plans to support effective teaching & learning	Regular meetings with Leighs Construction, WSP and the Ministry.	Principal & DP throughout the year

June 2022.

- Regular meetings attended by Jenny Gosney & Ian.
- Internal fit out being finalised.
- IT Plan drawn.
- Some quotes received for IT and F&E and appliances.
- Sod turning and blessing ceremony held

August 2022 update:

- Regular meetings held with Ministry, architect (WSP), landscape designers (Huxtable), and builders (Leighs)
- Several quotes accepted for appliances and for equipment (Security monitoring and phone system)
- Consultation with staff to ensure plans best reflect needs and innovation
- Physical work commenced onsite

December 2022

- Work begun onsite

<ul style="list-style-type: none"> Final colour schemes settled on (Internal and external) Work with Kaitiaki Studio to progress art manifestations and new logo for use in the new build 		
Plan for successful co-location on our new build site	Meetings and documentation to finalise co-location agreement with Belfast School	Principals & Boards from Pītau-Allenvale and Belfast Schools
<p>June 2022.</p> <ul style="list-style-type: none"> Informal relationship building with Belfast Leadership Team <p>August 2022 update:</p> <ul style="list-style-type: none"> On hold due to covid <p>December 2022</p> <ul style="list-style-type: none"> Meetings with Belfast Principal and property planner. Discussions re overflow of our roll and possible occupation of rooms in Belfast School or Kendal campus Co-location discussions between Principals Plan for Senior Leadership meeting in 2023 to plan logistics of putting guiding principles into action 		
Satellite New Build to meet student needs	Meetings with MOE, Burnside Primary and Cobham Intermediate throughout the year	Principal & DP
<p>June 2022.</p> <ul style="list-style-type: none"> Attended regular meetings with the Ministry and Cobham Intermediate and Burnside Primary. Build on track. IT needs and furniture/fixtures fit out agreed upon. Building will not be ready for our occupation until the end of 2023. <p>August 2022 update:</p> <ul style="list-style-type: none"> Satellite new build on target. Cobham to use our building as their admin until total build complete <p>December 2022</p> <ul style="list-style-type: none"> New satellite (ABC) finished though not able to be occupied until end of 2023 Play area plan for at the back of satellite finalised 		
Transition (TEC) location options investigated	Meeting with Ministry, other Specialist Schools during year	Ingrid North-Coombes
<p>June 2022.</p> <ul style="list-style-type: none"> Online Parent meeting for TEC parents to gauge response to proposals. All affected parents emailed asking them to complete online survey. Visits to Phillipstown site and meetings there with MOE and Ferndale. BOT accepted Phillipstown with conditions (sent to MOE). Response received and Board Chair replied seeking commitment from MOE. Meetings with Ferndale & MOE to create Memorandum of Understanding re operation of Hub. 		

August 2022 update:

- Board agreed (with conditions) to be part of the Phillipstown hub
- Multiple meetings with Ministry, Dr Gabrielle Wall, Ferndale School to establish design, vision, Memorandum of Understanding.
- Steering Committee established
- Meetings with ARA to explore links that will benefit our students and establish new opportunities. (Te Pūkenga)

December 2022

- Buildings at Phillipstown refurbished but not finished until end of term 1 2023
- Agreement for TEC students to occupy rooms at Kendal for term 1 2023
- Several PD days for teachers involved in TEC to prepare for 2023. Agreed guidelines. Agreed common curriculum. Agreed programme.

Students have playgrounds that challenge and interest them	Student and staff input sought into playgrounds that challenge learning	Jenny Gosney
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June 2022.

- Jenny gave ideas and consulted staff providing feedback to Mark Huxtable (Landscaping & Playground designer).
- Plans drawn and modified through several iterations after staff feedback.
- Emphasis on equipment and design that will challenge students and meet the specific needs of our students.

August 2022 update:

- Draft plan adopted

December 2022

- Playground design finalised after gaining feedback from students, staff, and Board

Strengthen links with our cultural Narrative	Explain the links between our building design and our cultural narrative for our new build. Communicate the significance of naming in our cultural narrative Grow the new school culture	Graeme Eastwood, Ian Poulter, Kate Summerton and Tanya Cobb
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June 2022:

- Further exploration of the cultural narrative will wait until we are closer to the new site
- Central city hīkoi for staff and another PD session re: waka and the great polynesian migration (centred around the significance of the waka as a symbol) in term 3 may help with some prior knowledge prior to further exploring narrative of new build
- Several leadership team members to attend a hui on local narratives with Ngāi Tūāhuriri in early term 3

August:

- Ministry employed Maori Designer to integrate new build appearance and visuals with our cultural narrative
- Documentation is currently available to staff and will be further promoted when we are closer to the new build

December 2022

- Maori Designer (Morgan Mathew-Hale) working with MOE and ourselves to develop school identity linked to our Cultural Narrative

Health & Safety	Review Health & Safety Programme	Health & Safety Committee
<p>June 2022:</p> <ul style="list-style-type: none"> • The Emergency Procedures posters have been updated and distributed around the school for everyone. • We have a meeting 3 times a term on a Monday after school and we have a team of 7 who regularly show up to the meetings. • We still have only 2 trained reps and would like to have another 2 staff trained. There is an option for online training. It is a 2 day course for staff. (https://worksafereps.co.nz/health-and-safety-courses/initial-hsr-training-online/) • Safety of students escaping out the doors and over the fence at Ashgrove satellite. Plan - doors fobbed and a high partition constructed to stop climbing over the fence. <p>August 2022 update:</p> <ul style="list-style-type: none"> • 3 weekly meetings during the terms • Asbestos test was completed by Argest • Lead paint on the Junior playground fence detected. Quotes sorted for the replacement of the fence palings. • BWOFF base school - Safety features corrected and signed off <p>December 2022</p> <ul style="list-style-type: none"> • 3 weekly meetings during the terms • Fence palings replaced by Vogel Fencing in the Junior playground • Asbestos Report documented. Work being carried out to address issues raised in the report. • BWOFF for Kendal site - locked gates at the back. Safety issues sorted. Fire and Emergency inspected and gave a compliance letter and a plan to support our safety plan. 		

2022 Student Achievement Targets

Student Achievement Target 1: Individual Learning Plan Goal Achievement

At least 70% of students will achieve 70% or more of their key learning goals. Two cohorts, Maori and Pasifika, and non-Māori & Pasifika

Baseline Data/Historical Position

2020 This target was **not** met. 36% of non-Māori learners achieved 70% or more of their key learning goals. 75% of Māori learners met the target.

2021 This target was **not** met. 61% of non-Māori learners achieved 70% or more of their key learning goals. 100% of Māori learners met the target.

Both of the years above were impacted by COVID. [Full analysis for 2021.](#)

Actions (What will we do)	When and Who
ILP goals agreed and documented	Students, parents, teachers, specialists, therapists Co-construct ILP in first half of term 1
Monitor goal achievement at regular intervals throughout the year	Progress data collected and analysed by classroom teacher at end of each term with next steps documented after appropriate discussion (if required) with wider support team
Exit Data collected by Kaiarataki by 14 November	Trends analysed by Leadership and Team Leaders in late November. Analysis and recommendations co-constructed by the above for Board and 2023 teachers
Report to parents	Class Teachers
Report to Board	Principal in Board meeting Dec 2022
Report to Ministry in Annual Variance statement	Principal by March 2023

YEAR END OUTCOMES

- 65% of students aged 5-14 achieved 70% or more of their key learning goals.
- 70% target missed (by 5% of learners)
- Achievement is 21% higher than 2021
- Summary graphs of historical trends [here](#)
- [Full data](#)

Student Achievement Target 2: Individual Transition Plan Goal Achievement (15-21 year olds)

At least 70% of students will achieve 75% or more of their goals. Two cohorts, Maori and Pasifika, and non-Māori & Pasifika

Baseline Data/Historical Position

2020 This target was **not** met. 36% of non-Māori learners achieved 70% or more of their key learning goals. 75% of Māori learners met the target.

2021 This target was **not** met. 61% of non-Māori learners achieved 70% or more of their key learning goals. 100% of Māori learners met the target.

Both of the years above were impacted by COVID. [Full analysis for 2021.](#)

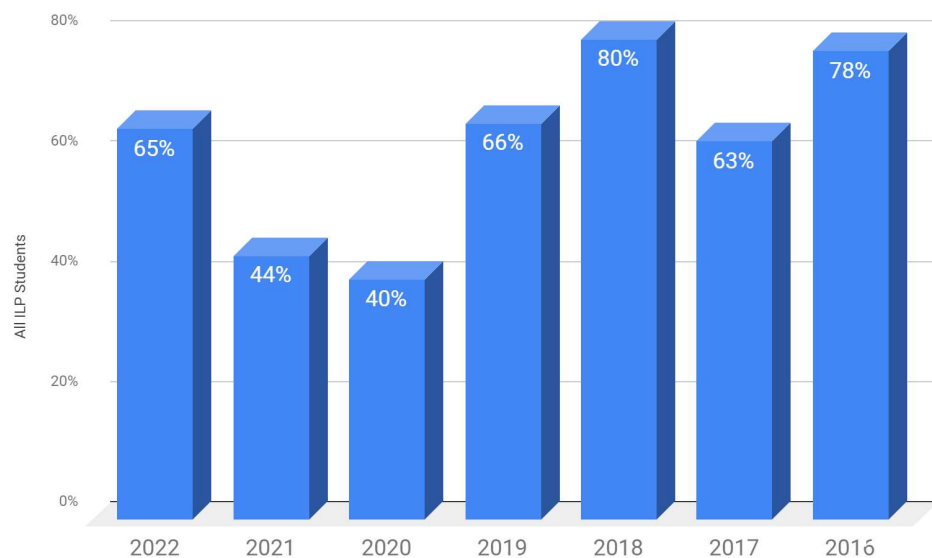
Actions (What will we do)	When and Who
ITP goals agreed and documented	Students, parents, teachers, specialists, therapists Co-construct ITP in first half of term 1
Monitor goal achievement at regular intervals throughout the year	Progress data collected and analysed by classroom teacher at end of each term with next steps documented after appropriate discussion (if required) with wider support team
Exit Data collected by Kaiarataki by 14 November	Trends analysed by Leadership and Team Leaders in late November. Analysis and recommendations co-constructed by the above for Board and 2023 teachers
Report to parents	Class Teachers
Report to Board	Principal in Board meeting Dec 2022
Report to Ministry in Annual Variance statement	Principal by March 2023

YEAR END OUTCOMES

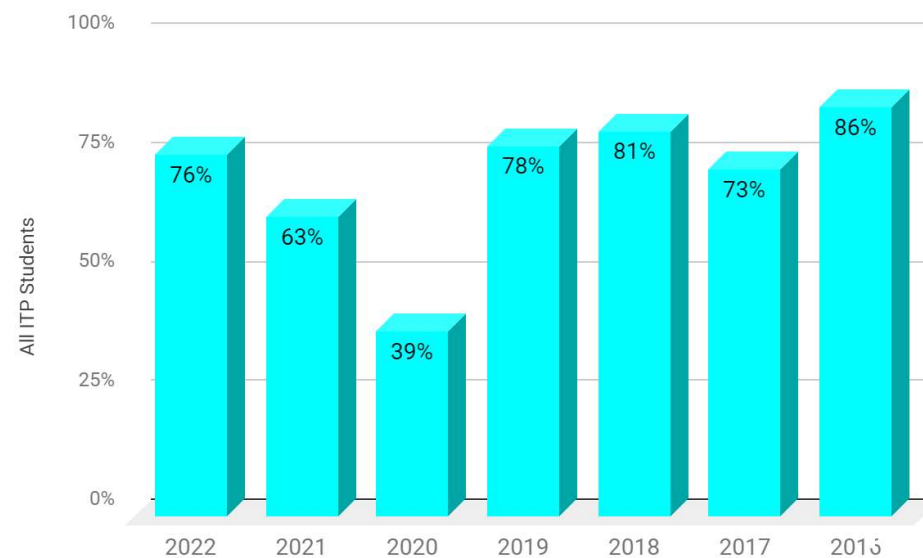
- 76% of students aged 15+ achieved 75% or more of their key learning goals.
- 70% target achieved
- Achievement is 13% higher than 2021
- Summary graphs of historical trends [here](#)
- [Full data](#)

SUMMARY OF HISTORICAL TRENDS - ILP GOAL ACHIEVEMENT, LEARNERS AGED 5-15

Goal: 70% of students will achieve 70% of their key learning goals

**SUMMARY OF HISTORICAL TRENDS - ITP GOAL ACHIEVEMENT, LEARNERS AGED 15+**

Goal: 70% of students will achieve 75% of their key learning goals





Kiwisport Funding 2022

Kiwisport is a government funding initiative to support students' participation in organised sport.

During 2022 the school received total Kiwisport funding of \$2,946.61 ex gst.

It was used to fund coaching, facility hire and transport to venues.
The number of students that participated in organised sport was 140.

Ian Poulter
Manawataki Principal



Pītau-Allenvale School

Statement of Compliance with Education and Training Act 2020 Requirements to be a good employer for the year ending 31st December 2022

At Pītau-Allenvale we demonstrate being a good employer in many ways:

- We have a Health & Safety Committee that meets regularly to ensure needs identified have been addressed and that we are also proactive.
- All staff are actively encouraged to submit works orders if any dangers/hazards or potential dangers/hazards are identified. Works Orders are responded to very quickly.
- In 2022 an Asbestos Plan was documented and implemented.
- We hold numerous staff wellbeing events and activities.
- Staff are also encouraged to assume some responsibility to maintain their own wellbeing.
- When appointing staff we are proud of our record of appointing the best candidates for the positions available and these decisions are free of bias of gender, race, religion or disability. This is in evidence in our diverse staff makeup. We live inclusion.
- Mentors and Tutor Teachers actively support staff.
- Whole school Professional Development supports staff with school strategic foci
- Individual Professional Development supports specific individual needs.
- Professional Supervision is provided for several specialists and for those in the Leadership Team.
- Being a Specialist School not only do we support students with disabilities but also staff with disabilities. Having Occupational Therapists, Physiotherapists, Speech Language Therapists and a Psychologist on staff makes our support practical and readily available.
- All staff are asked to demonstrate an increasing (annually) knowledge and use of Te Reo and Tikanga. This forms part of their Professional Growth Cycle and Professional Standards. Several staff have completed, or are completing courses and qualifications in Te Reo and Tikanga and this knowledge is being shared and well used.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PĪTAU-ALLENVALE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Pītau-Allenvale School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 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 the 25th of 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 arise from the Public Audit Act 2001.

Other information

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

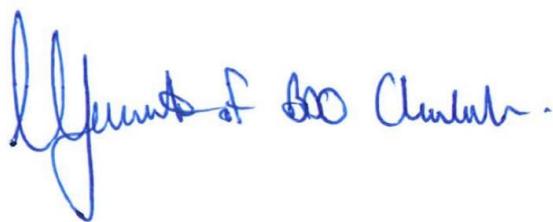
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

A handwritten signature in blue ink, which appears to read 'Warren Johnstone'.

Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand