

# HUNTERVILLE CONSOLIDATED SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 2366

**Principal:** Matt Howard

**School Address:** 33 Bruce Street

**School Postal Address:** 33 Bruce Street, Hunterville, 4730

**School Phone:** 06 322 8210

**School Email:** office@hunterville.school.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# HUNTERVILLE CONSOLIDATED SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Hunterville Consolidated 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.

  
Full Name of Presiding Member

  
Signature of Presiding Member

30/5/2024  
Date:

  
Full Name of Principal

  
Signature of Principal

30/5/2024  
Date:

# Hunterville Consolidated School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,444,243	1,321,180	1,441,664
Locally Raised Funds	3	146,094	41,800	103,117
Interest		13,732	4,000	3,730
Gain on Sale of Property, Plant and Equipment		522	-	899
<b>Total Revenue</b>		<b>1,604,591</b>	<b>1,366,980</b>	<b>1,549,410</b>
<b>Expense</b>				
Locally Raised Funds	3	47,880	14,980	19,453
Learning Resources	4	1,042,665	987,275	1,087,947
Administration	5	107,836	139,479	114,642
Interest		1,590	931	1,292
Property	6	340,339	260,200	262,557
Other Expenses	7	2,005	1,800	1,737
Loss on Disposal of Property, Plant and Equipment		6,533	-	-
<b>Total Expense</b>		<b>1,548,848</b>	<b>1,404,665</b>	<b>1,487,628</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>55,743</b>	<b>(37,685)</b>	<b>61,782</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>55,743</b>	<b>(37,685)</b>	<b>61,782</b>

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

# Hunterville Consolidated School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		397,557	326,511	326,511
Total comprehensive revenue and expense for the year		55,743	(37,685)	61,782
Contribution - Furniture and Equipment Grant		5,409	-	9,264
<b>Equity at 31 December</b>		458,709	288,826	397,557
Accumulated comprehensive revenue and expense		458,709	288,826	397,557
<b>Equity at 31 December</b>		458,709	288,826	397,557

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.

# Hunterville Consolidated School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	439,893	204,601	276,686
Accounts Receivable	9	79,918	87,953	80,956
GST Receivable		-	-	869
Prepayments		9,865	-	2,925
Inventories	10	8,451	-	8,284
Investments	11	159,652	54,609	55,625
Funds Receivable for Capital Works Projects	17	-	-	59,378
		697,779	347,163	484,723
<b>Current Liabilities</b>				
GST Payable		23,421	9,962	-
Accounts Payable	13	124,779	115,321	86,962
Revenue Received in Advance	14	8,527	-	3,478
Provision for Cyclical Maintenance	15	117,647	9,000	29,681
Finance Lease Liability	16	7,055	7,402	6,173
Funds held for Capital Works Projects	17	141,402	-	34,994
		422,831	141,685	161,288
<b>Working Capital Surplus/(Deficit)</b>		274,948	205,478	323,435
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	233,707	179,802	182,691
		233,707	179,802	182,691
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	39,236	94,473	96,265
Finance Lease Liability	16	10,710	1,981	12,304
		49,946	96,454	108,569
<b>Net Assets</b>		458,709	288,826	397,557
<b>Equity</b>		458,709	288,826	397,557

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

# Hunterville Consolidated School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		408,342	330,705	415,458
Locally Raised Funds		147,185	41,800	117,606
Goods and Services Tax (net)		24,290	-	(16,671)
Payments to Employees		(220,509)	(242,163)	(259,292)
Payments to Suppliers		(175,189)	(401,539)	(202,090)
Interest Paid		(1,590)	(931)	(1,292)
Interest Received		12,565	4,000	3,730
Net cash from/(to) Operating Activities		195,094	(268,128)	57,449
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		522	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(89,226)	(20,000)	(6,098)
Purchase of Investments		(104,026)	-	(1,016)
Net cash from/(to) Investing Activities		(192,730)	(20,000)	(7,114)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	9,264
Finance Lease Payments		(4,564)	(5,346)	(6,324)
Funds Administered on Behalf of Other Parties		165,407	-	(274,664)
Net cash from/(to) Financing Activities		160,843	(5,346)	(271,724)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>163,207</b>	<b>(293,474)</b>	<b>(221,389)</b>
Cash and cash equivalents at the beginning of the year	8	276,686	498,075	498,075
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>439,893</b>	<b>204,601</b>	<b>276,686</b>

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

# Huntermville Consolidated School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Huntermville Consolidated School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



#### *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 12.

#### **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 16. Future operating lease commitments are disclosed in note 22b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	10 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **o) Revenue Received in Advance**

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

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

## **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

## **q) Funds held for Capital works**

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

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

## **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

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

The 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.

#### **t) Financial Instruments**

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	405,884	330,705	432,169
Teachers' Salaries Grants	835,102	831,637	833,173
Use of Land and Buildings Grants	203,257	158,838	175,153
Other Government Grants	-	-	1,169
	<u>1,444,243</u>	<u>1,321,180</u>	<u>1,441,664</u>

The school has opted in to the donations scheme for this year. Total amount received was \$19,573.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	55,780	12,000	54,884
Fees for Extra Curricular Activities	38,582	880	3,955
Trading	19,945	21,900	21,971
Fundraising & Community Grants	23,389	-	15,287
Other Revenue	8,398	7,020	7,020
	<u>146,094</u>	<u>41,800</u>	<u>103,117</u>
<b>Expense</b>			
Extra Curricular Activities Costs	30,340	880	5,841
Trading	10,430	9,100	8,508
Fundraising & Community Grant Costs	2,607	-	2,664
Other Locally Raised Funds Expenditure	4,503	5,000	2,440
	<u>47,880</u>	<u>14,980</u>	<u>19,453</u>
<i>Surplus for the year Locally raised funds</i>	<u>98,214</u>	<u>26,820</u>	<u>83,664</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	29,390	23,370	59,982
Employee Benefits - Salaries	956,161	924,505	985,321
Staff Development	19,468	9,400	9,304
Depreciation	37,646	30,000	33,340
	<u>1,042,665</u>	<u>987,275</u>	<u>1,087,947</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,107	6,500	6,107
Board Fees	2,760	3,200	3,185
Board Expenses	2,996	6,800	7,423
Communication	5,741	2,500	2,434
Consumables	17,684	14,243	19,011
Other	9,606	6,715	10,542
Employee Benefits - Salaries	55,281	93,521	59,373
Insurance	1,565	-	1,167
Service Providers, Contractors and Consultancy	6,096	6,000	5,400
	<u>107,836</u>	<u>139,479</u>	<u>114,642</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,109	5,900	5,644
Cyclical Maintenance Provision	47,710	16,538	16,011
Grounds	3,024	3,000	2,486
Heat, Light and Water	9,646	10,000	9,668
Rates	3,257	3,400	3,037
Repairs and Maintenance	21,325	6,000	5,872
Use of Land and Buildings	203,257	158,838	175,153
Security	1,705	750	537
Employee Benefits - Salaries	43,306	55,774	44,149
	<u>340,339</u>	<u>260,200</u>	<u>262,557</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. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	2,005	1,800	1,737
	<u>2,005</u>	<u>1,800</u>	<u>1,737</u>

## 8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	388,840	204,601	276,686
Short-term Bank Deposits	51,053	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>439,893</u>	<u>204,601</u>	<u>276,686</u>

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

Of the \$439,893 Cash and Cash Equivalents \$141,402 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.

## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,347	12,753	1
Receivables from the Ministry of Education	4,503	-	10,742
Interest Receivable	1,167	1,200	-
Banking Staffing Underuse	8,108	4,000	3,913
Teacher Salaries Grant Receivable	64,793	70,000	66,300
	<u>79,918</u>	<u>87,953</u>	<u>80,956</u>
Receivables from Exchange Transactions	2,514	13,953	1
Receivables from Non-Exchange Transactions	77,404	74,000	80,955
	<u>79,918</u>	<u>87,953</u>	<u>80,956</u>

## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	8,451	-	8,284
	<u>8,451</u>	<u>-</u>	<u>8,284</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	159,652	54,609	55,625
Total Investments	<u>159,652</u>	<u>54,609</u>	<u>55,625</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	110,465	-	(4,584)	-	(8,654)	97,227
Furniture and Equipment	29,910	22,046	(1,378)	-	(10,570)	40,008
Information and Communication Technology	11,755	36,293	-	-	(7,109)	40,939
Motor Vehicles	-	30,435	-	-	(2,426)	28,009
Leased Assets	17,384	6,421	-	-	(7,240)	16,565
Library Resources	13,177	-	(571)	-	(1,647)	10,959
<b>Balance at 31 December 2023</b>	<b>182,691</b>	<b>95,195</b>	<b>(6,533)</b>	<b>-</b>	<b>(37,646)</b>	<b>233,707</b>

The net carrying value of equipment held under a finance lease is \$16,565 (2022: \$17,384)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	248,916	(151,689)	97,227	258,719	(148,254)	110,465
Furniture and Equipment	190,501	(150,493)	40,008	198,393	(168,483)	29,910
Information and Communication Technology	94,335	(53,396)	40,939	107,436	(95,681)	11,755
Motor Vehicles	30,435	(2,426)	28,009	-	-	-
Leased Assets	36,942	(20,377)	16,565	49,771	(32,387)	17,384
Library Resources	56,718	(45,759)	10,959	59,585	(46,408)	13,177
<b>Balance at 31 December</b>	<b>657,847</b>	<b>(424,140)</b>	<b>233,707</b>	<b>673,904</b>	<b>(491,213)</b>	<b>182,691</b>

## 13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	40,826	29,987	7,700
Accruals	16,867	9,500	10,112
Employee Entitlements - Salaries	64,793	70,000	66,300
Employee Entitlements - Leave Accrual	2,293	5,834	2,850
	<b>124,779</b>	<b>115,321</b>	<b>86,962</b>
Payables for Exchange Transactions	124,779	115,321	86,962
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>124,779</b>	<b>115,321</b>	<b>86,962</b>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income in Advance	6,650	-	3,478
Hero Clearing	(427)	-	-
Grants in Advance - Minsitry of Education	2,304	-	-
	<u>8,527</u>	<u>-</u>	<u>3,478</u>

#### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	125,946	86,935	109,935
Increase to the Provision During the Year	16,378	16,538	16,538
Use of the Provision During the Year	(16,773)	-	-
Other Adjustments	31,332	-	(527)
Provision at the End of the Year	<u>156,883</u>	<u>103,473</u>	<u>125,946</u>
Cyclical Maintenance - Current	117,647	9,000	29,681
Cyclical Maintenance - Non current	39,236	94,473	96,265
	<u>156,883</u>	<u>103,473</u>	<u>125,946</u>

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

#### 16. 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	8,293	7,402	7,501
Later than One Year and no Later than Five Years	11,632	1,981	13,806
Future Finance Charges	(2,160)	-	(2,830)
	<u>17,765</u>	<u>9,383</u>	<u>18,477</u>
<b>Represented by</b>			
Finance lease liability - Current	7,055	7,402	6,173
Finance lease liability - Non current	10,710	1,981	12,304
	<u>17,765</u>	<u>9,383</u>	<u>18,477</u>

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Blk 1 Roof Income		217718	34,994	3,788	(38,782)	-	-
New Toilets		224861	(9,316)	243,011	(92,694)	-	141,001
Blk 2,8,10 Alterations		217722	(50,062)	-	50,062	-	-
Water Damage to Ceilings & Floor Block 1		232017	-	32,000	(31,599)	-	401
Totals			(24,384)	278,799	(113,013)	-	141,402

### Represented by:

Funds Held on Behalf of the Ministry of Education	141,402
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Blk 1 Roof Income		217718	315,887	41,871	(322,764)	-	34,994
MOE Playground Junior		221651	(2,291)	2,291	-	-	-
New Toilets		224861	(9,316)	-	-	-	(9,316)
Learning Support Fence & Gates		218509	(3,938)	3,938	-	-	-
Blk 2,8,10 Alterations		217722	(50,062)	-	-	-	(50,062)
Totals			250,280	48,100	(322,764)	-	(24,384)

### Represented by:

Funds Held on Behalf of the Ministry of Education	34,994
Funds Receivable from the Ministry of Education	(59,378)

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,760	3,185
<i>Leadership Team</i>		
Remuneration	348,341	229,900
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	<u>351,101</u>	<u>233,085</u>

There are 6 members of the Board excluding the Principal. The Board has held 6 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 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	80 - 90
Benefits and Other Emoluments	4 - 5	2 - 3
Termination Benefits	-	-

### Principal 2

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

Salary and Other Payments	-	40 - 50
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	-
	<u>3.00</u>	<u>0.00</u>

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

### 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.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$761,242 (2022: \$50,566) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
New Toilets	854,545	107,997	746,548
Water Damage to Ceilings & Floor Block 1	46,293	31,599	14,694
<b>Total</b>	<b>900,838</b>	<b>139,596</b>	<b>761,242</b>

### (b) Operating Commitments

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

## 23. 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	439,893	204,601	276,686
Receivables	79,918	87,953	80,956
Investments - Term Deposits	159,652	54,609	55,625
<b>Total financial assets measured at amortised cost</b>	<b>679,463</b>	<b>347,163</b>	<b>413,267</b>

### Financial liabilities measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Payables	124,779	115,321	86,962
Finance Leases	17,765	9,383	18,477
<b>Total financial liabilities measured at amortised cost</b>	<b>142,544</b>	<b>124,704</b>	<b>105,439</b>

#### **24. Events After Balance Date**

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

#### **25. Comparatives**

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

## Hunterville Consolidated School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Greg Parkes	Presiding Member	Elected	May 2025
Matt Howard	Principal	ex Officio	
Andrew Ramsay	Parent Representative	Elected	May 2025
Bridget Harvey	Parent Representative	Elected	May 2025
Anna Dobbs	Parent Representative	Elected	Feb 2023
Jed Mcalley	Parent Representative	Elected	May 2025
Charissa Lawlor	Parent Representative	Co-opted	May 2025
JP Koteka	Staff Representative	Elected	May 2025

## Hunterville Consolidated School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,758 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Hunterville Consolidated School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



# Analysis of Variance Reporting 2023

Key:



=No inconsistencies with the accounts noted

<b>School Name:</b>	Hunterville Consolidated School		<b>School Number:</b>	2366				
<b>Strategic Aim:</b>	<p>We will provide</p> <ul style="list-style-type: none"> <li>A quality, holistic education with a focus on developing high levels of competency in reading, oral language, writing and mathematics, and promoting sport, science, the arts and other extra-curricular learning opportunities as part of a broad curriculum</li> </ul>							
<b>Annual Aim:</b>	To increase the number of children achieving at and above the Curriculum Levels, for reading, writing and maths.							
<b>Target:</b>	To focus on a select group of children (in reading, writing and mathematics) with the aim of improving their achievements (and their belief in themselves) in relation to the Curriculum Levels. Specific information is included with the baseline data.							
<b>Reading Baseline Data:</b>	<p>Students who are below the expected curriculum level or at risk of not achieving the expected curriculum level:</p> <table border="1"> <thead> <tr> <th>Start of Year</th> <th>End of Year</th> </tr> </thead> <tbody> <tr> <td>           1. Reading:            yr 3 - 5 below            yr 4 - 5 below            yr 5 - 2 below            yr 6 - 4 below            yr 7 - 3 below         </td> <td> <ul style="list-style-type: none"> <li>Year 3 - 1 below</li> <li>Year 4 - 2 below</li> <li>Year 5 - 2 below</li> <li>Year 6 - 2 below</li> <li>year 7 - all achieving</li> </ul> </td> </tr> </tbody> </table>				Start of Year	End of Year	1. Reading: yr 3 - 5 below yr 4 - 5 below yr 5 - 2 below yr 6 - 4 below yr 7 - 3 below	<ul style="list-style-type: none"> <li>Year 3 - 1 below</li> <li>Year 4 - 2 below</li> <li>Year 5 - 2 below</li> <li>Year 6 - 2 below</li> <li>year 7 - all achieving</li> </ul>
Start of Year	End of Year							
1. Reading: yr 3 - 5 below yr 4 - 5 below yr 5 - 2 below yr 6 - 4 below yr 7 - 3 below	<ul style="list-style-type: none"> <li>Year 3 - 1 below</li> <li>Year 4 - 2 below</li> <li>Year 5 - 2 below</li> <li>Year 6 - 2 below</li> <li>year 7 - all achieving</li> </ul>							

# Tātaritanga raraunga



	yr 8 - 8 below	• year 8 - 1 below

Reading What did we do?	Reading What happened?	Reading Why did it happen?	Reading Where to next?
<ul style="list-style-type: none"> <li>• Data gathered, analysed and next steps for learning for both individuals and groups were identified</li> <li>• Junior school focus in Liz Kane's 'The Code' for professional development on reading and spelling.</li> <li>• Staff attended structured literacy workshops in Bulls to consolidate</li> <li>• Ongoing review of classroom learning programmes</li> <li>• Targeted purchase of resources aligned to goals and student needs</li> <li>• Used online support programmes, Sunshine Online and STEPs</li> <li>• Strengthen school programmes through an emphasis on structured literacy.</li> <li>• Carefully chosen texts for group reading.</li> <li>• Bringing parents on-board with regards to the part they can contribute with home reading.</li> <li>• Brought in Learning village programme for our ESOL</li> </ul>	<ul style="list-style-type: none"> <li>• Students progressed at all year levels overall.</li> <li>• Structured approach to literacy was identified to have been useful.</li> <li>• Clear goals for enhancing targeted learning was beneficial.</li> <li>• Ongoing roll growth/change and movement is also reflected in this data.</li> <li>• Due to some extra staffing in later 2023 we were able to have some focussed learning groups to focus on explicit reading skills throughout the school.</li> </ul>	<ul style="list-style-type: none"> <li>• The planned actions were followed.</li> <li>• Structured literacy and Liz Kane's professional development has been successful with student progress, especially in the juniors.</li> <li>• The amount of home reading these pupils completed also made a significant difference.</li> <li>• Regular reading to a teacher.</li> <li>• Ability guided reading groups</li> <li>• More one on one reading with the teachers and teacher aides</li> <li>• A focus on ongoing use of structured literacy and explicit teaching.</li> <li>• We have had extra staffing this year too to be able to help our students succeed.</li> </ul>	<ul style="list-style-type: none"> <li>• The students who finished the year below the expected Curriculum Level will be closely monitored and supported next year.</li> <li>• Continue staff PLD into Reading – Liz Kane and structured literacy.</li> <li>• More parent involvement inside the classroom to support reading</li> <li>• Encouragement of parents to read more to their children each night.</li> <li>• Develop action plans each term for the target group</li> <li>• Reflect as a teaching team on the progress of the group</li> <li>• Looking at flip learning as a new strategy for absorbing extra learning content before engaging a classroom teacher.</li> </ul>

# Tātaritanga raraunga

students and students struggling with reading/writing.							
Writing Baseline Data:	Based on the school’s written language expectations, PACT Writing, the exemplars and the OTJs made by staff.						
	<table><tr><th>Start of Year</th><th>End of Year</th></tr><tr><td>Writing:<ul style="list-style-type: none"><li>- Year 3 - All achieving</li><li>- Year 4 - 3 below</li><li>- Year 5 - 4 below</li><li>- Year 6 - 5 below</li><li>- Year 7 - 1 below</li><li>- Year 8 - 4 below</li></ul></td><td><ul style="list-style-type: none"><li>● Year 3 - 3 below</li><li>● Year 4 - 4 below</li><li>● Year 5 - 3 below</li><li>● Year 6 - 6 below</li><li>● Year 7 - 1 below</li><li>● Year 8 - 1 below</li></ul></td></tr></table>			Start of Year	End of Year	Writing: <ul style="list-style-type: none"><li>- Year 3 - All achieving</li><li>- Year 4 - 3 below</li><li>- Year 5 - 4 below</li><li>- Year 6 - 5 below</li><li>- Year 7 - 1 below</li><li>- Year 8 - 4 below</li></ul>	<ul style="list-style-type: none"><li>● Year 3 - 3 below</li><li>● Year 4 - 4 below</li><li>● Year 5 - 3 below</li><li>● Year 6 - 6 below</li><li>● Year 7 - 1 below</li><li>● Year 8 - 1 below</li></ul>
	Start of Year	End of Year					
Writing: <ul style="list-style-type: none"><li>- Year 3 - All achieving</li><li>- Year 4 - 3 below</li><li>- Year 5 - 4 below</li><li>- Year 6 - 5 below</li><li>- Year 7 - 1 below</li><li>- Year 8 - 4 below</li></ul>	<ul style="list-style-type: none"><li>● Year 3 - 3 below</li><li>● Year 4 - 4 below</li><li>● Year 5 - 3 below</li><li>● Year 6 - 6 below</li><li>● Year 7 - 1 below</li><li>● Year 8 - 1 below</li></ul>						
<u>Writing</u> What did we do?	<u>Writing</u> What happened?	<u>Writing</u> Why did it happen?	<u>Writing</u> Where to next?				

## Tātaritanga raraunga

<ul style="list-style-type: none"> <li>As a staff we identified a target group that would progress given the time and resources. This was done with assessment, OTJ and the use of PACT Writing assessment.</li> <li>The school curriculum document is beginning to be reviewed, providing guidance, expectations, assessment and consistency when teaching writing.</li> <li>As a staff we moderated our writing.</li> <li>Focused on clear writing objectives for year groups of children, ability groups and for individuals.</li> <li>Ongoing review of the consistency of writing expectations throughout the school.</li> <li>Specific use of teacher aide to enhance learning in writing.</li> </ul>	<ul style="list-style-type: none"> <li>This data reflects student roll change/growth and includes an increase in ESOL students enrolling in 2023 in addition.</li> <li>We have been utilising learning villages.</li> <li>We have focussed on advancing each student and utilised staff/teacher aide time as appropriate/possible.</li> <li>In general students have continued to advance appropriately with their writing goals.</li> <li>Due to extra staffing we were able to allocate some focussed teaching time for writing groups across the school.</li> </ul>	<ul style="list-style-type: none"> <li>Specific areas of need were identified and addressed in a target writing group.</li> <li>As a staff we have rewritten our writing matrix, this is still under review and needs ongoing reworking to form a final document.</li> <li>We had a huge focus on structured literacy in 2023 and expect to see positive benefits of this in our writing data in the year to come.</li> </ul>	<ul style="list-style-type: none"> <li>Completion of reading matrix document. Implement and follow this.</li> <li>Use of staff appropriately to reflect our learning needs, including individual and group with consideration of resourcing and support for our ESOL students.</li> <li>One on One and Guided writing sessions</li> <li>Writing scrapbooks created to support this target group</li> <li>Continue moderating within the school will be vital to make sure teachers are accountable and are correct in their leveling of students.</li> <li>Identify areas of weakness of our at risk writers and target them.</li> <li>Reflect as a teaching team on the progress of the group</li> <li>Review of beneficial aspects of PACT and how this could assist</li> <li>Having staff review different writing programmes</li> </ul>

# Tātaritanga raraunga

Mathematics Baseline Data:	A group of 6 specific pupils in Year 5 and 6. Based on national numeracy testing, unit assessments and teacher OTJs these pupils are at the following Curriculum levels:						
	<table><tr><th>Start of Year</th><th>End of Year</th></tr><tr><td><ul style="list-style-type: none"><li>Year 3 - all achieving</li><li>Year 4 - 2 below</li><li>Year 5 - 3 below</li><li>Year 6 - 7 below</li><li>Year 7 - 2 below</li><li>Year 8 - 2 below</li></ul></td><td><ul style="list-style-type: none"><li>Year 3 - all achieving</li><li>Year 4 - 3 below</li><li>Year 5 - 5 below</li><li>Year 6 - 11 below</li><li>Year 7 - 6 below</li><li>Year 8 - 2 below</li></ul></td></tr></table>			Start of Year	End of Year	<ul style="list-style-type: none"><li>Year 3 - all achieving</li><li>Year 4 - 2 below</li><li>Year 5 - 3 below</li><li>Year 6 - 7 below</li><li>Year 7 - 2 below</li><li>Year 8 - 2 below</li></ul>	<ul style="list-style-type: none"><li>Year 3 - all achieving</li><li>Year 4 - 3 below</li><li>Year 5 - 5 below</li><li>Year 6 - 11 below</li><li>Year 7 - 6 below</li><li>Year 8 - 2 below</li></ul>
	Start of Year	End of Year					
<ul style="list-style-type: none"><li>Year 3 - all achieving</li><li>Year 4 - 2 below</li><li>Year 5 - 3 below</li><li>Year 6 - 7 below</li><li>Year 7 - 2 below</li><li>Year 8 - 2 below</li></ul>	<ul style="list-style-type: none"><li>Year 3 - all achieving</li><li>Year 4 - 3 below</li><li>Year 5 - 5 below</li><li>Year 6 - 11 below</li><li>Year 7 - 6 below</li><li>Year 8 - 2 below</li></ul>						
<u>Mathematics</u> What did we do?	<u>Mathematics</u> What happened?	<u>Mathematics</u> Why did it happen?	<u>Mathematics</u> Where to next?				
<ul style="list-style-type: none"><li>Moved everyone over to Numicon programme.</li><li>Assessed the children to identify areas of need and next steps and use of 1-1 if required, as well as explicit teaching where possible for target learning groups/individuals.</li></ul>	<ul style="list-style-type: none"><li>This year was the first year in which the whole school shifted to the numicon maths program.</li><li>This was particularly difficult for new learning for the senior school as they did not have prior learning from this programme to draw on in enhancing their learning as they attempted to understand new concepts/wording and methods. The drop in maths</li></ul>	<ul style="list-style-type: none"><li>As identified the drops in the senior school are identified to be linked to the transition to a new programme as well as student change/roll change and absences due to focus on other activities/external excursions etc which happened more often in the senior school.</li></ul>	<ul style="list-style-type: none"><li>To access more PD for senior staff to support their application of this programme for their students.</li><li>Flip learning.</li><li>Support and target all students below for 2023</li><li>More one on one sessions with the students in our target group</li><li>Maths buddies created to support and encourage discussion</li></ul>				

# Tātaritanga raraunga

<ul style="list-style-type: none"> <li>• School wide (and home based) usage of an online mathematics programme – Mathletics.</li> <li>• Targeted use of teacher aide support to support enhanced learning in mathematics.</li> <li>• Targeted purchasing of mathematics resources where needed.</li> <li>• Clearly defined targeted action plans for the pupils being targeted.</li> <li>• Schoolwide (and home based) usage of an internet based mathematics programme.</li> <li>• Analysing the present structure of classroom mathematics routines.</li> </ul>	<p>data in the senior school was a result somewhat expected and we expect this data to begin to trend upwards in the next couple of years as students and staff familiarise themselves further and gain experience with this approach.</p> <ul style="list-style-type: none"> <li>• This data reflects change in roll/growth. <ul style="list-style-type: none"> <li>- Use of extra staffing/ teacher aide time to assist student growth.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Most of the planned actions were followed through. A greater focus on working to the scope and sequence of the maths programme.</li> <li>• Some staff were also new to implementing and following this programme and they would be expected to become increasingly capable and confident in doing so the more time and application of this programme they engage in.</li> </ul>	<ul style="list-style-type: none"> <li>• Moving away from ability grouping and towards a workshop approach where we know the learners' needs.</li> <li>• Support for staff to follow numicon process</li> <li>• Target place value and basic facts</li> <li>• Develop action plans each term for the target group</li> <li>• Reflect as a teaching team on the progress of the learner</li> </ul>

# Tātaritanga raraunga

## Planning for next Year:

In 2024 the assessment targets will focus on:

- Consistent with our new strategic plan the focus for 2024 will be around advancing all students, with an emphasis on any group/individual that needs additional support for example, ESOL and Maori students to ensure the greatest assessment success for all of our learners. This will flow on from quality PD and support of the application of teaching strategies provided by our teaching staff.

*More information about specific targeted actions are included in the Hunterville School Charter.*



# Evaluation of Hunterville School Student Progress and Achievement

## Strengths:

- **High Overall Performance:** Over 80% of students are exceeding expectations in reading and writing, and over 75% in math. This indicates a strong foundation in core subjects.
- **Equity Focus:** There's consistency in achievement across genders, with females performing slightly higher than males. While Maori students show slightly lower scores, they are still well above average. The school demonstrates a commitment to closing the achievement gap for all groups.
- **Significant Improvement:** The data highlights a substantial increase in achievement from mid-year to end-of-year assessments (9% in reading, 11% in writing, 7% in math). This suggests effective teaching strategies and student engagement.

## Areas for Consideration:

- **Achievement Gap:** Although slight, there's a gap in achievement between genders and ethnicities in all subjects. Targeted interventions could be implemented to further close this gap and ensure all students reach their full potential.

**Overall, Hunterville School's student progress and achievement are excellent.** The high overall performance, focus on equity, and significant improvement throughout the year are all strong indicators of a successful learning environment. While there may be room for improvement in closing the achievement gap, the school is clearly on the right track.

# Huntermville School and Te Tiriti o Waitangi

- **Curriculum:** Te Ao Māori and mātauranga Māori are integrated into the curriculum across subjects, not as a separate subject. Local tikanga Māori are reflected in school rules and routines.
- **Te Reo Māori:** The school actively promotes and encourages the use of te reo Māori throughout the school day, in greetings, signage, and classroom activities.
- **Representation:** Māori culture is visibly represented in the school environment through art, performances, and cultural celebrations. The school is building strong relationships with the local iwi and whānau.
- **Engagement:** The school actively seeks input from whānau and iwi in decision-making processes. Opportunities are provided for whānau and iwi to participate in school events and activities.
- **Equity:** The school works to ensure Māori students achieve educational success and feel culturally supported. Culturally responsive teaching practices are implemented to meet the diverse learning needs of all students.