

PERIA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1081

Principal: Arianna Williams

School Address: 1430 Oruru Road, Peria, Kaitaia

School Postal Address: 1430 Oruru Road, Peria, Kaitaia 0482

School Phone: 09 408 5834

School Email: principal@peria.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Nikole Walker	Presiding Member	Co-opted	May 2025
Rebekah Dangen	Presiding Member	Elected	October 2023
Ariana Williams	Principal ex Officio		
Josephine Schlatter	Parent Representative	Co-opted	May 2023
Cara Lilly	Parent Representative	Elected	May 2025
Emma Price	Parent Representative	Elected	May 2025
Ray Olsen	Parent Representative	Co-opted	January 2024
Dominique Unger	Staff Representative	Elected	May 2025

Accountant / Service Provider:

Edtech Financial Services Ltd

PERIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Peria 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.

Cara Lilly

Full Name of Presiding Member

Signed by:
Cara Lilly
2336303EA8100BAD

Signature of Presiding Member

Date: 7 June 2024

Ariana Williams

Full Name of Principal

Signed by:
Ariana Williams
AF489BE0222CF072

Signature of Principal

Date: 7 June 2024

Peria School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,089,859	791,136	834,063
Locally Raised Funds	3	112,772	62,340	34,321
Use of Proprietor's Land and Buildings		-	-	-
Interest		7,406	800	2,289
Other Revenue		6,800	-	2,887
Total Revenue		1,216,837	854,276	873,560
Expense				
Locally Raised Funds	3	33,224	1,400	1,262
Learning Resources	4	670,568	525,504	507,932
Administration	5	207,528	129,475	122,931
Interest		366	-	359
Property	6	213,448	166,324	147,532
Other Expense	7	3,185	3,500	3,343
Total Expense		1,128,319	826,203	783,359
Net Surplus / (Deficit) for the year		88,518	28,073	90,201
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		88,518	28,073	90,201

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

Peria School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		358,597	358,597	265,747
Total comprehensive revenue and expense for the year		88,518	28,073	90,201
Contribution - Furniture and Equipment Grant		9,723	-	2,649
Equity at 31 December		456,838	386,670	358,597
Accumulated comprehensive revenue and expense		456,838	386,670	358,597
Reserves		-	-	-
Equity at 31 December		456,838	386,670	358,597

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.

Peria School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	352,526	210,087	242,295
Accounts Receivable	9	38,200	30,875	34,174
GST Receivable		-	1,700	1,696
Prepayments		6,296	4,500	4,297
Investments		66,103	70,000	66,103
Funds Receivable for Capital Works Projects	16	7,481	-	-
		470,606	317,162	348,565
Current Liabilities				
GST Payable		320	-	-
Accounts Payable	11	44,819	37,700	31,636
Revenue Received in Advance	12	25,386	-	6,400
Provision for Cyclical Maintenance	13	59,619	53,620	-
Painting Contract Liability	14	-	4,179	2,737
Finance Lease Liability	15	2,224	1,817	2,049
Funds held for Capital Works Projects	16	50,986	-	23,507
		183,354	97,316	66,329
Working Capital Surplus/(Deficit)		287,252	219,846	282,236
Non-current Assets				
Property, Plant and Equipment	10	189,197	185,624	137,624
		189,197	185,624	137,624
Non-current Liabilities				
Provision for Cyclical Maintenance	13	17,900	17,900	58,539
Finance Lease Liability	15	1,711	900	2,724
		19,611	18,800	61,263
Net Assets		456,838	386,670	358,597
Equity		456,838	386,670	358,597

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

Peria School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		462,385	333,772	333,362
Locally Raised Funds		138,577	55,939	56,531
Goods and Services Tax (net)		2,016	(4)	(34)
Payments to Employees		(307,273)	(199,336)	(187,640)
Payments to Suppliers		(140,288)	(130,254)	(85,190)
Interest Paid		(366)	-	(359)
Interest Received		6,977	693	1,879
Net cash from/(to) Operating Activities		162,028	60,810	118,549
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	3,763
Purchase of Property Plant & Equipment (and Intangibles)		(73,979)	(65,000)	(29,039)
Purchase of Investments		-	(3,897)	(44)
Proceeds from Sale of Investments		-	-	44
Net cash from/(to) Investing Activities		(73,979)	(68,897)	(25,276)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,074	-	2,649
Contributions from / (Distributions to) Ministry of Education		-	-	291
Finance Lease Payments		(2,153)	(2,056)	(7,025)
Painting Contract Payments		(2,737)	1,442	
Funds Administered on Behalf of Other Parties		19,998	(23,507)	603
Net cash from/(to) Financing Activities		22,182	(24,121)	(3,482)
Net increase/(decrease) in cash and cash equivalents		110,231	(32,208)	89,791
Cash and cash equivalents at the beginning of the year	8	242,295	242,295	156,520
Cash and cash equivalents at the end of the year	8	352,526	210,087	246,311

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

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

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Peria 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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in Applying Accounting Policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

f) Accounts Receivable

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

g) 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.

h) 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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

Depreciation

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

The estimated useful lives of the assets are:

Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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.

i) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

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

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

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

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

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

j) 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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

Revenue received in advance relates to fees received 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.

m) 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.

n) 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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

o) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

p) 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.

q) Budget Figures

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

r) 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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	513,666	329,756	361,565
Teachers' Salaries Grants	464,068	380,000	381,379
Use of Land and Buildings Grants	112,125	81,380	91,119
	<u>1,089,859</u>	<u>791,136</u>	<u>834,063</u>

The school has opted in to the donations scheme for this year. Total amount received was \$9,864.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	84,513	40,000	17,233
Curriculum related Activities - Purchase of goods and services	8,246	3,350	591
Trading	1,386	50	113
Fundraising & Community Grants	1,057	1,000	1,034
Other Revenue	17,570	17,940	15,350
	<u>112,772</u>	<u>62,340</u>	<u>34,321</u>
Expense			
Extra Curricular Activities Costs	23,516	500	359
Fundraising and Community Grant Costs	9,708	900	903
	<u>33,224</u>	<u>1,400</u>	<u>1,262</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u><u>79,548</u></u>	<u><u>60,940</u></u>	<u><u>33,059</u></u>

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	37,768	28,250	20,409
Information and Communication Technology	2,963	4,382	3,206
Library Resources	847	530	-
Employee Benefits - Salaries	601,900	468,842	463,925
Staff Development	3,369	6,500	2,415
Depreciation	23,721	17,000	17,977
	<u>670,568</u>	<u>525,504</u>	<u>507,932</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	8,428	4,825	4,684
Board Fees	4,654	4,950	4,635
Board Expenses	3,247	4,000	4,246
Intervention Costs & Expenses	51,281	30,000	28,203
Communication	1,201	1,580	1,362
Consumables	3,343	4,450	-
Other	2,528	3,370	5,390
Employee Benefits - Salaries	123,729	67,200	65,022
Insurance	2,325	2,300	3,797
Service Providers, Contractors and Consultancy	6,792	6,800	5,592
	<u>207,528</u>	<u>129,475</u>	<u>122,931</u>

School lunches expenditure relates to lunches for the schools' students and also for students of one local school. The school prepares and distributes lunches to this school through a Partnership Model. The school receives funding for all the lunches it provides (for all schools) from the Ministry of Education which is included in Ministry grants disclosed in note 1. It has not been possible to reliably estimate the proportion of funding that relates to the one local school, but the school is providing lunches for about 138 students and received funding for those lunches at an average rate of Years 1-3 \$4.84 and Years 4-7 \$5.67 per student per day.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	4,041	3,000	3,137
Cyclical Maintenance	24,863	19,767	(4,421)
Grounds	7,896	5,000	3,122
Heat, Light and Water	10,904	7,200	7,302
Repairs and Maintenance	6,153	6,577	7,193
Use of Land and Buildings	112,125	81,380	91,119
Employee Benefits - Salaries	47,466	43,400	40,080
	<u>213,448</u>	<u>166,324</u>	<u>147,532</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 Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Transport	3,185	3,500	3,343
	<u>3,185</u>	<u>3,500</u>	<u>3,343</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	352,526	210,087	242,295
Cash and cash equivalents for Statement of Cash Flows	<u>352,526</u>	<u>210,087</u>	<u>242,295</u>

Of the \$352,526 Cash and Cash Equivalents, \$50,986 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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	105	125	124
Interest Receivable	1,072	750	643
Banking Staffing Underuse	-	-	4,016
Teacher Salaries Grant Receivable	37,023	30,000	29,391
	<u>38,200</u>	<u>30,875</u>	<u>34,174</u>
Receivables from Exchange Transactions	1,177	875	767
Receivables from Non-Exchange Transactions	37,023	30,000	33,407
	<u>38,200</u>	<u>30,875</u>	<u>34,174</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	66,103	70,000	66,103
	<u>66,103</u>	<u>70,000</u>	<u>66,103</u>
Total Investments			

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	7,000	-	-	-	-	7,000
Buildings	64,354	4,563	-	-	(5,859)	63,058
Furniture and Equipment	48,024	44,348	-	-	(11,293)	81,079
Information and Communication Technology	9,743	25,068	-	-	(4,430)	30,381
Leased Assets	4,568	1,314	-	-	(1,647)	4,235
Library Resources	3,935	-	-	-	(492)	3,443
Balance at 31 December 2023	137,624	75,293	-	-	(23,721)	189,196

The net carrying value of equipment held under a finance lease is \$4,235 (2022: \$4,568)

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	7,000	-	7,000	7,000	-	7,000
Buildings	155,754	(92,694)	63,060	151,191	(86,837)	64,354
Furniture and Equipment	245,670	(164,594)	81,076	208,965	(160,941)	48,024
Information and Communication Technology	67,314	(36,933)	30,381	55,644	(45,901)	9,743
Leased Assets	6,195	(1,960)	4,235	4,880	(312)	4,568
Library Resources	38,210	(34,765)	3,445	38,210	(34,275)	3,935
Balance at 31 December	520,143	(330,946)	189,197	465,890	(328,266)	137,624

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	124	1,500	-
Accruals	4,824	5,000	1,151
Employee Entitlements - Salaries	37,746	30,000	29,391
Employee Entitlements - Leave Accrual	2,125	1,200	1,094
	<u>44,819</u>	<u>37,700</u>	<u>31,636</u>
Payables for Exchange Transactions	44,819	37,700	31,636
	<u>44,819</u>	<u>37,700</u>	<u>31,636</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Other revenue in Advance	25,386	-	6,400
	<u>25,386</u>	<u>-</u>	<u>6,400</u>

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	58,539	58,539	63,731
Increase to the Provision During the Year	24,863	19,767	(4,421)
Use of the Provision During the Year	(5,883)	(6,786)	(771)
Provision at the End of the Year	<u>77,519</u>	<u>71,520</u>	<u>58,539</u>
Cyclical Maintenance - Current	59,619	53,620	-
Cyclical Maintenance - Non current	17,900	17,900	58,539
	<u>77,519</u>	<u>71,520</u>	<u>58,539</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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

14. Painting Contract Liability

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Due within one year	-	4,179	2,737
	-	4,179	2,737

In 2017, the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2016, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	2,501		2,049
Later than One Year and no Later than Five Years	1,820		2,724
Later than Five Years			541
Future Finance Charges	(386)		
	3,935	-	5,314
Represented by			
Finance lease liability - Current	2,224	1,817	2,391
Finance lease liability - Non current	1,711	900	2,923
	3,935	2,717	5,314

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

16. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Solar Battery Upgrade - Project number 227040	23,507	-	(15,961)	-	7,546
Storm Damage - Project number 241307	-	804	(804)	-	-
Essential Works - Project number 242374	-	83,615	(63,734)	-	19,881
AMS Library storage - Project number 242375	-	69,550	(45,991)	-	23,559
Replacement Existing Classroom Blocks - Project number 242775	-	-	(7,481)	-	(7,481)
Totals	23,507	153,969	(133,971)	-	43,505

Represented by:

Funds Held on Behalf of the Ministry of Education	50,986
Funds Receivable from the Ministry of Education	(7,481)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Bike Track - Project number 225373	700	-	(700)	-	-
Solar Battery Upgrade - Project number 227040	23,507	-	-	-	23,507
Totals	22,904	1,303	(700)	-	23,507

Represented by:

Funds Held on Behalf of the Ministry of Education	23,507
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,654	4,635
<i>Leadership Team</i>		
Remuneration	125,825	117,194
Full-time equivalent members	1	1
Total key management personnel remuneration	130,479	121,829

There are 6 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	100-120
Benefits and Other Emoluments	0-5	0-5

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	0.00	0.00
	0.00	0.00

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

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash-up Amounts

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and The Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$43,440 (2022:\$26,661) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Essential Works - Project number 242374	92,966	63,734	29,232
AMS Library storage - Project number 242375	81,510	45,991	35,519
Solar Battery Upgrade - Project number 227040	27,525	15,961	11,564
Replacement Existing Classroom Blocks - Project number 242775	250,000	7,481	242,519
Total	452,001	133,167	318,834

Peria School

Notes to the Financial Statements

For the year ended 31 December 2023

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	352,526	210,087	242,295
Receivables	38,200	30,875	34,174
Investments - Term Deposits	66,103	70,000	66,103
Total financial assets measured at amortised cost	<u>456,829</u>	<u>310,962</u>	<u>342,572</u>

Financial liabilities measured at amortised cost

Payables	44,819	37,700	31,636
Finance Leases	3,935	2,717	4,773
Painting Contract Liability	-	4,179	2,737
Total financial liabilities measured at amortised cost	<u>48,754</u>	<u>44,596</u>	<u>39,146</u>

22. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PERIA SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Peria School (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 7 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Statement of Responsibility, Members of the Board, Kiwisport, Analysis of Variance, Report on how the school have given effect to Te Tiriti o Waitangi and 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

Signed by:

8D7F1C48BC01BDCA

Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand
7 June 2024



PERIA SCHOOL

Analysis of Variance 2023

OUR VISION

Working in Harmony to Learn, Create and Grow.

We will support and inspire our students to:

Develop holistically – Achieve academically – Embrace Diversity – Encourage Sustainability

Strategic Goal 1

AKO

To design a responsive Peria School curriculum that engages, challenges and inspires all ākonga.

Strategic Initiatives

- 1a. Use evidence informed approaches to challenge and support all students to reach their full potential in Literacy and Mathematics. (NELPs 2,3,4,6)
- 1b. Create a Student-Centred Localised Curriculum using our Peria School Inquiry Model. (NELPs 2,3,4,5,6)
- 1c. Become digitally fluent and creative users of Technology. (NELP 6)
- 1d. Grow all teachers as learners and leaders. (NELP 6)

Strategic Goal 2

TE TAI AO

To create a positive learning environment that promotes innovation, inclusiveness & sustainable practices.

Strategic Initiatives

- 2a. Plan and implement our Peria School Enviro Strategy – Sustainable practices. (NELPs 1,2,3,6)
- 2b. Successfully implement our Behaviour Management Plan and monitor and evaluate impact. (NELPs 1,2,3,6)
- 2c. Create learning spaces inside and outside of the classroom that reflect and promote innovation & inclusiveness. (NELPs 1,2,3,5)
- 2d. Create a culture of care and focus on ensuring well being needs are met for Staff and Students.(NELPs 1,3)

Success is when...

Our Students are confident, connected learners that challenge themselves to co-design a curriculum that they are inspired and motivated to engage in.

Our Teachers are expert facilitators of learning who ensure that students develop holistically through a well constructed, responsive curriculum.

All ākonga (learners) including - Staff, Students and Whānau can collaborate to design and create safe learning environments that exemplify our Peria School Vision, Values and Priorities.





Our Values

We work together
Manaakitanga / Ako





We show Courage
Whakamanawanui

We Care and show Respect
Kaitiakitanga





AKO - Strategic Goal 1 - To design a responsive Peria School curriculum that engages, challenges and inspires all ākonga.

What did we do?	Outcomes (What happened)	Reason for Variance	Evaluation (Where to next?)
1a. Use evidence-informed approaches to challenge and support all students to reach their full potential in Literacy and Mathematics.	<p>Literacy - Teachers across the school were supported to implement aspects of Structured Literacy into their programme.</p> <p>I appointed a literacy lead (Dominique) who worked alongside staff to teach them the assessment for LLLL and helped to plan for SL for groups of students and whole class support.</p> <p>Resources were bought to support the roll out of SL across the school. At least \$15k worth of readers and teaching supports such as games, teacher manuals.</p> <p>2023 End of Year Reading Data (70 students total) 9/9 Year 1 at or above 6/9 Year 2 at or above 1/6 Year 3 at or above 9/15 Year 4 at or above 4/9 Year 5 at or above 8/13 Year 6 at or above 2/3 Year 7 at or above 5/6 year 8 at or above 63% of students at or above in Reading 67% of students at or above in Writing</p> <p>Assessment For learning</p> <p>All teachers were successful at implementing aspects of AFL across their planning, teaching and learning programmes. The support was consistent from Susan and teachers understood by the end of the year the importance of clarity of what is being taught, how and why. All teachers are using SC and LI in the form of questions in their class.</p>	<p> Partially achieved</p> <p>Some teachers have put more time into implementing SL into their classroom programme. This has impacted on the implementation of SL across the school.</p> <p>Most teachers Years 1-5 have implemented SL successfully into their classrooms. Te Puna and Te Awa have their programmes up and running and functioning well.</p> <p>Te Moana teacher is a PRT so she is working to learn the SL structure and teaching pedagogy and practice.</p> <p>Te Rangi teacher has been learning how to support those seniors who have additional learning needs in literacy and the literacy lead has been supporting this teacher with that.</p> <p>Transference of skills from reading to writing is variable across the school. Professional development in this area is needed to support teacher content knowledge, pedagogy in Reading and writing reciprocity and practice.</p> <p> Achieved</p>	<p>All teachers are to have SL as a teaching and inquiry goal. We will unpack this as part of our PGC and PLG mahi. Teachers are to be held accountable for student progress in SL and planning must be consistent and regularly checked by literacy lead. Data to be collated and shared to improve outcomes for students throughout the year.</p> <p>Teachers to have regular PD on structured literacy from external providers e.g. Liz Kane and in school literacy lead, PLG Hui. Across school PD opportunities will be explored.</p> <p>Staff hui focused on the Science of Reading, the code, the writing revolution and David Kilpatrick works throughout the year in 2024. Teachers and kaiawhina learning together.</p> <p>Continue our AFL practices we have learnt throughout the year and make sure that our planning incorporates clarity of learning for students. e.g. sharing planning, co-constructing success criteria / learning intentions.</p>
1b. Create a Student-Centred Localised Curriculum using our Peria School Inquiry Model.	<p>As this is the huge undertaking we committed to some outcomes for this goal including</p> <ol style="list-style-type: none"> 1. Collaboratively planning our inquiry so all teachers are able to support each other with resources, teaching and learning, planning for inquiry topics. 2. All staff members asked students what they would like to learn about each term to gauge interest for various topics. 3. We use the same planning format and simplified it so all teachers felt confident in what they were doing. 	<p> Partially achieved</p> <p>Teachers are still lacking confidence in planning inquiry topics.</p> <p>There is a lack of curriculum coverage across the year so a 3 year curriculum plan is needed.</p>	<p>Engage with other schools, experts to understand how to effectively plan for inquiry. Look at various inquiry planning models and see what would fit our school. Have a curriculum / inquiry plan for the year already mapped out in the year before, which we have already successfully achieved. We need to continue this and make time to get this done at the end of each year.</p>
1c. Become digitally fluent and creative users of Technology.	<p>All students have access to a device either chromebook / ipad</p> <p>Teachers are growing in confidence in incorporating digital devices and tools into their planning.</p> <p>Our Makerspace was created that will have various digital tools available for students to grow their skills and explore various programmes</p> <p>The Makerspace facilitator is incorporating various tech programmes into the curriculum for students to explore.</p>	<p> Partially achieved</p>	<p>Teachers in Te Puna and Te Awa to model and use elements of digital technology in their curriculum to ensure that digital fluency and digital citizenship are developed from an early age.</p> <p>A rubric to show what students will learn about digital tech to be developed for across the school.</p>

TAIAO - Strategic Goal 2 - To create a positive learning environment that promotes innovation, inclusiveness & sustainable practices.

What did we do?	Outcomes (What happened)	Reason for Variance	Evaluation (Where to next?)
2a. Plan and implement our Peria School Enviro Strategy – Sustainable practices.	<p>A plan was created which was implemented by Te Rangi students across the school.</p> <p>Frances worked with Morag and Shoda on some across school activities such as Kauri VR.</p> <p>Connecting with Nature Students are actively engaged in composting and worm farming activities.</p> <p>Our students are actively involved in seed collecting and propagating cuttings, contributing to the conservation of indigenous flora.</p> <p>Through our vegetable gardens, students learn essential skills in nurturing plants and harvesting produce. The process of creating apple cider vinegar from our own harvests highlights resourcefulness and an understanding of the value of locally sourced goods.</p>	 Partially achieved <p>When we evaluated this area at the end of 2023 a few things came up that need to be undertaken to strengthen this area.</p> <ol style="list-style-type: none"> 1. More ownership of this area across the school with all teachers and students not just Te Rangi. 2. A enviro plan needs to be co-constructed with all stakeholders to ensure buy in. 	<p>When we evaluated this area at the end of 2023 a few things came up that need to be undertaken to strengthen this area.</p> <ol style="list-style-type: none"> 1. More ownership of this area across the school with all teachers and students not just Te Rangi. 2. A enviro plan needs to be co-constructed with all stakeholders to ensure buy in.
2b. Successfully implement our Behaviour Management Plan and monitor and evaluate impact.	<p>A bullying audit was completed in 2023.</p> <p>Professional learning took place with teachers on Relational plans, trauma informed practices and neuroscience.</p> <p>A whānau hui was held and part of this was talking about the 3R's from Bruce Perry and how we can foster positive relationships with students and children, what to do when students are dysregulated.</p> <p>The instances of extreme behaviour is very low and all students with ETAP entries were students with IEP / IBP plans or students new to school.</p>	 Partially achieved	<p>We need to create our Relational plan based on feedback from teachers, whānau and students. What is best practice and what does the evidence suggest works best.</p> <p>Ensure that the plan is communicated effectively amongst all stakeholders and continue to build knowledge on these key concepts with teachers, students, whānau.</p>
2c. Create learning spaces inside and outside of the classroom that reflect and promote innovation & inclusiveness.	<p>New storage / cabinetry in all classrooms Classrooms have new furniture. So all classrooms now have modern furniture.</p> <p>Shade sails in Te Puna learning through play area Makerspace created in Hall, with technology.</p> <p>Wananga space purchased, needs modernising. The whole school has no leaks, buildings have been fixed, spouting upgraded.</p>	 Partially achieved	<p>New builds underway Outside spaces such as netball court, learning through play area still needs upgrading. Shade solutions still required for areas of the school.</p>
Create a culture of care and focus on ensuring well being needs are met for Staff and Students.	<p>Staff satisfaction completed - analysis lead to change e.g better communication and systems for sharing information.</p> <p>Bullying audit completed - information used to in form relational planning. EAP shared widely with staff who have taken on board this invite and said how worthwhile it is.</p>	 Partially achieved	<p>Hauora needs to be a key focus for 2024 for everyone. All aspects such as mental, physical, spiritual and whānau (relationships)</p>

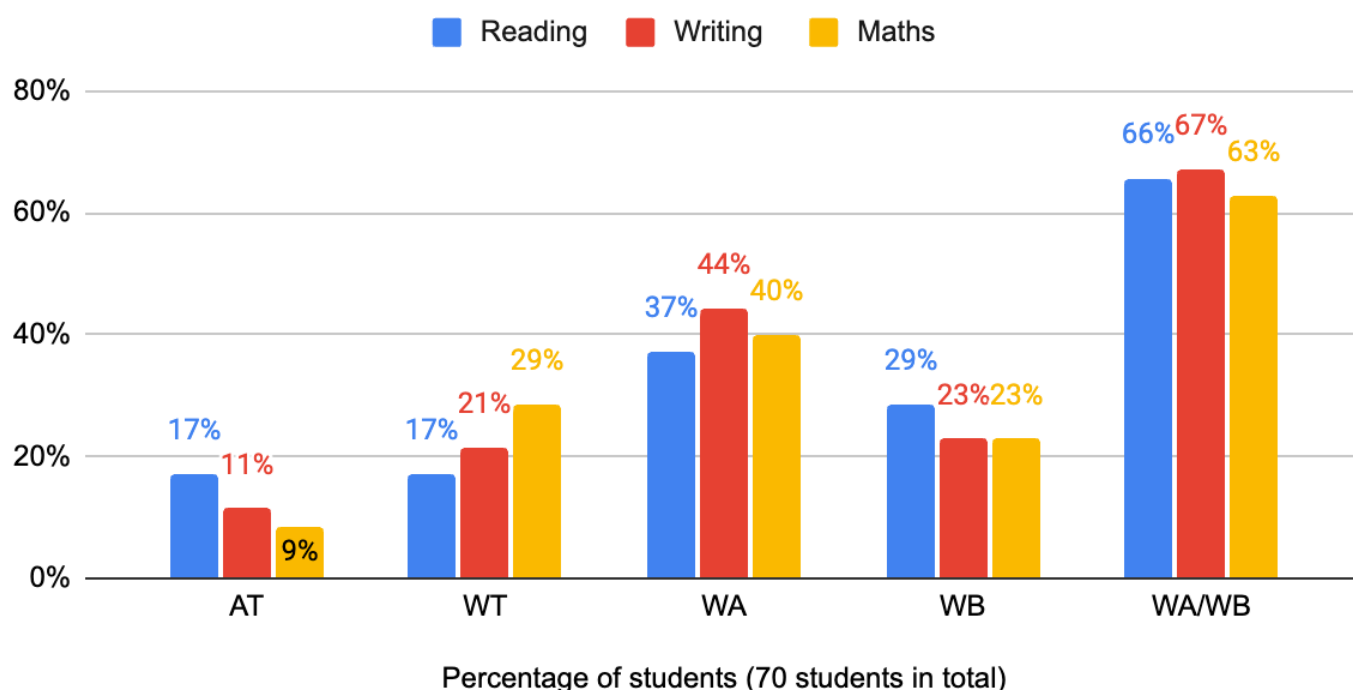
TAIAO - Strategic Goal 2 - To create a positive learning environment that promotes innovation, inclusiveness & sustainable practices.

What did we do?	Outcomes (What happened)	Reason for Variance	Evaluation (Where to next?)
Reading: 65% of students reading at or beyond by the end of 2023. All at risk students working towards and supported through structured literacy. All teachers to be able to implement the foundations of SL into their classrooms either through group work or with target students.	<p>65.7% at or above in Reading (70 students) 56.7% of Māori students working at or above in Reading (30 students)</p> <p>17.1% of students At Risk of not achieving curriculum level in Reading (12 students)</p> <p>Structured literacy embedded in Te Puna and Te Awa, developing in Te Moana as PRT Teacher started July 2023 and targeted SL in Te Rangi.</p>	<p>Achieved</p> 	<p>All teachers are to have SL as a teaching and inquiry goal. We will unpack this as part of our PGC and PLG mahi. Teachers are to be held accountable for student progress in SL and planning must be consistent and regularly checked by literacy lead.</p> <p>Teachers to have regular PD on structured literacy from external providers e.g. Liz Kane and in school literacy lead, PLG Hui. Across school PD opportunities will be explored.</p> <p>Focus on priority students / at risk across the school through PGC goal setting / targets.</p>
Writing: 75% of students working at or beyond in Writing. Those students who are at risk or working towards are to be target students or have IEP or IBP programmes in place. Teachers to monitor the progress of these students to show progress if no movement across levels, highlighting movement within levels. Undertake moderation with other schools to ensure consistency of moderation practice.	<p>67.1% at or above in Writing (t20 students) 53.3% Māori students working at or above (total - 30 students)</p>	<p>Partially Achieved</p> 	<p>Focus on the writing revolution and the code to support students in Writing. As part of our PGC / PLG hui.</p> <p>Continue to attend PD in Writing.</p> <p>Teachers PRT, less experienced to visit other schools to see best practice in writing.</p>
Math: 70% of students working at or beyond in Maths. Students to know their stages and next steps using their assessment information. Teachers to collaboratively develop a clear pedagogy statement to support consistency of practice across the school.	<p>62.9% working at or above in Maths. 46.7% Māori students working at or above in Maths.</p>	<p>Not achieved</p> 	<p>PLD required across the school. A clear understanding of the Science of Maths needed.</p> <p>A scope and sequence to be created to ensure that students are exposed to Math concepts in a timely manner for their age, stage which will cumulatively build Math knowledge and strategy knowledge as they progress through the school.</p>
Reading: The 6 year 5 students at the end of 2022 who are at Risk are supported to make progress dependent on their goals and abilities. Teachers closely monitor these students and ensure that IEP/IBP or other supports are in place to support student progress.	<p>4 of the Year 5 students are still at risk of not achieving. 1 of the Year 5 (now year 6 students) is working towards. Although all students have made progress they have not made enough to show in the data.</p>	<p>Not achieved</p> 	<p>These students need to be identified and have tier 2 support put in place and monitoring from teachers and literacy lead. Also to be target students for PGC / PLG groups.</p>



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Whole School Percentage Totals - Reading, Writing and Maths EOY 2023

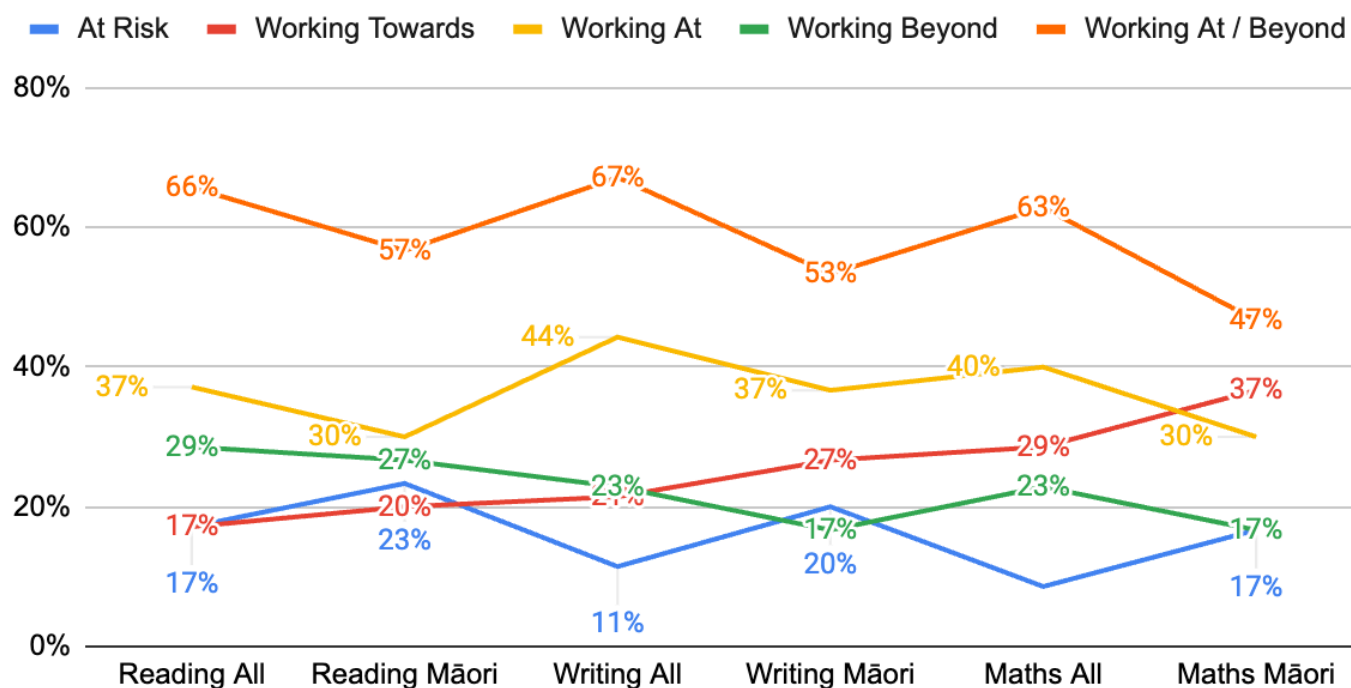


	AR	WT	WA	WB	WA/WB
Reading	12	12	26	20	46
Writing	8	15	31	16	47
Maths	6	20	28	16	44

In 2023 we had 66% of students achieving at or above in Reading, 67% at or above in Writing and 63% achieving at or above in Maths. We have come through a period of change. We have taken on board structured literacy as a way to ensure consistency in our junior school and this has been implemented in our Year 1-4 classrooms. We have diagnostically noticed, through observations and discussions with students, staff and whānau, progress in achievement of students in these year levels. We are working on a way to assess this that illustrates the progress that students have made towards being where they should be in Reading. We note that although some students are not achieving the curriculum level they should be in Reading they have made marked progress towards this. We also note that many students have entered our school that have started in the later year levels and have not had the foundation of coming through our school from new entrants. This disparity is something we note and are working towards rectifying by having support through a structured literacy approach in our later year levels. We have had a new teacher (classroom) start mid year 2023 and she has started to use this approach with our year 4 and 5 students and will continue to do so into 2024. We will also be training our teacher aides in our SL approach and ensuring that all of our teachers are SL competent by

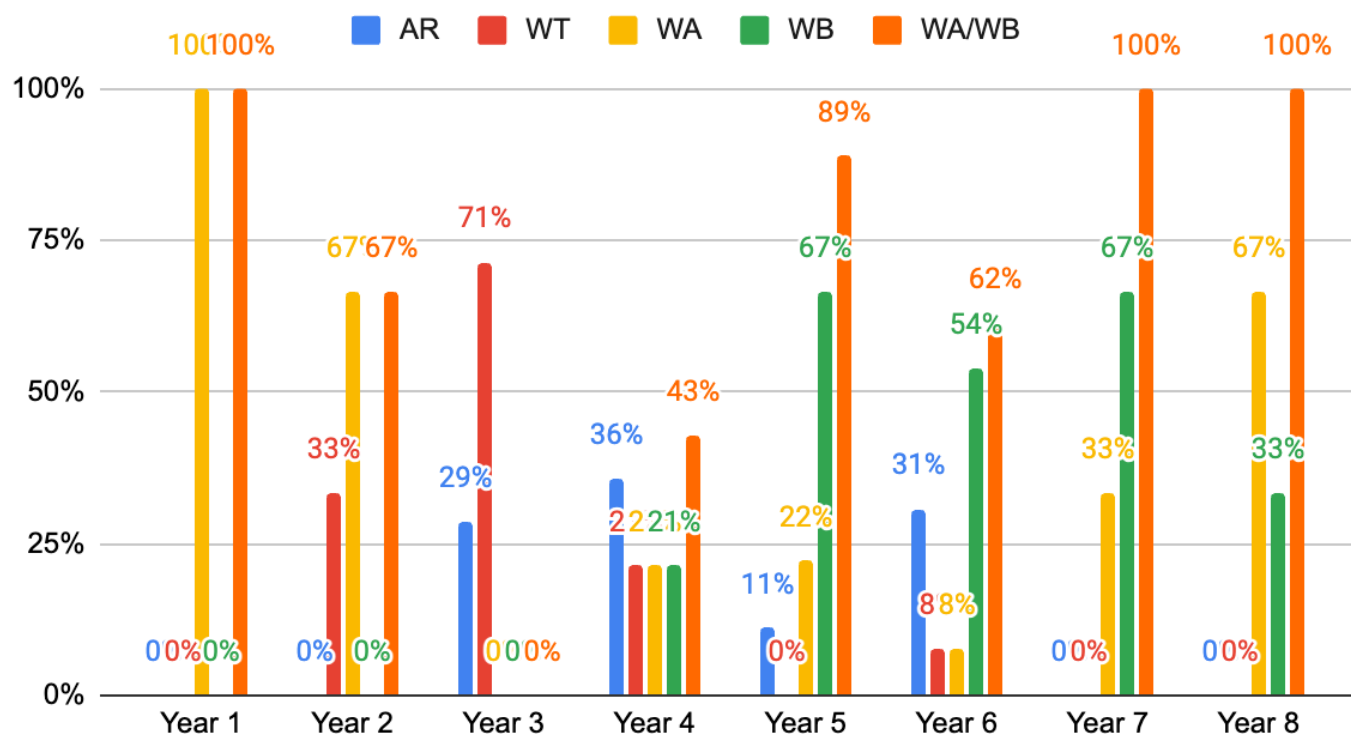
the end of 2024. In 2024 Maths will be our focus as this is a need across the school for teachers. An intensive consistent approach, including development of teacher content and pedagogical knowledge will ensure that we work towards achieving better outcomes for our students and our Māori students in this curriculum area. We are using the writing revolution to improve our writing and reading outcomes in 2024 for all students, especially in the area of comprehension and writing.

Comparison of all students to Māori students in Reading, Writing and Maths - End of Year 2023

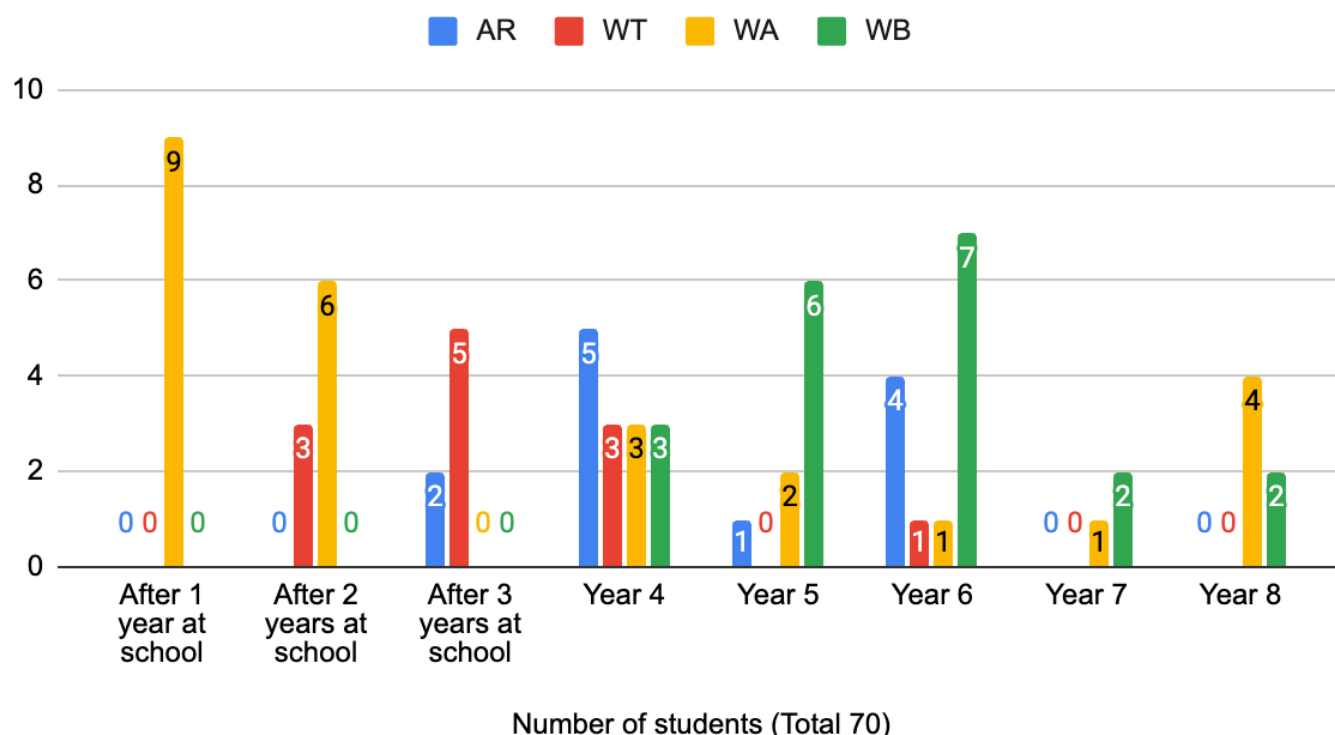


There is a noticeable disparity between the outcomes of our Māori students in relation to other students in all curriculum areas. In reading 57% of students are working at or above, in writing 53% are working at or above and in Maths 47% are working at or above. We aim to close this gap by targeted support, through our Teacher inquiry and through our Professional growth cycle. We know that our Māori students are more than capable of making these gains with consistent, targeted and effective teaching. We are working on ensuring consistency across the school in our learning programmes in all areas. As noted above we have a strategic plan and clear curriculum plans for how we can achieve this. As part of teaching as inquiry teachers will have targets, with a focus on our Māori students and continue to work to close the achievement gap for our Māori students. A number of our Māori students who are not achieving at or above with the should have IEP / IBP plans or learning needs in which they have external support form various agencies. We have also had a huge focus on wananga and understanding the holistic needs of our Māori students. We have employed a kapa haka tutor, we are heavily focused on enacting Te Tiriti o Waitangi and ensuring the needs of our Māori students are met through various learning opportunities including wananga and Makerspace. This is also our focus through our Kahui Ako.

Whole School Reading Data by Year Level - End of Year 2023

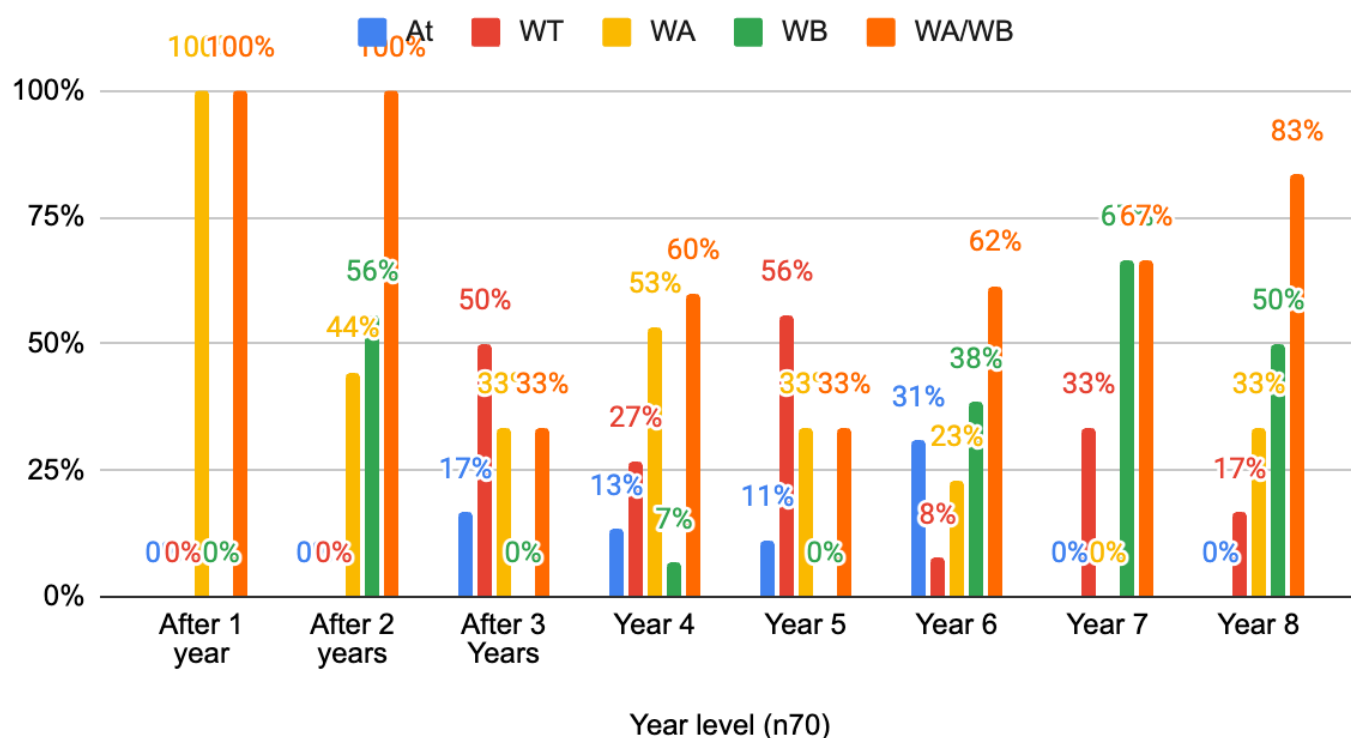


Whole School Reading Data by year level - End of Year 2023

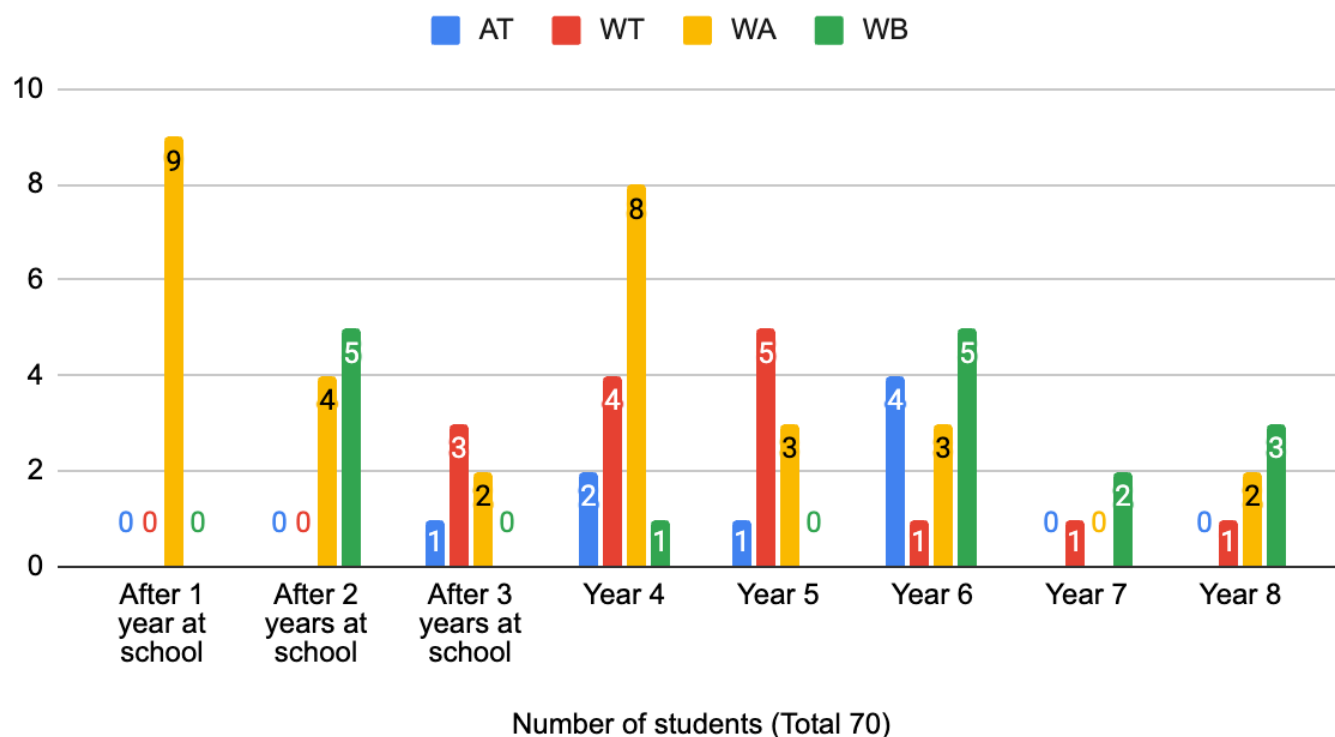


Although we see that our Year 1 and year 2 students are making progress with targeted SL support we have 2 students in year 2 and 5 students in year 5 that are at risk of not achieving curriculum level. We know that these students have additional needs and the teachers are working to close the gaps for these students who come with little to no phonemic awareness when they start school. In 2024 we are using the 'knowledge gap' and Writing Revolution Hochman & Wexler to ensure that comprehension is taught in a meaningful and content and knowledge informed way.

Whole School Writing Data by Year level - End of Year 2023

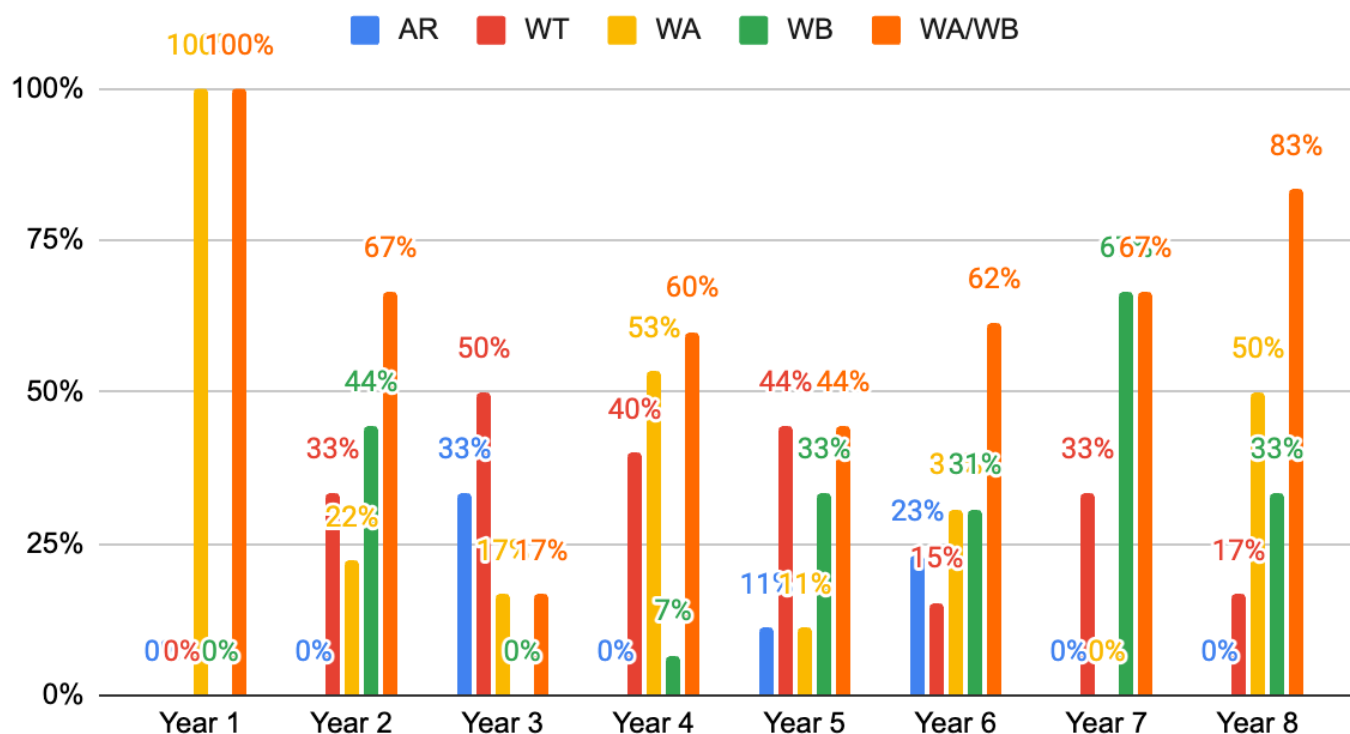


Whole School Writing Data by year level - End of Year 2023

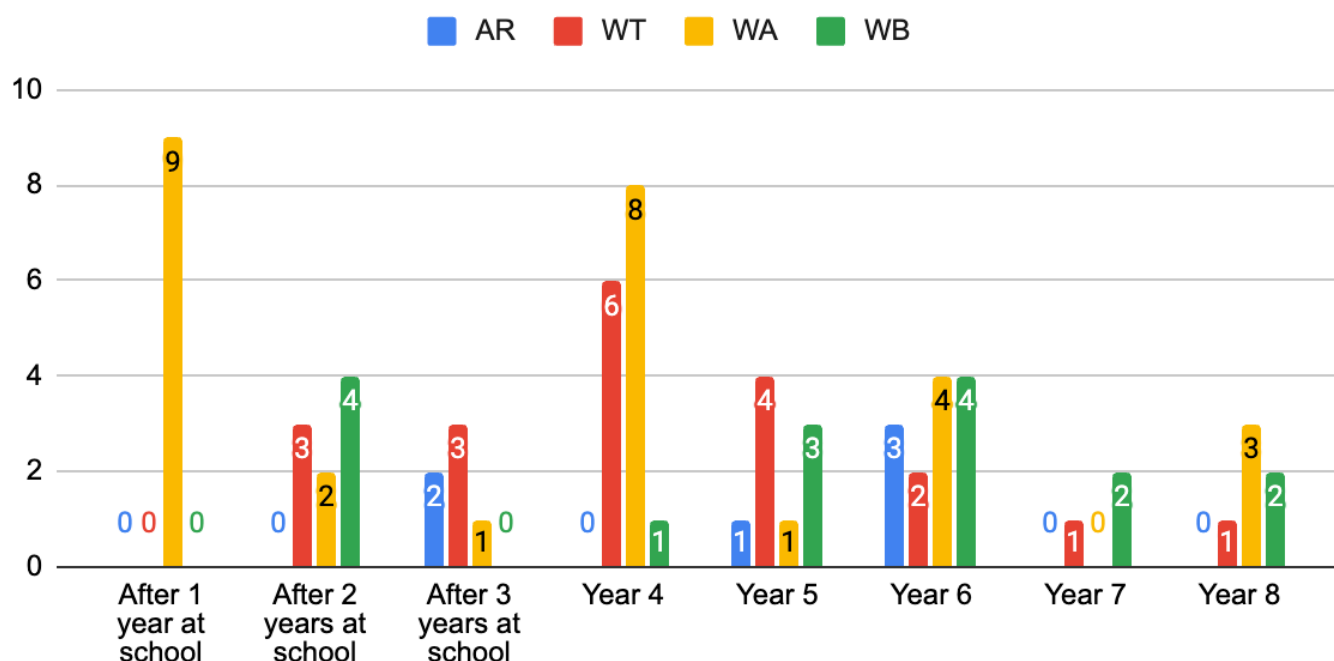


We know that our writing outcomes could be much better. We believe some of the variance is the assessment we are using to gauge a level for students (asTTle). As a school we are looking at how to make more informed Teacher judgements using PACT. We will also be using the 'Writing Revolution' approach to be more targeted and specific across the school as to how and what writing is taught and ensuring it is embedded with knowledge and content so students have something to write about and ensure better outcomes in writing.

Whole School Maths Data by year level - End of Year 2023



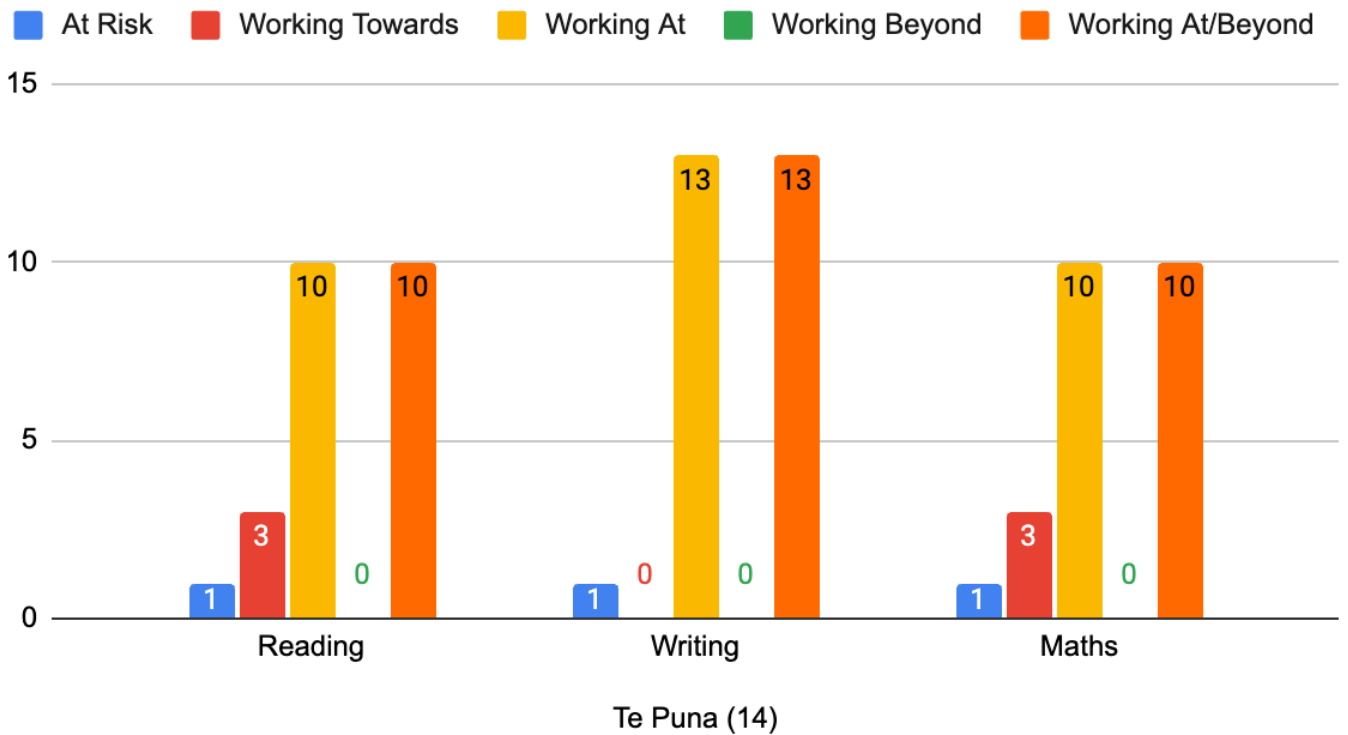
Whole School Maths Data by year level - End of Year 2023



Number of students (Total 70)

Maths is an area of need for our staff in terms of professional development. With a lot of change happening and many ways of teaching Maths being shared around NZ and the refreshed curriculum in the works we are waiting for clarity and guidance so we do not start a programme which is found to not align with our curriculum or what research says is best practice. In 2024 we will work with 'the learners first' and TLF to look at some key pedagogies and practices that teachers can implement regardless of what programmes we are running for Maths. This consistency across the school in teacher practices and pedagogies will help with supporting progress in this area.

Te Puna - EOY 2023



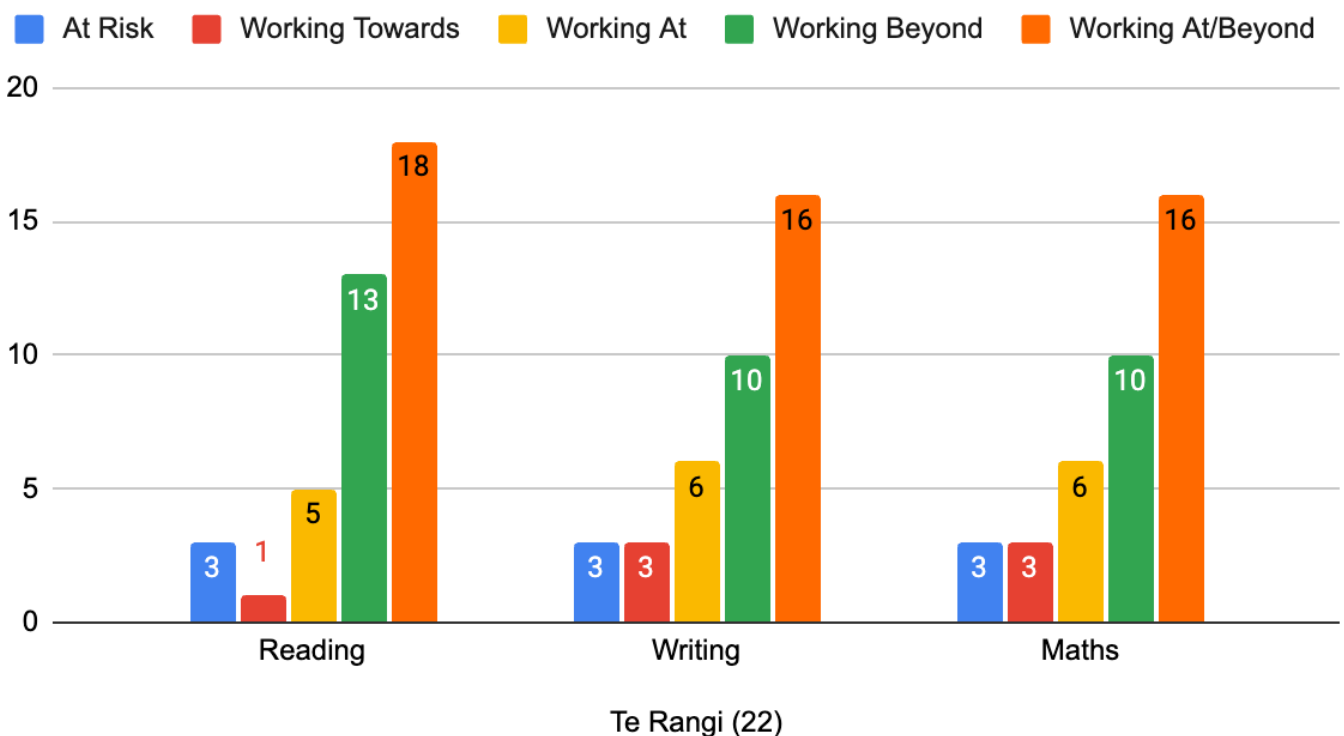
Te Awa EOY 2023



Te Moana EOY 2023



Te Rangi EOY 2023



As a staff we have discussed our classroom data and thought about what the story may be behind this achievement story. We have noted that as a staff we are committed to improvement through taking a number of steps. Working collaboratively towards shared goals e.g. Maths professional development undertaken collectively, using Structured literacy approaches across the school, reading the Knowledge gap and the Writing Revolution as part of our professional learning in our staff hui. We understand in order to make sustainable changes as a staff we must build our knowledge ourselves in the various curriculum areas and in terms of what effective teaching and learning looks like not just in our school but also in the country and beyond.



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The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Our EEO programme includes having an EEO representative, consulting with staff where they have concerns, ensuring we have a database of all employees. The principal monitors the programme through staff hui and reports as part of the Principal dashboard report to BoT. This is also part of our PGC - which we have for all teaching and support staff across the school. The principal also holds hui with all other staff e.g. caretaker, swimming pool cleaner.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Through our appointments policy - see schooldocs.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>Through our appointments policy and our Tiriti o waitangi obligations. As well as our reporting against the NELPS and strategic plan.</i>
How have you enhanced the abilities of individual employees?	<i>Through our Professional growth cycle and appraisal cycles, meetings and discussions.</i>
How are you recognising the employment requirements of women?	<i>Through our Schooldocs policies</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Through our Schooldocs policies and individual discussions with staff that have identified as notable disabilities e.g. injured and on ACC, issues with health etc.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	



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The following information addresses key aspects of compliance in regards to giving effect to Te Tiriti o Waitangi at Peria School.

At Peria School we give effect to Te Tiriti o Waitangi through a number of ways but some examples of how to is achieved is through:

- An emphasis on Māori students achievement outcomes and actions that we will undertake as a School Board to achieve this through our Strategic Plan, Annual plan and implementation plan.
- Ensuring that our plans, policies and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.
- Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori.
- Teachers and support staff are supported to develop goals to enhance their knowledge of Tikanga Māori and te reo Māori throughout the school year.
- Working towards achieving equitable outcomes for all Māori students.
- Providing learning opportunities for BoT, students and staff to learn about Te Tiriti o Waitangi from a mana whenua, hau kainga perspective.
- Ensuring representation of Māori trustees on the Peria School Board of Trustees.
- Consultation with hāpu and Iwi when undertaking strategic planning, learning programmes and any other opportunity that may arise.
- Analysing our Māori student achievement information and ensuring that all Māori students who are underachieving have a clear learning plan in place and the right supports to achieve progress in learning.
- Māori students who require additional learning or behavioural support are identified and whānau are involved in this process through IEP / IBP hui to ensure that everyone is working towards supporting these plans.



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Peria School - Kiwi sport report 2023

The school received \$1172.00 which was spent on sporting equipment and PE resources to help provide sporting opportunities for our students. We also used the funding to subsidise travel for sporting events such as interzone sport.

Signed

Ariana Williams
Principal
Peria School School