

# COATESVILLE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1252

**Principal:** Richard Johnson

**School Address:** Mahoenuni Valley Road, Coatesville, Auckland

**School Postal Address:** Mahoenuni Valley Road, RD3, Albany, Auckland

**School Phone:**

**School Email:** [rjohnson@coatesville.school.nz](mailto:rjohnson@coatesville.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Karina Mitchell	Presiding Member	Re elected Sep 2022	September 2025
Richard Johnson	Principal ex Officio		
Belinda Finlayson	Parent Representative	Re elected Sep 2022	September 2025
Aaron Dando	Parent Representative	Elected Sep 2022	September 2025
Bridget Wood	Parent Representative	Elected Sep 2022	September 2025
Anna Liguori	Parent Representative	Elected Sep 2022	September 2025
Caleb Rosamond	Staff Representative	Re elected Sep 2022	September 2025

#### Accountant / Service Provider:

Edtech Financial Services Ltd

# COATESVILLE SCHOOL

## Annual Financial Statements - For the year ended 31 December 2023

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# Coatesville 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.

Karina Mitchell

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Full Name of Presiding Member

DocuSigned by:



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Signature of Presiding Member

06 June 2024

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Date:

Richard Johnson

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Full Name of Principal

DocuSigned by:



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Signature of Principal

05 June 2024

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Date:

# Coatesville School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	2,458,498	1,985,000	2,317,544
Locally Raised Funds	3	151,538	236,500	216,488
Interest		30,926	11,000	11,281
<b>Total Revenue</b>		<b>2,640,962</b>	<b>2,232,500</b>	<b>2,545,313</b>
<b>Expense</b>				
Locally Raised Funds	3	52,594	54,500	51,056
Learning Resources	4	2,015,686	1,907,000	1,935,189
Administration	5	131,834	124,350	130,465
Interest		1,058	-	904
Property	6	484,773	182,100	469,923
Loss on Disposal of Property, Plant and Equipment		3,420	-	4,175
<b>Total Expense</b>		<b>2,689,365</b>	<b>2,267,950</b>	<b>2,591,712</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(48,403)</b>	<b>(35,450)</b>	<b>(46,399)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(48,403)</b>	<b>(35,450)</b>	<b>(46,399)</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.

# Coatesville 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>		1,480,141	1,480,142	1,521,637
Total comprehensive revenue and expense for the year		(48,403)	(35,450)	(46,399)
Contribution - Furniture and Equipment Grant		8,139	-	4,903
<b>Equity at 31 December</b>		1,439,877	1,444,692	1,480,141
Accumulated comprehensive revenue and expense		1,439,877	1,444,692	1,480,141
Reserves		-	-	-
<b>Equity at 31 December</b>		1,439,877	1,444,692	1,480,141

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.

# Coatesville School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents		95,285	209,842	242,072
Accounts Receivable		149,703	145,000	142,741
GST Receivable		32,383	10,000	11,206
Prepayments		105,116	15,000	24,241
Inventories	9	15,692	10,000	11,857
Investments	10	460,538	250,000	442,063
Funds Receivable for Capital Works Projects	15	7,389	-	-
		866,106	639,842	874,180
<b>Current Liabilities</b>				
Accounts Payable	12	175,133	161,200	154,651
Provision for Cyclical Maintenance	13	92,407	86,007	78,911
Finance Lease Liability	14	4,719	2,280	5,627
Funds held for Capital Works Projects	15	17,029	-	-
		289,288	249,487	239,189
<b>Working Capital Surplus/(Deficit)</b>		576,818	390,355	634,991
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	920,013	1,109,723	896,723
		920,013	1,109,723	896,723
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	48,695	48,695	48,770
Finance Lease Liability	14	8,259	6,691	2,802
		56,954	55,386	51,572
<b>Net Assets</b>		1,439,877	1,444,692	1,480,142
<b>Equity</b>		1,439,877	1,444,692	1,480,141

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

# Coatesville School

## Statement of Cash Flows

For the year ended 31 December 2023

	2023	2023	2022
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	519,105	485,000	541,014
Locally Raised Funds	169,720	239,682	198,306
Goods and Services Tax (net)	(21,177)	1,206	(7,961)
Payments to Employees	(356,829)	(339,127)	(359,854)
Payments to Suppliers	(377,705)	(339,252)	(363,610)
Interest Paid	(1,058)	-	(904)
Interest Received	26,765	10,656	7,776
Net cash from/(to) Operating Activities	(41,179)	58,165	14,767
<b>Cash flows from Investing Activities</b>			
Purchase of Property Plant & Equipment (and Intangibles)	(88,313)	(283,000)	(39,442)
Purchase of Investments	(18,475)	192,063	(5,781)
Net cash from/(to) Investing Activities	(106,788)	(90,937)	(45,223)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	3,236	-	4,903
Finance Lease Payments	(11,695)	542	(2,854)
Funds Administered on Behalf of Other Parties	9,639	-	(160,441)
Net cash from/(to) Financing Activities	1,180	542	(158,392)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(146,787)</b>	<b>(32,230)</b>	<b>(188,848)</b>
Cash and cash equivalents at the beginning of the year	7	242,072	242,072
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>95,285</b>	<b>209,842</b>

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.

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Coatesville 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.



# Coatesville 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 11.

### ***Critical Judgements in Applying Accounting Policies***

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

### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19.

### ***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.

# Coatesville 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.

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### e) Cash and Cash Equivalents

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

### f) Accounts Receivable

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

### g) Inventories

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

### h) Investments

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

### i) Property, Plant and Equipment

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

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

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

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

### **Finance Leases**

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

# Coatesville 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 diminishing value 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	3% Diminishing value
Furniture and equipment	20% Diminishing value
Information and communication technology	20% Diminishing value
Leased assets held under a Finance Lease	33% Diminishing value
Library resources	13% Diminishing value

### **j) 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.

### **k) Accounts Payable**

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

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### **l) Employee Entitlements**

#### *Short-term employee entitlements*

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

### **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.

# Coatesville 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 and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

### **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.

# Coatesville 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	518,796	485,000	541,014
Teachers' Salaries Grants	1,624,228	1,500,000	1,539,124
Use of Land and Buildings Grants	315,165	-	237,406
Other Government Grants	309	-	-
	<u>2,458,498</u>	<u>1,985,000</u>	<u>2,317,544</u>

The school has not opted in to the donations scheme for this year.

### 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	71,199	150,000	128,242
Fees for Extra Curricular Activities	75,378	78,500	82,720
Trading	4,961	8,000	5,526
	<u>151,538</u>	<u>236,500</u>	<u>216,488</u>
<b>Expense</b>			
Extra Curricular Activities Costs	45,664	47,500	45,583
Trading	6,404	7,000	5,191
Fundraising and Community Grant Costs	526	-	282
	<u>52,594</u>	<u>54,500</u>	<u>51,056</u>
	<u>98,944</u>	<u>182,000</u>	<u>165,432</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

### 4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	36,089	52,500	36,405
Information and Communication Technology	21,104	23,500	21,498
Employee Benefits - Salaries	1,853,038	1,715,000	1,768,054
Staff Development	27,608	46,000	26,448
Depreciation	77,847	70,000	82,784
	<u>2,015,686</u>	<u>1,907,000</u>	<u>1,935,189</u>

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	8,980	6,800	9,820
Board Fees	7,950	7,000	6,300
Board Expenses	3,623	4,000	3,792
Communication	3,209	4,100	2,934
Consumables	9,044	8,900	9,826
Other	13,303	15,150	9,979
Employee Benefits - Salaries	65,925	65,000	74,096
Insurance	13,976	9,000	7,400
Service Providers, Contractors and Consultancy	5,824	4,400	6,318
	<u>131,834</u>	<u>124,350</u>	<u>130,465</u>

### 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	13,295	12,000	14,592
Consultancy and Contract Services	34,001	34,000	89,442
Cyclical Maintenance	13,421	20,000	10,193
Grounds	26,923	29,000	24,803
Heat, Light and Water	13,344	12,000	12,944
Repairs and Maintenance	2,409	11,300	15,799
Use of Land and Buildings	315,165	-	237,406
Security	5,998	5,800	6,811
Employee Benefits - Salaries	60,217	58,000	57,933
	<u>484,773</u>	<u>182,100</u>	<u>469,923</u>

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

### 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	95,285	209,842	242,072
Cash and cash equivalents for Statement of Cash Flows	<u>95,285</u>	<u>209,842</u>	<u>242,072</u>

Of the \$95,285 Cash and Cash Equivalents, \$17,029 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.



# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	-	15,000	18,182
Interest Receivable	8,817	5,000	4,656
Teacher Salaries Grant Receivable	140,886	125,000	119,903
	<u>149,703</u>	<u>145,000</u>	<u>142,741</u>
Receivables from Exchange Transactions	8,817	20,000	22,838
Receivables from Non-Exchange Transactions	140,886	125,000	119,903
	<u>149,703</u>	<u>145,000</u>	<u>142,741</u>

### 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	539	500	392
School Uniforms	15,153	9,500	11,465
	<u>15,692</u>	<u>10,000</u>	<u>11,857</u>

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	460,538	250,000	442,063
	<u>460,538</u>	<u>250,000</u>	<u>442,063</u>

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	547,477	32,290	-	-	(16,777)	<b>562,990</b>
Furniture and Equipment	273,964	46,949	-	-	(43,462)	<b>277,451</b>
Information and Communication Technology	58,591	11,515	-	-	(12,065)	<b>58,041</b>
Leased Assets	8,342	12,009	(2,533)	-	(4,386)	<b>13,432</b>
Library Resources	8,349	1,791	(884)	-	(1,157)	<b>8,099</b>
<b>Balance at 31 December 2023</b>	<b>896,723</b>	<b>104,554</b>	<b>(3,417)</b>	<b>-</b>	<b>(77,847)</b>	<b>920,013</b>

The net carrying value of equipment held under a finance lease is \$13,432 (2022: \$8,342)

#### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	732,158	(169,168)	<b>562,990</b>	699,867	(152,390)	<b>547,477</b>
Furniture and Equipment	988,103	(710,650)	<b>277,453</b>	941,156	(667,192)	<b>273,964</b>
Information and Communication Technology	231,770	(173,729)	<b>58,041</b>	220,255	(161,664)	<b>58,591</b>
Leased Assets	25,052	(11,622)	<b>13,430</b>	20,817	(12,475)	<b>8,342</b>
Library Resources	37,098	(28,999)	<b>8,099</b>	39,489	(31,140)	<b>8,349</b>
<b>Balance at 31 December</b>	<b>2,014,181</b>	<b>(1,094,168)</b>	<b>920,013</b>	<b>1,921,584</b>	<b>(1,024,861)</b>	<b>896,723</b>

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	16,817	24,000	21,796
Accruals	8,980	3,000	2,625
Employee Entitlements - Salaries	141,853	125,000	121,145
Employee Entitlements - Leave Accrual	7,483	9,200	9,085
	<u>175,133</u>	<u>161,200</u>	<u>154,651</u>
Payables for Exchange Transactions	175,133	161,200	154,651
	<u>175,133</u>	<u>161,200</u>	<u>154,651</u>

The carrying value of payables approximates their fair value.

### 13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	127,681	127,681	117,488
Increase to the Provision During the Year	13,421	20,000	10,193
Use of the Provision During the Year		(12,979)	-
Provision at the End of the Year	<u>141,102</u>	<u>134,702</u>	<u>127,681</u>
Cyclical Maintenance - Current	92,407	86,007	78,911
Cyclical Maintenance - Non current	48,695	48,695	48,770
	<u>141,102</u>	<u>134,702</u>	<u>127,681</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.

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 14. 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	5,727	2,280	6,280
Later than One Year and no Later than Five Years	9,447	6,691	4,256
Future Finance Charges	(2,196)		(866)
	<u>12,978</u>	<u>8,971</u>	<u>9,670</u>
<b>Represented by</b>			
Finance lease liability - Current	4,719	2,280	5,627
Finance lease liability - Non current	8,259	6,691	2,802
	<u>12,978</u>	<u>8,971</u>	<u>8,429</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

### 15. Funds Held for Capital Works Projects

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

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
AMS Combined Blocks ILE DQS		-	20,097	(3,068)	-	17,029
LED Lighting Upgrade - Project Number 238090		-	54,750	(60,581)	-	(5,831)
Roofing, Guttering, Clearlite Upgrade - Project Number 238		-	85,125	(86,683)	-	(1,558)
Totals		<u>-</u>	<u>159,972</u>	<u>(150,332)</u>	<u>-</u>	<u>9,640</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	17,029
Funds Receivable from the Ministry of Education	(7,389)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Admin Upgrade - Project number 229079		160,441	-	(218,648)	58,207	-
Totals		<u>160,441</u>	<u>-</u>	<u>(218,648)</u>	<u>58,207</u>	<u>-</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 16. Related Party Transactions

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

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

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 17. Remuneration

#### Key management personnel compensation

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	7,950	6,300
<i>Leadership Team</i>		
Remuneration	484,603	454,942
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>492,553</u>	<u>461,242</u>

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-165	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Other Employees

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

	<b>2023</b>	<b>2022</b>
	<b>FTE Number</b>	<b>FTE Number</b>
100-110	1.00	1.00
110-120	2.00	1.00
120-130	1.00	
	<u>4.00</u>	<u>2.00</u>

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

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 18. 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 2022 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 2022. The

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

### 19. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$166,847 (2022:\$Nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AMS Combined Blocks ILE DQS	20,097	3,068	17,029
Playground Project	249,696	99,878	149,818

# Coatesville School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 20. Financial Instruments

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

#### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	95,285	209,842	242,072
Receivables	149,703	145,000	142,741
Investments - Term Deposits	460,538	250,000	442,063
Total financial assets measured at amortised cost	<u>705,526</u>	<u>604,842</u>	<u>826,876</u>

#### Financial liabilities measured at amortised cost

Payables	175,133	161,200	154,651
Finance Leases	12,978	8,971	8,429
Total financial liabilities measured at amortised cost	<u>188,111</u>	<u>170,171</u>	<u>163,080</u>

### 21. 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 Coatesville School's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

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The Auditor-General is the auditor of Coatesville School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, 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 22, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 6 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 of opinion

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

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

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

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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, in terms of the requirements 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand





## Analysis of Variance Reporting



<b>School Name:</b>	COATESVILLE	<b>School Number</b>	1252
<b>Strategic Aim:</b>	Enhance effective teaching & learning using <b>specific learning programmes</b> to support learning outcomes for all students Enhance effective teaching & learning by gaining a <b>deeper understanding of the needs of individual learners - their strengths, their interests, their culture and their competencies</b> - to support learning outcomes for all students		
<b>Annual Aim:</b>	By ... the end of Term 4, 2023 We will ... have applied and analysed actions designed to strengthen implementation of our school's 'Literacy' curriculum So that ... Coatesville School teaching staff will ... have a consistent approach to the teaching of literacy programmes across the school		
<b>Target:</b>	<p><b>READING</b> <b>Progress &amp; Achievement Indicators</b></p> <ul style="list-style-type: none"> <li>● Student Targets</li> <li>- Letter-Sound Knowledge</li> <li>- Vocabulary</li> <li>- Structure &amp; Content</li> <li>● SEA 1 &amp; SEA 2: School Entry Assessment</li> <li>● Literacy Sets for Stages 1 &amp; 2</li> <li>● Standardised reading assessments for Stages 2-6</li> <li>● PAT Reading Comprehension</li> <li>● PAT Reading Vocabulary</li> </ul>	<p><b>Special Target groups in 2023:</b> <b>Year 3 student groups starting at ...</b></p> <ul style="list-style-type: none"> <li>- 'Stage 2 Developing' or lower</li> <li>- 'Stage 2 Progressing'</li> </ul> <p><b>Year 4 student groups starting at ...</b></p> <ul style="list-style-type: none"> <li>- 'Stage 3 Developing' or lower</li> <li>- 'Stage 3 Progressing'</li> </ul> <p><b>Year 0-1 Students not reaching expected benchmarks:</b></p> <ul style="list-style-type: none"> <li>- After 10 weeks at school</li> <li>- 6 months at school</li> <li>- 1 year at school</li> </ul>	
	<p><b>WRITING</b> <b>Progress &amp; Achievement Indicators</b></p> <ul style="list-style-type: none"> <li>● Student Targets</li> <li>- Letter-Sound Knowledge</li> <li>- Vocabulary</li> <li>- Structure &amp; Content</li> <li>● Literacy Sets for Stages 1 &amp; 2</li> <li>● Writing Sample for Stages 2-6</li> </ul>	<p><b>Special Target groups in 2023:</b> <b>Year 3 and Year 4 student groups as above</b></p> <p><b>Year 6 student groups starting at ...</b></p> <ul style="list-style-type: none"> <li>- 'Stage 5 Developing' or lower</li> <li>- 'Stage 5 Progressing'</li> </ul>	
<b>Baseline Data:</b>	We used 2022 school data for reading and writing at each year level to provide a baseline for determining targets and measuring success during 2023.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><u>Literacy Leadership revamp</u> Literacy leadership came from Deputy Principals who headed the junior and senior areas of the school respectively.</p> <p>The DPs were supported by a Learning Support Leader who was overseeing those students receiving Tier 2 and Tier 3 level learning support.</p> <p><u>Collaborative Literacy Planning</u> We moved to a higher level of collaborative planning and the need for ongoing review of implementation of learning programmes and their plans.</p> <p><u>Literacy Curriculum Priorities</u> A change of priorities occurred with a deliberate move to elevating a 'Reading for Pleasure' programme to support independence, motivation and quality practice. This was supplemented by a 'Guided Reading' programme. This approach was replicated to support student writing development, with a 'Storytelling' programme which lifted the independence, motivation and quality practice of writing. This was supplemented by a 'Guided Writing' programme.</p>	<p>We used the HERO SMS for the first time. This led to some differences in the way we recorded progress information. Some of it was through HERO with all overall judgements and assessments stored within the system. But we also relied on hard copy progress and achievement information to give further depth to our overall judgements and lead to more specific information being shared with parents and staff members in 2024.</p> <p><u>Mid Year progress data</u> We gathered and analysed data during the middle of the year. The data did not provide any surprises. We identified some cohorts which were tracking below our expectation, even factoring in the starting point at the end of 2022.</p> <p><u>End of Year progress data</u> Our data remained similar to mid year progress data. There were some positive results for cohorts and some small shifts in %s meeting expectations for others but for other groups the data remained steady.</p> <p>This similar data across the year implied that expected student progress across the second half of the year was steady and at a rate which we should be satisfied with. But we feel our achievement levels still have the potential to rise across different cohorts - in some cases the rises could be significant.</p>	<p>We have comprehensive documentation to support clarity and consistency with literacy programmes. In most cases this is being focused on during collaborative planning within teams.</p> <p>However, there remains some level of inconsistency in the interpretation and implementation of these plans. To allow us to support higher rises in our progress and achievement results, minimising the variations, and enhancing the quality of team planning and ongoing discussions around learning programmes, is a priority.</p>	<p>After in depth review with leadership and staff, and engagement with our school community, the main focus areas for 2024 are to be focused on two key goals:</p> <p>Clarity and consistency of TEACHING &amp; LEARNING practices across the school</p> <p>Clarity and consistency of reporting STUDENT PROGRESS AND ACHIEVEMENT</p> <p>These goals will allow us to take some big steps in 2024. They acknowledge we need to achieve a higher level of clarity with our teaching and learning, which will enable a higher level of consistency from our teaching staff. This will lead to the progress and achievement data we are receiving being even more precise and reliable, supporting specific and direct action from individual staff members, teams, leadership and the BOT.</p>

15 December 2023



## Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received a total Kiwisport Funding of \$4219.20 (excluding GST). The funding was spent on sports nets, stop watches, swimming cups, pool noodles and equipment, life jacket hire for water safety classes, beanbags, rippa tags, basketball backboards and buses to sports days.

A handwritten signature in blue ink, appearing to read "Caleb Rosamond".

Caleb Rosamond  
Sports Co-ordinator