



SELWYNRIDGE

# ***2023 Annual Report and Analysis of Variance***



# OVERVIEW OF THIS DOCUMENT

As noted on the cover page, this document is intended to communicate our school's review of outcomes of goals set in our 2023 annual plan, report on school level core curriculum data, and review student achievement targets identified from the 2022 annual report.

- Page 3: Introduction of our school vision and strategic direction
- Page 4: Board of Trustees overview, 2023 policy updates and compliance with legislation (Good employer and Equal Opportunities)
- Page 5: Report on Kiwi Sport funding

We then outline our Annual Plan Goals and complete an analysis of actions, outcomes and next steps in each goal area (Analysis of variance).

- Page 7: Learners at the centre - Implementation of Te Mātaiaho
- Page 8: Quality teaching and leadership - Leadership team professional learning
- Page 9 - 11 : Differentiated literacy - Implementing the Better Start Literacy Approach (BSLA) in years 1 and 2
- Page 12 : Healthy Active Learning - Year 2 of the healthy active learning partnership
- Page 13 : Inclusive Practice
- Page 14-17 : Giving effect to Te Tiriti o Waitangi including ākonga achievement outcomes
- Page 18: Pasifika Learners including achievement outcomes
- Page 19 - 24: Powerful curriculum implementation including 2023 concept review, curriculum in action, ākonga voice and 2024 local curriculum recommendations

Following this we then present outcomes in core curriculum (reading, writing and mathematics) based on overall teacher judgments. These are broken down in year level and gender and also compared with previous year achievements.

- Page 26 - 28 Reading / Panui achievement, comparison 2023, Sub level shift 2023:
- Page 29 - 31 Writing / Tuhituhi achievement, comparison 2023, Sub level shift 2023:
- Page 32 - Literacy review - next steps
- Page 33 - 35 - Mathematics / Pāngarau achievement, comparison 2023, Sub level shift 2023:
- Page 36 - Mathematics review - next steps

We end the document with a concluding statement from the Principal.

This document will also be supplemented by the audited financial statements for the 2023 year when these are completed by the auditor.

# Introduction

At Selwyn Ridge School our vision for learning is:  
Kids On The Ridge Soaring High  
Kei runga nga rangatahi i te taukahiwi, kia hokahoka kahurangi



We strive to be the best we can be. This means making the biggest difference we can for each of our children. Ongoing focus questions are ‘What is powerful learning?’, and ‘What is it powerful to learn?’ Practices are aligned so that support for the best possible teaching and learning is linked to our shared vision.

These include:

- Making explicit what is important to all - growing mind, heart and toolbox to soar high
- Inquiry learning
- Learning focussed strategic planning
- High expectations for all children
- A reflective culture in which all are encouraged to consider how practice can be improved
- High quality professional learning for staff
- Strong community relationships
- Effective governance
- Provision of quality resourcing

## Annual Goals:

Following consultation and review of 2022 achievement information we established the following annual goals for our 2023 annual plan.

<u>Introduce</u>	<u>Imbed</u>	<u>Enhance</u>
<u>Refreshed New Zealand Curriculum</u> 2022 - Social Sciences 2023 - Mathematics and Statistics English	<u>Healthy active learning</u> - including Te Whare Tapa Whā and Bounce Back - Year 2. Community connector	<u>Digital Curriculum</u> Connection to local curriculum
Strengthening leadership and collaborative practice - leadership team PLD, staff PLD (Hermman Brain)	<u>Differentiated Literacy</u> Better Start Literacy for year 1 teachers	<u>NZ Histories Curriculum</u> Connection to local curriculum - Social Sciences

For each of these areas a strategic implementation plan was developed leading to the outworking of the goals. Detailed analysis of outcomes are provided in the body of this report.

## Board Of Trustees - 2023

Name	Position	Year office taken
Katrina McChesney	Presiding member	2019
Stephen Knightley	Elected parent	2021
Matthew Thomas	Elected parent	2018
Steve Murray	Elected parent	2022
Todd Whittaker	Elected parent	2022
Leah Mikaere	Staff representative	2021
Craig Price	Principal	2007

Our Board of Trustees, through effective governance, provides direction and coherence to the operational leadership and management of Selwyn Ridge School.

School policies are found on School Docs (<https://selwynridge.schooldocs.co.nz>). We use the School Docs self review frameworks for review of policies and procedures and ensuring compliance with legislative requirements

Sub committees support and lead management and development in areas of property, finance, Principal appraisal, health and safety and community consultation.

Policies reviewed by the Board as part of the self review cycle in 2023 have been; Legislation and Administrative Policy, Privacy, Official Information Requests, Education Outside the Classroom (and supporting procedures), Inclusive Education, Māori Educational Success, Learning Support, Curriculum and Student Achievement, Religious Instruction and Health Education.

In term 3 the Board completed extensive consultation with whānau, whānau māori and akōnga. Feedback from this consultation helps shape strategic planning for the 2024 - 2025 cycle. Consultation findings are available in separate documentation.

Selwyn Ridge School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters.

Selwyn Ridge School is an Equal Opportunities Employer and complies with legislative requirements accordingly. We have an Equal Employment Opportunities procedure and in 2023 had no issues regarding equal employment opportunities.



# Report on sport - including Kiwi Sport funding

Selwyn Ridge used Kiwi-sport funding in conjunction with operational funding to support employment of Sports Co-ordinator Julie Taylor. The primary objective of her role is to encourage participation and enjoyment of sport in school. Since the inception of this role we have seen a large increase in participation and achievement of tamariki.

2023 sporting highlights include;

- Large number of school and inter-school sporting opportunities offered
- Introduction and development of the Les Mills Born to Move programme
- Second place in Tauranga Open Cross Country 2023 School Points trophy
- Healthy active learning partnership continued with Sport BOP
- 16 teams competed in the WBOP orienteering championships
- 3rd place in Top Schools
- 13 students selected in the Aspiring Athletes leadership programme
- Many children representing SRP at Southern Cluster and WBOP levels

Our year 6 Dynamo Sports Leaders were again a valued part of our kura particularly with their support of junior PE.

Next year we look forward to continuing to grow and achieve success in the sports and activities we're involved with.



# Analysis of Variance - Annual Plan Goals

Our statement of variance shows the progress we have made over the last year towards achieving the targets set out in our annual implementation plan.

These are set out showing the strategic aim, annual objective, actions taken, outcomes achieved and recommended next step.

This is followed by our 2023 curriculum implementation review and then our evaluation of student progress and achievement in core curriculum.

## Annual Plan Priority Areas

<u>Introduce</u>	<u>Imbed</u>
<u>Refreshed New Zealand Curriculum</u> 2022 - Social Sciences 2023 - Mathematics and Statistics English	<u>Healthy active learning</u> - including Te Whare Tapa Whā and Bounce Back - Year 2. Community connector
Strengthening leadership and collaborative practice - leadership team PLD, staff PLD (Hermman Brain)	<u>Differentiated Literacy</u> Better Start Literacy for year 1 teachers

## Ongoing Priority Areas

<u>Inclusive education</u> Learners with special education needs are supported to engage in all school activities; accessing, making progress and achieving in alignment with the New Zealand Curriculum.
<u>Giving effect to Te Tiriti o Waitangi</u> Enhancing te ao Māori with tikanga and te reo meaningfully incorporated into the everyday life of Selwyn Ridge.
<u>Pasifika Achievement</u> Pasifika students are engaged in their learning and are achieving with pride in their unique identity, language and culture.

## 2023 Curriculum review

- Powerful Curriculum Implementation - Concept review - Curriculum in action - Ākonga voice - 2024 local curriculum recommendation
- 2023 evaluation of students' progress and achievement - Reading, Writing, Mathematics.

## Conclusion

- Concluding statement from the Principal

# ANNUAL PLAN PRIORITY 1 - Learners At The Centre

## Strategic goal - Implementation of Te Mātaiaho - The Refreshed New Zealand Curriculum :

The New Zealand Curriculum is being refreshed in a phased approach over the next four years so that it honours Te Tiriti o Waitangi, and is inclusive, clear, and easy to use. The refreshed national curriculum will provide a greater sense of what progress looks like and the learning that matters.

### Annual Target:

- 1.1 Introduction to and initial implementation of Te Mātaiaho, The refreshed New Zealand Curriculum.
- 1.2 Quality teaching and learning with refreshed curriculum content of ; Te Ao Tangata / Social Sciences , Mathematics and Statistics, English

## Actions

- Leadership team updated on process and timeline for implementation of Te Mātaiaho. Discussion around supporting kaiako with professional learning around key changes
- Kim Abbott enrolled in Mathematics Learning Community groups - professional learning around. These meetings will focus on inquiry and will enable teachers and leaders to: stay up to date with the Mathematics Refresh and Te Mātaiaho, build capability in leading mathematics and statistics within and across their school, investigate effective pedagogy and strategies for teaching and assessing mathematics and statistics, network with other teachers and leaders to share best practices from their schools.
- 2023 school 'local' curriculum designed with initial Te Mātaiaho concepts included - know, understand, do.
- Professional learning delivered by Erin Neilson on 'Growing Great Boy Writers' at start of year professional learning days - Link to article <https://murraygadd.co.nz/classroom-stories/getting-boys-excited-about-writing-three-narrative-examples-from-a-year-4-class/>
- Teacher only day 24/3/2023 - Unpacking Te Mātaiaho. Why a curriculum refresh? Whakapapa of the curriculum. Connecting with the Selwyn Ridge local curriculum for 2023. Planning with Te Mātaiaho.
- Staff hui involving further development and use of Te Mātaiaho and exploring the common practice models
- Assessment capability and evidence informed practice with curriculum
- Teacher only day for Te Tai Whanake - Monday 18 September
- Exhibitions of learning term 2 /3.
- Planning of 2024 curriculum with Te Mātaiaho

## Outcomes

The continuing development of Te Mātaiaho and professional development around it has been somewhat sporadic. Our 2023 Selwyn Ridge curriculum was built with Te Mātaiaho and the concept of Te Hononga (connections) with 'Know - Understand - Do' at the centre. Curriculum focus areas included Te ao tangata (the refreshed social sciences curriculum), the arts (visual arts) and science (physical world). Staff professional learning focussed on the whakapapa of Te Mataiaho and connection to the Selwyn Ridge curriculum. The draft common practice models in literacy and mathematics were also explored although these are now being reconsidered by the Government and Ministry of Education. Associate Principal Kim Abbott completed professional learning in the refreshed mathematics curriculum and then lead professional learning with the teachers of our year 4-6 akōnga.

The Te Tai Whanake curriculum was launched on Monday 18 September with a teacher professional learning day for all our staff. Te Tai Whanake is an online curriculum that is built around a localised Te Ao Māori Poutama (Learning ladder) and complemented with a Te Reo Māori Poutama. Feedback from teachers was very positive around integrating Te Tai Whanake through our 2024 curriculum. Exhibitions of learning were held during the year and allowed akōnga the opportunity to share their learning goals and outcomes.



## Next Steps

Implementation of the phased development of Te Mataiaho will continue, although this may undergo some changes in priority with recent Government change. Planned for 2024 is the release of the science, technology and arts refresh in Te Mataiaho. These learning areas have been deliberately built into our planned 2024 Selwyn Ridge curriculum. With the change of Government there has been a shift in some priorities initially indicated. We will be responsive to any changes and keep rich learning at the centre.

Te Tai Whanake curriculum is also imbedded across the SRP curriculum for 2024.

Exhibitions of learning will be a feature of sharing learning outcomes each term. Vertical teams will grow as a vehicle for professional learning, planning and assessment for kaiako.

Strategic planning will have a focus on 'pedagogically enriched kaiako' which will involve unpacking and growing best practice in curriculum implementation with Te Mataiaho.

We will also explore development of our student management system (HERO) with Te Mataiaho as a tool for assessment and reporting.

## ANNUAL PLAN PRIORITY 2 - Quality teaching and leadership

**Strategic goal** - To strengthen leadership whākarō, manawa and kete through professional learning to grow their leadership knowledge and capabilities, reflecting on practice and strengthening school outcomes.

### Annual Target:

Targeted professional learning for leadership team to grow their leadership knowledge and capabilities, reflecting on practice and strengthening school outcomes.

### Actions

- 5 days of professional learning facilitated by Neill O’Reilly for the leadership team across 2023.
- Day 1 - 24/1/2023. Using HBDI as a tool to understand ourselves as thinkers and leaders. Implications for what and how we lead - leadership vision to practice. Links to charter and strategic plans. Follow up hui with lead team. Developing learning focused relationships with whānau. Development of whakawhanaungatanga evening concept. Review of written reporting, conferences and wider communication from the kura.
- Vertical teams unpack thinking preferences and meeting norms in reestablishing team collaborative practices for 2023. Our HBDI profile, the role of a leader (Me). The profile of the leadership team and their preferences (Others)
- Day 2 - 2/3/2023. Further unpacking of successful leadership traits, connecting with annual plan goals, growing collective teacher efficacy, exploring effective pedagogy at SRP and reflecting on the impact we are seeing of the leadership strategies we are developing. The work of a leader (Doing the mahi) through a VUCA world. Understanding the role of a teacher (to cause learning)., creating priorities for 2024 that provide clarity and purpose for staff
- Day 3 - 24/5/2023. Mid year review. Understanding the impact of leadership. Supporting colleagues to cause learning to happen. Leading from the middle - challenges and opportunities. Having important conversations. Effective meeting agendas, HBDI Thinking Flow, Effective pedagogy, Clarity of priorities
- Day 4 - 15/8/2023. Looking at leadership - possible pathways and opportunities. Observations of practice. From leadership principles to practices. Leading curriculum in the classroom. Reflecting on planning and assessment. Collective teachers efficacy and how leaders support this through data, professional learning, collaborative planning and critique. Stand up meetings. The three Elements of trust.
- Day 5 - 25/10/2023. A reflection on our leadership journey 2023. A look at successes and challenges. Unpacking whānau consultation. Evaluating leadership through reflective practice and feedback from colleagues. Looking to strategic direction 2024 and leadership across the school to ensure strong outcomes.- delivering an aligned result and ensuring the success of those you lead
- Leadership team participation in Masters Level research by Mike McKee on “Empowering Middle Leaders through Targeted Professional Learning Interventions: A Case Study of a New Zealand Primary School”. Report to be provided to team for reflection and future planning.

### Outcomes

The facilitated professional learning series provided by Neill O’Reilly was a valuable tool for growth of our leadership team. Time together reflecting on our leadership whākarō, manawa and kete strengthened our cohesive leadership capabilities and goals. Through his approach Neill used contemporary research to challenge our thinking and support us in helping embed effective leadership principles into practice. The focus of the PL was Successful Leadership MODES- Knowing more about self (Me), Others, Doing the mahi, Evaluating our leadership and developing next steps (So what now what). Throughout the year we explored:

The use of Hermann Brain Dominance Instrument (HBDI) at the start of the year provided a concrete tool for leaders to reflect on their own thinking preferences as well as those of the teams they lead. This strengthened relationships and leadership practices, giving a framework for unpacking values and beliefs and growing knowledge of diversity of those we lead.

The demands of classroom practice alongside leading teams can be a challenging space for middle leaders. This can be particularly so when there are high learning and/or behavioural needs of tamariki that can take much time and energy for leaders. Ongoing consideration of how to best support and grow middle leaders will need to continue as priority mahi.

### Next Steps

In 2024 we will consolidate the leadership learning of this year. The leadership team remains largely unchanged, with one shift (1 team leader heading offshore). Leaders will actively take roles particularly with achievement of our strategic goals of growing pedagogically enriched kaiako and culturally empowered ākonga.

Team leaders will be paired with a leadership coach who will provide support to outwork SRP educational principles to practice in their teams.



# ANNUAL PLAN PRIORITY 2 - Quality teaching and leadership

## Differentiated literacy - year 1 and 2

**Strategic goal - Strategic Goal** - To enhance student achievement through a culture of continued improvement : developing teaching , learning and assessment capability in alignment with the NZ curriculum and SRP curriculum.

**Annual Target** - To develop early literacy practice and assessment to lift student achievement. Year 1 teachers train in the Better Start Literacy Approach (BSLA) programme.

### Outcomes

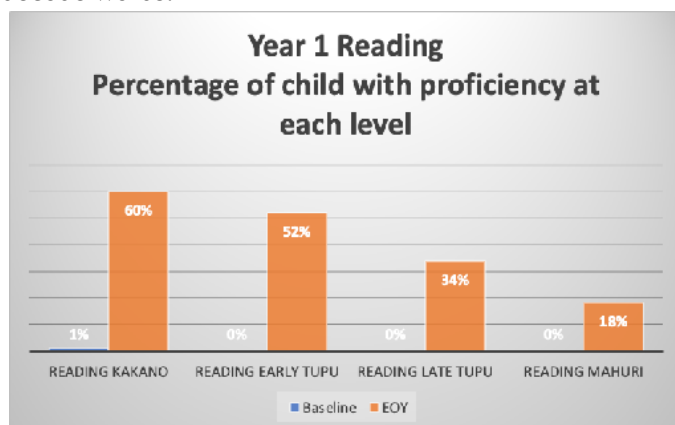
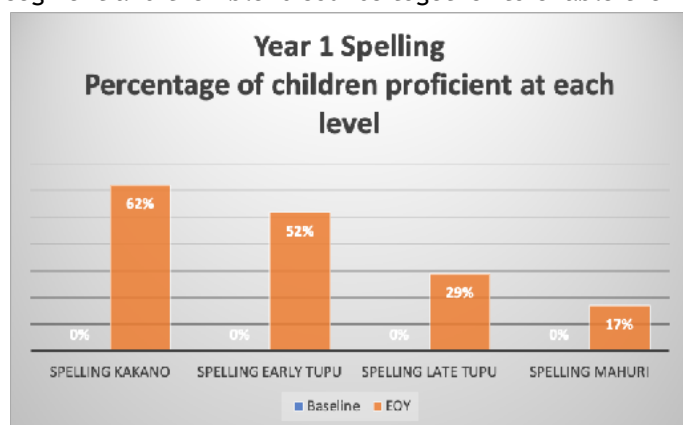
- Shelley Handley completion of training as school BSLA facilitator, giving her the micro credentials needed (through Canterbury University) to support our team through their training.
- All year 1 and 2 teachers engaged in BSLA professional learning. Online meetings and assessment activities complete.
- 5 teacher aides enrolled in training to support implementation of BSLA they are currently working on their 500 word case study and observing teachers in action and supporting with small groups
- All teachers have been formally observed in the 3 BSLA focus areas of vocab development, whole class teaching and small group teaching. They have had their observations written up (by facilitator Shelley) with strengths and ideas for development noted. The observation document makes up a third of their own micro-credential assessment requirements.
- Learners are approaching week 8/9 of instruction and after 10 weeks the assessment of each child to measure progress and achievement over the last 40 lessons is done (we are excited for this!)
- Teachers are currently working on their case study
- Learning continues for the children within the BSLA model - assessments will identify who become our 'tier 2' learners and they have a series of lessons designed to target the gaps that were identified from the first 10 week intensive
- Shelley is completing her facilitator teacher case study and validation documents for each teacher (all case studies/ observations and assessments for teachers is due 23 July)

### Outcomes

2023 has been a year of steep growth for our team to develop our teaching practice and assessment capability. The change in how and when our learners begin building word recognition (Better Start Literacy Approach - BSLA) has dramatically impacted our Year 1 learners. BSLA has enhanced the quality of reading practice and learning for our Year 2 learners as well. Teachers have been impressed with the assessment results of their learners (at higher reading levels than they have experienced in the past) and the depth of understanding that their learners have demonstrated. The knowledge they have attained (via BSLA) has meant that they are able to engage in texts with ease - and begin to read for meaning / comprehension.

#### Year 1 achievement (30 weeks of BSLA learning)

Our Year 1 learners are assessed across 4 areas. Assessments identify their ability to recognise letters and sounds to segment and then blend sounds together to enable them to decode words.



These graphs show the percentage of Year 1 learners who have demonstrated proficiency in skills within Taumata 1. Specific assessment tasks measure the skills they learners have acquired at each level and they are cumulative results. For example when looking at the reading level graph 62% of learners have proficiency (80% of the skills taught at this level) within Kākano and 38% are working towards being proficient.

Step 1 a	Step 1 b	Step 1 c	Step 2	Step 3	Step 4
Kākano 1, 2	Kākaro 3 /Tupu 1	Tupu 1	Tupu 2/Mahuri	Mahuri/Rakau	Beyond
Expected progress: End of one year at school			End year 1 toward end year 2		To end year 3

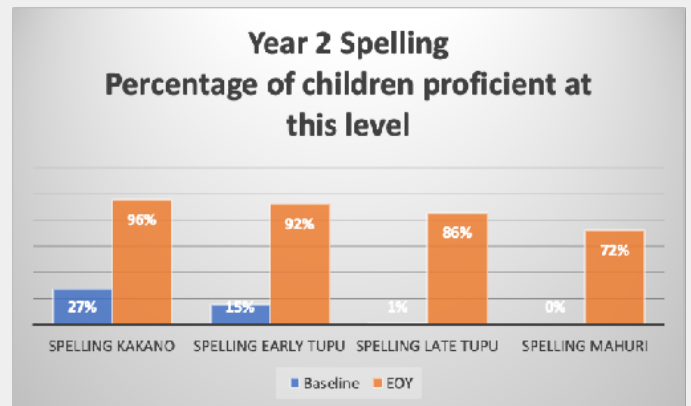
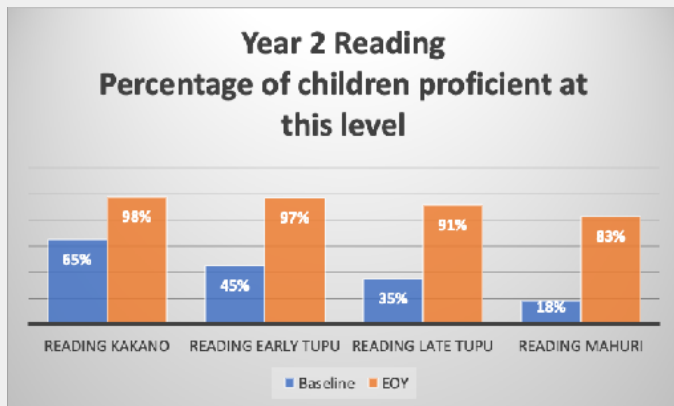
It is not necessary to progress through all the Steps of the scope and sequence for reading. Many children will progress to a variety of texts after step 2 or 3. Continue with decodable texts to support the growing knowledge of spelling patterns as needed. For some learners, the phonics knowledge can be addressed with a spelling programme.

Table excerpt - Christine Braid  
Massey University Literacy Facilitation team  
To show current expectations

## ANNUAL PLAN PRIORITY 2 - Quality teaching and leadership Differentiated literacy - year 1 and 2

### Outcomes

#### Year 2 achievement (30 weeks of BSLA learning)



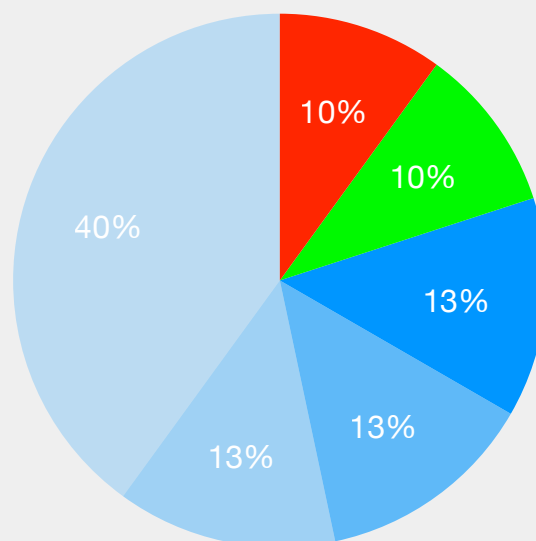
Teaching focus is across 4 levels - each Taumata teaches different skills and they are cumulative.

We focus on knowledge within each Taumata and measure proficiency.

For example, a child may be proficient in Taumata 2 (80% is proficiency) and be working predominantly in Taumata 3 (their instructional level)

At the end of Māhuri Level : learners are introduced to colour wheel readers as part of their instructional group mahi. We have used assessments to gain reading levels in the colour wheel and the reading levels this year are considerably higher.

● Tupu/Early Mahuri    ● Level 14-16    ● Levels 17-18  
● Levels 19-20    ● Levels 21-22    ● Levels 23-30



This graph shows the results of assessments to show what reading Level our Year 2 learners are engaging in at an Instructional level.

The expected reading level at the end of Year 2 is to be reading at Level 17.

There are 20% of our Year 2 readers either reading Tupu/Early Māhuri - and they are reading books from Level 13 - 16 Colour wheel level.

80% of children are reading at Level 17 and above.

Using the NZ Curriculum progressions - our Year 2 learners are working at the End of Level 1 (1a) and Early Level 2 (1a/2b) in Reading, which meets expectation.

# ANNUAL PLAN PRIORITY 2 - Quality teaching and leadership

## Differentiated literacy - year 1 and 2

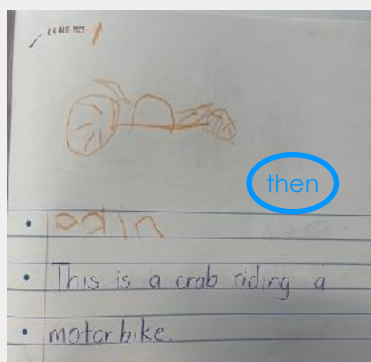
### Outcomes

#### Writing achievement in Years 0 - 2

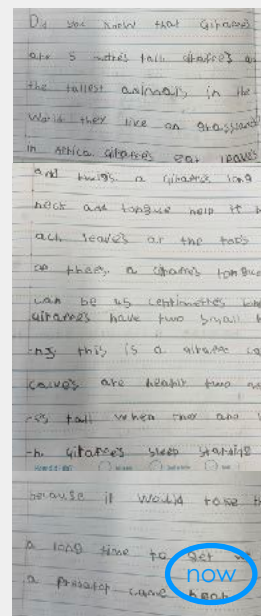
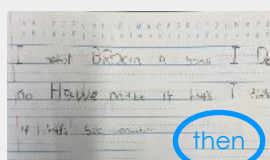
BSLA is an integrated approach to developing vocabulary, oral, listening, spelling, writing and reading skills in the first year of learning. When teaching writing - this approach supports teachers to notice and respond to each learner's literacy needs and help them to understand the connection between graphemes and phonemes and then to use this knowledge to decode and encode words. It does not have an instructional writing component. It is designed to complement existing approaches to teaching early literacy and build on current school and teaching practices.

The best way to show impact of this learning where you can see the hearing and recording of sounds in writing are some 'then and now samples' of writing from each level.

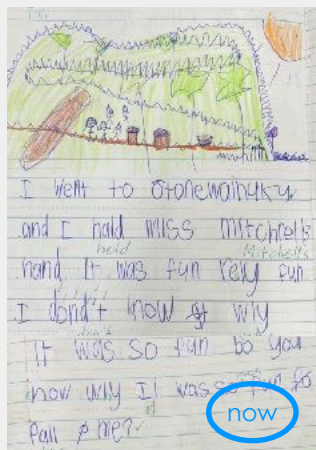
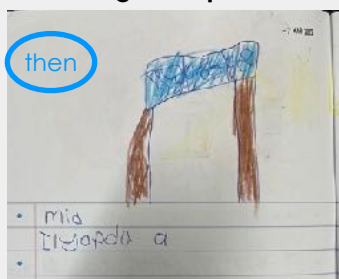
#### Writing Sample Year 0



#### Writing Sample Year 2



#### Writing Sample Year 0



Overall, our  
junior literacy results  
are exciting -  
we cannot wait to  
see what next year  
will bring!

In each sample we can see the development of understanding of the relationship between the sounds in a word (phonemes) and the grapheme choices used to spell words.

Our learners are developing strong spelling skills.

### Next Steps

- continue to develop teaching, learning and assessment capability in reading using the BSLA aligning with the NZ Curriculum
- focus on writing - provide more opportunities for developing writing, beyond surface features (now that BSLA has moved from 'introduce' to an 'embed stage')
- our junior team have co-constructed a plan for practice and learning (see below) and we will continue to strengthen & refine this
- there is teacher work to be done to develop efficacy in making OTJs for reading and writing within our current practice

# ANNUAL PLAN PRIORITY 2 - Quality teaching and leadership

## Healthy Active Learning

**Strategic goal** - To enhance student achievement through a culture of continued improvement; developing teaching, learning and assessment capability in alignment with the New Zealand and Selwyn Ridge School curriculum.

**Annual Target:** To further imbed Healthy Active Learning education approach to wellbeing of our tamariki and rangatahi.

HEALTHY ACTIVE LEARNING : 2023 is year 2 out of 3 of our Healthy Active Learning Commitment. Provision of a Sport BOP Community Connector comes into place alongside this.

### Actions

- Reintroduction of Healthy Active Learning kaupapa at start of year staff professional learning.
- Playscan completed by Healthy Active Learning facilitators to investigate play options of our tamariki during break times. Data from this will be analysed and then a plan developed to grow play opportunities
- Healthy active learning involvement at whakawhanaungatanga evening - facilitation of games, sharing goals with community etc
- Year 5 and 6 Ki-O-Rahi have a go days planned. Possibilities for inter school competitions explored.
- Te Whare Tapa Wha continued focus and development in curriculum
- Tu Manawa grant of \$10000 for upgrade of school bicycles.
- Meeting with Apanui Heemi, reviewing playscan data and planning next possible steps of play space development
- Three teachers attendance at HAL Professional Learning Day - A day focussed on kaiako hauora, whanaungatanga and valuable learning opportunities. Key note speakers and a variety of workshops. 27 July
- Healthy Active Learning update and staff hui - 9 August (Facilitated by Apanui Heemi)
- Tu Manawa grant of \$12 228 to support our senior ski trips
- Support from facilitator for year 4-6 teachers in teaching athletics skills
- Born to Move programme implemented across the kura. Year 5 and 6 training and leadership. Purchasing of new headsets to support the programme.

### Outcomes

Year 2 of our healthy active learning commitment was overall positive with highlights being professional learning for kaiako and being successful in two Tu Manawa grant applications. All year 5 and 6 staff and akonga had learning in ki-o-rahi, including learning purakau. Unfortunately we weren't informed about inter school competition but would love to explore this in future years.

Year 4 teachers had professional learning in teaching of athletics skills. This added to their teaching repertoire and supported quality learning in this area.

Being successful with two Tu Manawa grant applications certainly supported our goals. We were able to upgrade our school bike stocks and also provided a snow experience for all of our year 6 akōnga.

The playscan completed highlighted positive aspects of our break time practices and had a couple of suggestions for growing water play and possible art spaces. Developing the Te Manawa space (heart of school) has great possibilities for some of these options.

We appreciated members of the Healthy Active Learning team attending community evenings.

### Next steps

Year 3 of our healthy active learning commitment will see us further imbedding the key principles into practice. This aligns with our strategic focuses of pedagogically enriched kaiako and culturally empowered ākonga. Kaiako professional learning will spread across the year with facilitator Apanui Heemi supporting with planning and implementation. We will again apply for Tu Manawa grants to support our tamariki being active with a potential snow trip again for the year 6 students.



"Once I learnt how to stop and turn I loved the opportunity to take more risks. Getting faster on my skis was certainly a highlight of my day. Also sharing this experience with my Dad was something we will both treasure forever". (Zack)

"Learning the skills of snowboarding was something awesome. My goal was to snowboard down a run without falling over. I achieved my goal and I can't wait to visit again with my family". (George)





# Inclusive Practice

**Strategic aim - Learners with special education needs are supported to engage in all school activities; accessing, making progress and achieving in alignment with the New Zealand Curriculum.**

**Annual objective:** Strengthen differentiated teaching and learning opportunities in classrooms so learners can benefit from skilled teachers / teacher assistants whilst learning alongside their peers

## Actions

- Special needs register developed in HERO SMS. All details updated and held here
- Special Education workshop attended by Craig Price outlining MOE pathways and possible future direction
- Priority learners identified in HERO SMS- monitoring of progress and support of learners for teaching and support team
- Participation in Better Start Literacy for learning assistants alongside our junior teaching team
- Tanya Healy - attendance at Berry Street Education Model learning programme 1 - Trauma Informed Practice. Impact report in our google drive
- New trainee teacher aide Simon Smith employed to support newly partially funded learners for remainder of term. To be reviewed at end of term
- RTLB supports for learners with behavioural needs. Supporting teachers and school practices for positive inclusion
- Appointment of new teacher aid Areroa Vincent - Karati to support learning and behaviour across the school
- Teacher aide training in Understanding Behaviour Responding Safely (UBRS) for Areroa Vincent-Karati and Simon Smith
- Review of Inclusion policies and practices at Selwyn Ridge. Term 3 focus review.
- Tanya Healy - attendance at Berry Street Education Model learning programme 2 - Trauma Informed Practice.
- Transition meetings and processes complete for ākonga with behavioural, emotional and learning needs who are moving on to intermediate in 2024
- Transition in of a learner with extremely high needs
- ICS (in class support) process allocation for 2024 for one student
- Learning assistant professional learning in PACE (playfulness acceptance curiosity empathy) approach to trauma informed learning
- Learning assistant professional learning and appraisal process completed.

## Outcomes

2023 has seen many successes for ākonga and with inclusive practices at Selwyn Ridge. Prior to the year beginning we had a successful transition process for learners with additional needs between 2022/2023 class and teacher. We were also proactive in establishing priority needs for 2023 and allocating resourcing and time accordingly. An important strength of our kura is the skilled and passionate team of learning assistants who support a wide range of tamariki. We have a very experienced team with many having spent many years at Selwyn Ridge. They are dedicated to their learning and this year had planned and specific professional learning in tikanga and te reo Māori. Five of the team also participated in Better Start Literacy Learning alongside our junior teaching team. This year we appointed two new learning assistants who added diversity to our team. We appreciate the ongoing support of the Board who encourage our proactive approaches to supporting ākonga and kaiako. We face ongoing challenges in this space with an increasing number of ākonga with high needs, behavioural issues, trauma and various diagnosed and undiagnosed conditions. These challenges can also have an impact on the overall learning environment, the well-being of other students, and take considerable time and effort to manage. We would appreciate greater support from the Ministry of Education, outside agencies or other specialist support. Provision of staffing for a Learning Support Co-ordinator would also be gratefully received and would support meeting of ākonga needs.

## Next steps

- Prioritize pedagogical enrichment in the school's strategic planning.
- Recognize and address the impact of these challenges on teacher well-being. Class number consideration for 2024 - reduce class ratios to support those with higher needs or requiring more individualized instruction.
- Space development for differentiation of practice- Manawa space and swing. Use of spaces.
- Provide ongoing professional development for teachers to enhance their skills in dealing with diverse learning needs, behavioral issues, and trauma-informed teaching.
- Foster a culture of continuous learning where teachers can share strategies and insights. Explore the Berry Street learning approach and how we might further apply key principles and practices to Selwyn Ridge
- Provide professional development opportunities for learning assistants to enhance their skills and support teachers effectively. Foster a collaborative relationship between teachers and learning assistants, emphasizing teamwork and shared goals.
- Explore available support options from the Ministry of Education (MOE), Integrated Services for Children (ICS), and school-based support.
- Advocate for additional funding or resources to cover specialist appointments for students with specific needs.

## Giving effect to Te Tiriti o Waitangi

**Strategic aim - To meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of Selwyn Ridge. (National Education and Learning Priority - Objective 3 : Quality teaching And Leadership)**

**Annual objective:** To grow teacher capacity to meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of Selwyn Ridge. To further develop and use the Selwyn Ridge curriculum for te reo Māori and to assess progress and achievement for our learners.

### Actions

- Leadership role continuation with Leah Mikaere. Strategic plan Te Ao Māori for 2023 updated
- Integration of te ao Māori in curriculum and classroom planning - Te whare tapa whā professional learning for staff. Connection with Healthy Active Learning, Te Hononga curriculum plan.
- Leah Mikaere working alongside kaiako in classrooms to model use of Te Tai Whanake resource.
- Very successful kapa haka for 2023. Junior, middle and senior kapa haka.
- New kākahu purchased for junior roopu. Plans initiated for updating of other existing kākahu
- Darian Mikaere support role for Kapa Haka groups
- Successful whānau hui with Kapa Haka, Korero and Kai - Thursday 11 May
- Whānau consultation for whānau māori undertaken. Support for whānau roopu suggested.
- Termly mihi whākata
- The Te Tai Whanake ki Tauranga Moana Te Ao Māori local curriculum is launched with Tauranga Moana Kaumātua - Teacher only day - Monday 18 September.
- Organising and hosting He Paku Whakangahau kapa haka celebration for South Cluster schools in term 4. A very successful festival and beginning of an annual event for our South Cluster schools.
- Performance of junior, middle and senior kapa haka at Selwyn Ridge Extravaganza.

### Outcomes

2023 has been another year of pleasing growth with incorporating te reo ngā tikanga Māori into the everyday life of our kura. We are very fortunate with our committed team and the leadership of Leah Mikaere. Feedback from whānau māori in consultation in term 3 supported the positive efforts and outcomes in how Selwyn Ridge are working to give effect to Te Tiriti o Waitangi.

Achievement in core curriculum sees improvement of outcomes for Māori learners in reading, writing and mathematics. Although still below non Māori data, it is very pleasing to have narrowed the gap this year, particularly in writing and mathematics where the number achieving at or above expectation is very similar to non māori. Learning across the curriculum has integrated te ao Māori. Exhibitions of learning shared the growth of mind, heart and toolbox.

Kapa Haka has grown again this year with large numbers across the three roopu (junior, middle and senior). Performances at the annual Extravaganza highlighted the passion and enthusiasm of our tamariki. It was also wonderful to be able to hold a mihi whakata each term to welcome new akonga and whanau to the kura.

Conceptualising, organising and then hosting the He Paku Whakangahau festival was a wonderful achievement and opportunity to further celebrate Ta Ao Māori within our kura. This is now going to be an annual event shared around participating kura, offering tamariki more opportunities to soar high with their learning and performance.

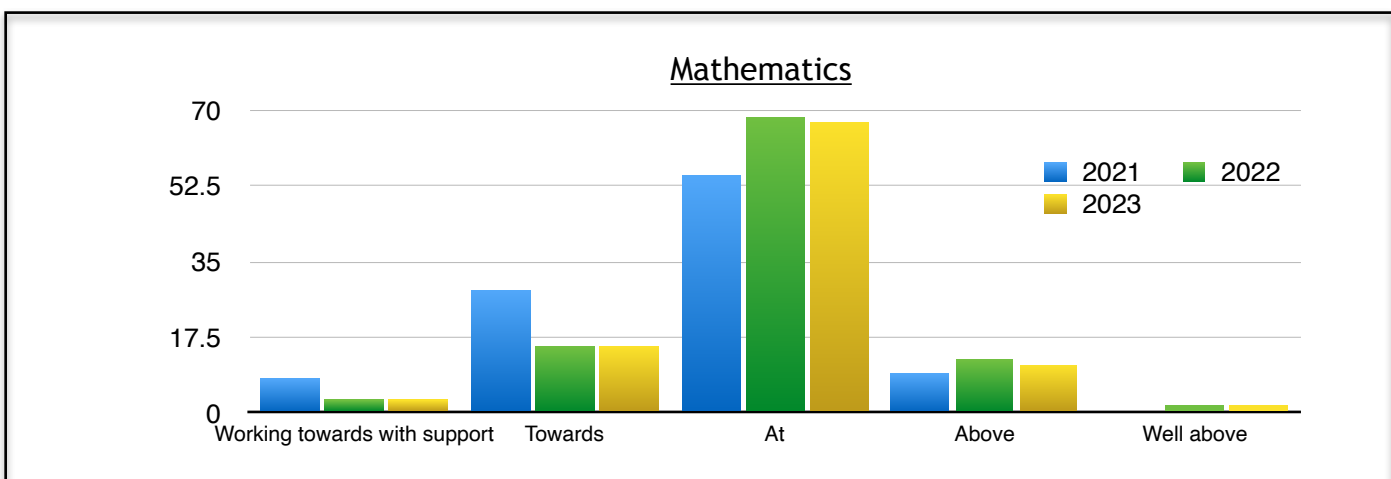
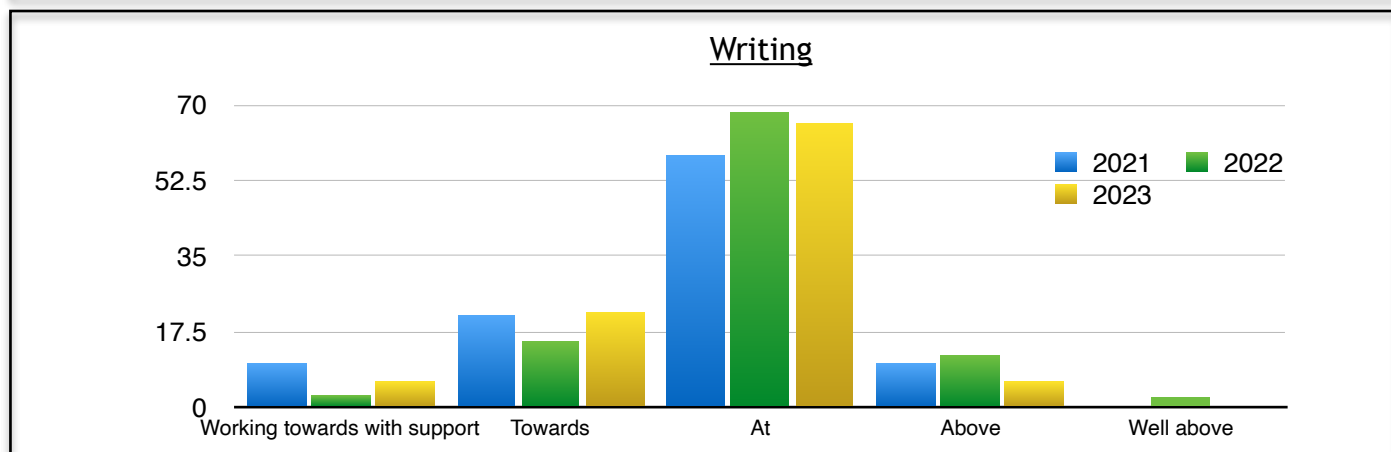
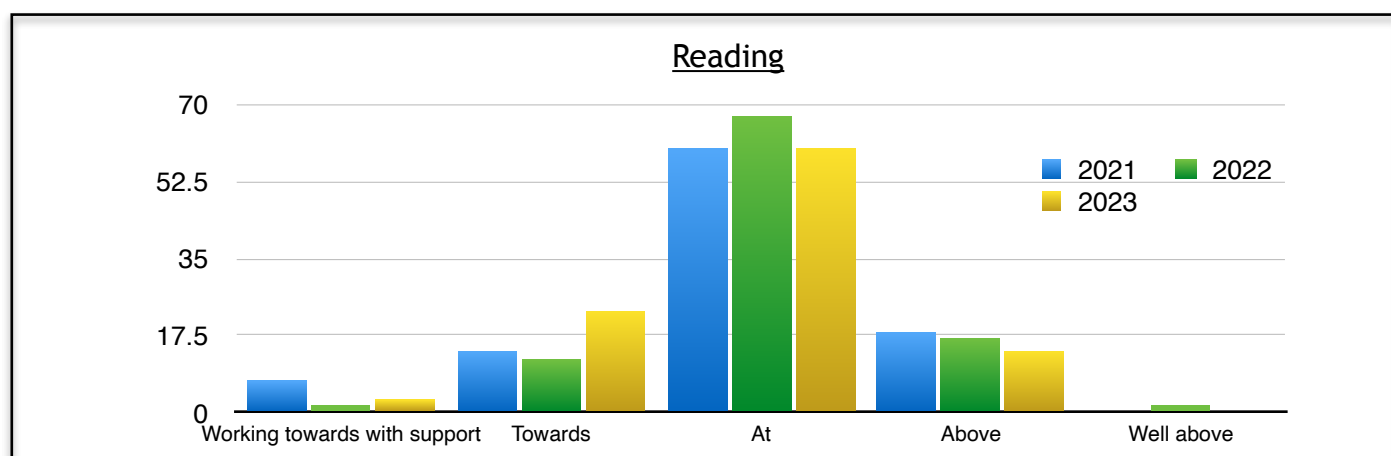


# Outcomes

## 2023 Core Curriculum Achievement NZ Māori

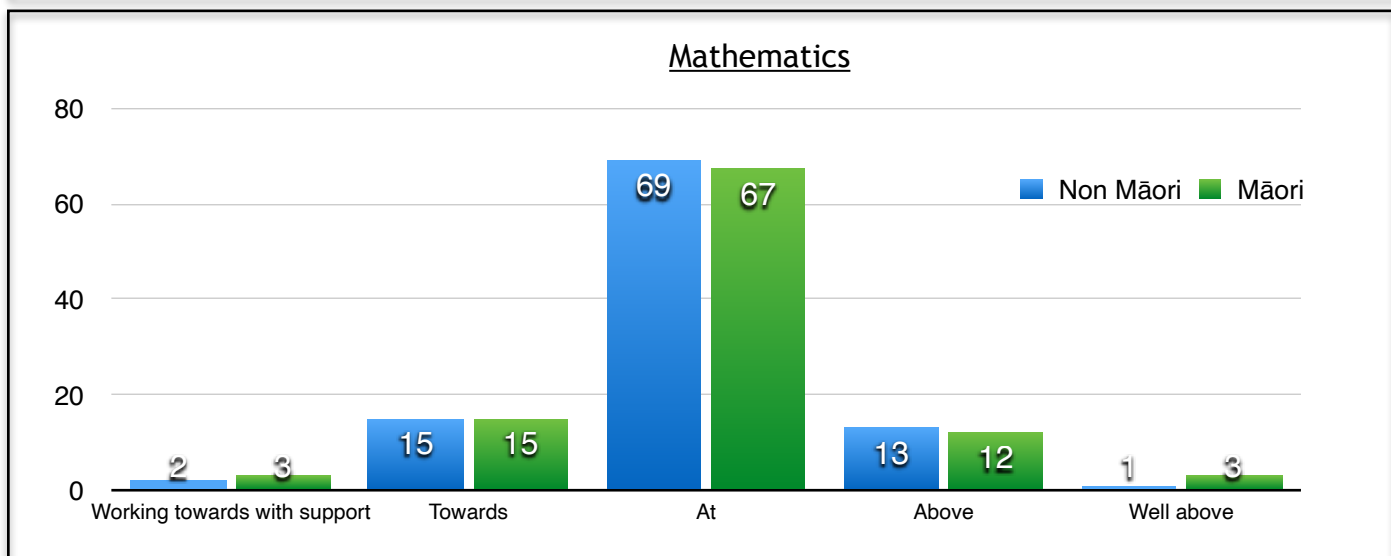
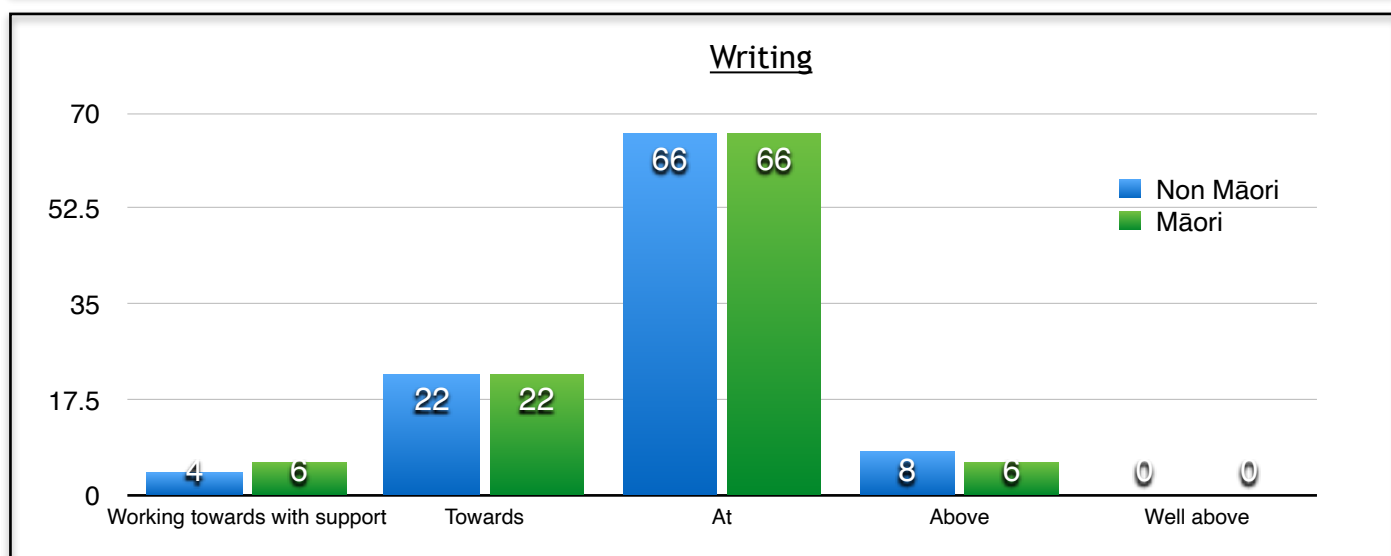
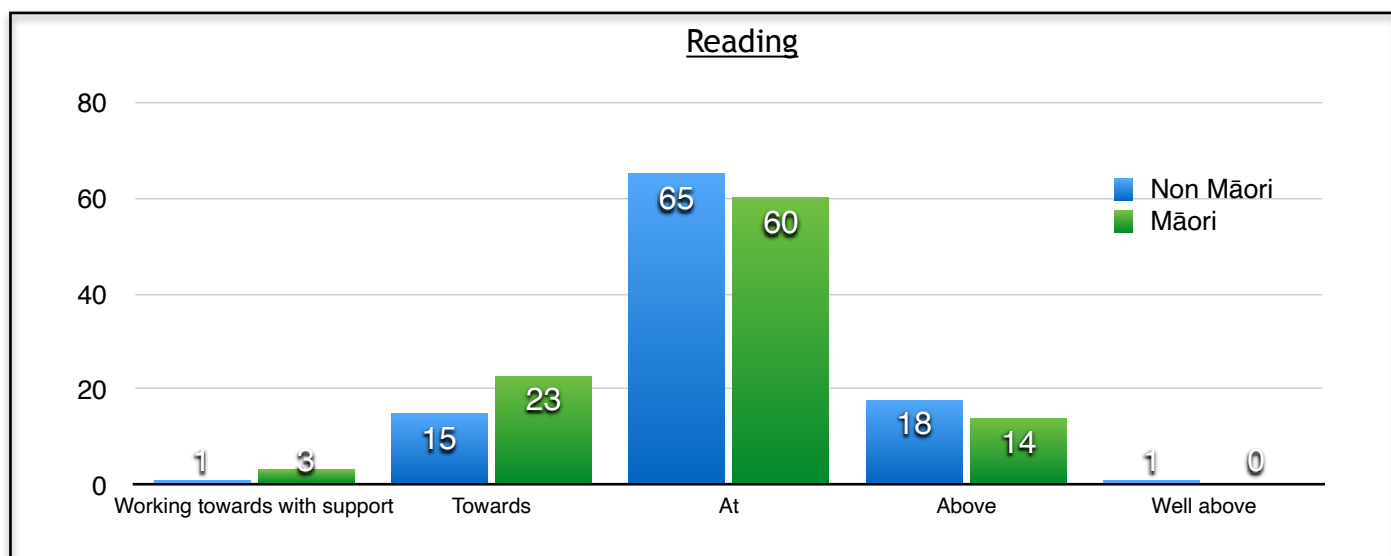
	Reading / Panui	Writing / Tuhituhi	Mathematics / Pangarau
Well above	0%	0	3%
Above	14%	6%	12%
At	60%	66%	67%
Towards	23%	22%	15%
Towards with support	3%	6%	3%
Percentage at or above	74%	72%	82%

## Achievement NZ Māori Core Curriculum 2021 - 2023 Comparison



# 2023 Outcomes Māori / Non-Māori

## Achievement Māori / Non Māori Core Curriculum



### Summary Points

- Achievement outcomes are similar for māori and non māori in mathematics and writing
- Reading sees 10% more non māori achieving at or above expectation than māori



# Giving effect to Te Tiriti o Waitangi

## Next steps

- Provide quality professional learning for kaiako, growing whakaro, manawa and kete. Emphasis on developing use of Te Tai Whanake and its localised Te Ao Māori Poutama (Learning ladder) and Te Reo Māori Poutama. Support kaiako with teaching te reo across the kura.
- Support with organisation of and performance in 2024 he paku whakangahau festival.
- All staff visit marae as part of professional learning. Unpacking local purakau, NZ histories connection and planned development. Further development of the m ara kai project shared with possible next steps and growing further connections explored.
- Prioritise staff and Board building their understanding and recognition of the unique status of tangata whenua in Aotearoa New Zealand, including growing understanding and acknowledging the histories, heritages, languages and cultures of partners to Te Tiriti o Waitangi
- Further building Te Mataiaho into practice. Supporting staff with growing their knowledge, understanding and practice with implementing powerful curriculum. Focus on Mātairangi, the guiding kaupapa focus on Te Tiriti o Waitangi
- Continue to strengthen te reo, kapa haka, mihi whakatau and te ao māori experiences for tamariki
- Continue to monitor achievement of Māori learners across core curriculum.
- Continue building rich relationships with iwi and whānau. Development of whānau roopu as indicated in 2023 whānau consultation survey. Involve them in decision making, and partner to support rangatiratanga, and Māori educational success as Māori



# Pasifika Learners

**Strategic aim - Pasifika students are engaged in their learning and are achieving with pride in their unique identity, language and culture.**

**Annual objective:** To grow opportunities for Pasifika identity, language and culture to be further imbedded in school practices.

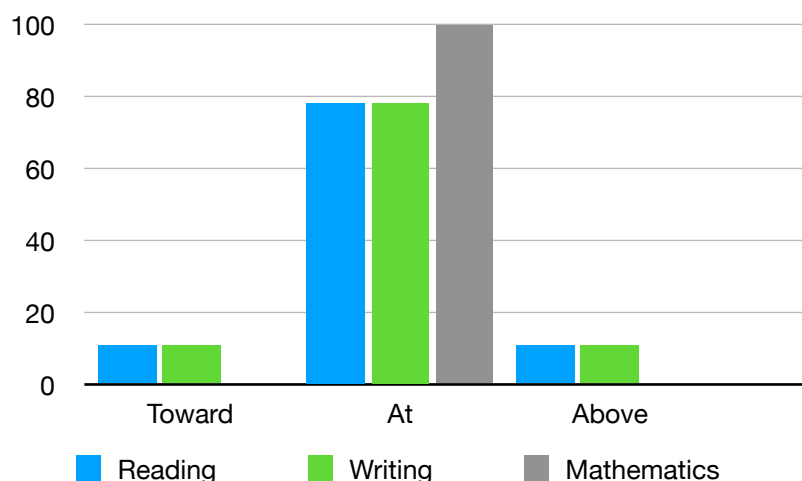
## Actions Outcomes /

- 2023 Pasifika cohort identified
- Celebrations of Pacific language and culture through focus language weeks and sharing at assemblies
- Tracey Hall Pasifika leadership role. Release and unit allocation.
- Plans for SRP Ta Vake group developed. Group meets at least once a week with a focus on different elements of Pasifika culture
- Fanau fono held Monday 3 April, Monday 12 June
- Inclusion of Pasifika content in SRP celebration assemblies
- Optional Friday lunchtime 'Pop up Pasifika' dance fitness class for tamariki
- Two new drums purchased to adding to our Pasifika resources
- Cook Islands language week focus with visiting drummers and leaders supporting Pasifika group performance
- Ei katu workshop for Pasifika head dress - fanau coming in to lead - Monday 11 September
- Performance at He Paku Whakangahau
- Performance at Pasifika in the Bay - 28 October
- Performance at Extravaganza - 27 November
- 10 November meeting with Melanie Cottingham from Pasifika Trust around support for unpacking Tapasa and potential professional learning for kaiako for 2024

## Outcomes

- 2023 Pasifika cohort identified. We have a cohort of 13 children who make up the Pasifika cohort for 2023 reporting. 9 of these children are girls and there are 4 boys.
- Overall our Pasifika children are achieving above other cohort groups with over 90% of children being at or above expectation in each of the core curriculum areas.
- Celebrations of Pacific language and culture through focus language weeks and sharing at assemblies
- Fantastic performances by our Pacific group 'Tavake' at Pasifika in the Bay and our school Extravaganza.

### Pacific learners achievement in core curriculum



## Next Steps

- Continued development of the Pasifika Tavake group in 2023.
- Budget for upgrade of some costumes, two drums and sticks
- Explore funding options for attendance at national Pasifika festival in 2024 for Tavake group members and fanau
- Potential purchase of a further trophy for end of year acknowledgement of ākonga who gives service to the larger group
- Gather and analyse Pasifika cohort data, investigate trends and design responsive programmes. Ongoing monitoring as part of curriculum review.
- Pasifika fono - continuation and further development. Consultation around goals. Budget of \$100 per fono.
- Staff unpacking of Tapasa Pasifika Education Plan- connection with strategic goal of 'Culturally Empowered Ākonga.

## Powerful Curriculum Implementation

**Strategic aim** - To enhance student achievement through a culture of continued improvement; developing teaching, learning and assessment capability in alignment with the New Zealand and Selwyn Ridge School curriculum.

**Annual objective:** To grow depth in the implementation of Selwyn Ridge learning principles and provide opportunities for children to Soar High across the curriculum.

### Actions

Garden to Table Programme - Andrea White took the role of Lead Teacher for our Garden to Table programme. We again focused on our year 4 cohort. Programme started term 1 with visits to the Good Farm. Employment of Daniel Moore to Garden Specialist role and Chelsea Findsen as Garden Specialist. Another very successful year and popular part of our curriculum.

Beyond the Classroom - Johnson Reserve being used as outdoor learning space. Water Skills for Life programme underway for year 3 to 6 classes. Local resources such as the art gallery and library were used by many for enhancing learning. All of our year 5 and 6 classes enjoyed camp experiences.

Literacy Support - Linda Hales trained in reading recovery this year and worked with individuals and groups in literacy leadership role. Shelley Handley also has a leadership role with Differentiated Literacy and connecting with Better Start Literacy Approach (BSLA). 2024 will see us continue our BSLA journey. We also have support from MOE to continue reading recovery tier 1, 2 and 3 programme with .6/.

The Keeping Ourselves Safe programme was integrated in classroom programmes during term 1.

STEPSWeb literacy support programme for years 2 - 6. Further professional learning for teachers from year 3 to 6 with ongoing formative assessment and monitoring integrated.

Snow trips - all of our year 6 tamariki had the opportunity of spending a day at central plateau either learning to ski / snowboard or play in the snow. This was supported by a funding grant from Sport NZ - Tu Manawa.

Exhibitions of Learning - Tamariki sharing their learning with whānau through exhibitions of learning. Great to have whānau back in and for tamariki leading this.

Extension mathematics programme for identified year 4,5 and 6 learners. Participation in the Otago Problem Solving competition.

ICAS competitions offered to all year 3 - 6 students. Opportunities to compete in English, Mathematics, Science, Digital Technology, Spelling Bee and Writing. Participation and achievement celebrated. Also University of Canterbury Kiwi Competitions in English, Mathematics and Science.

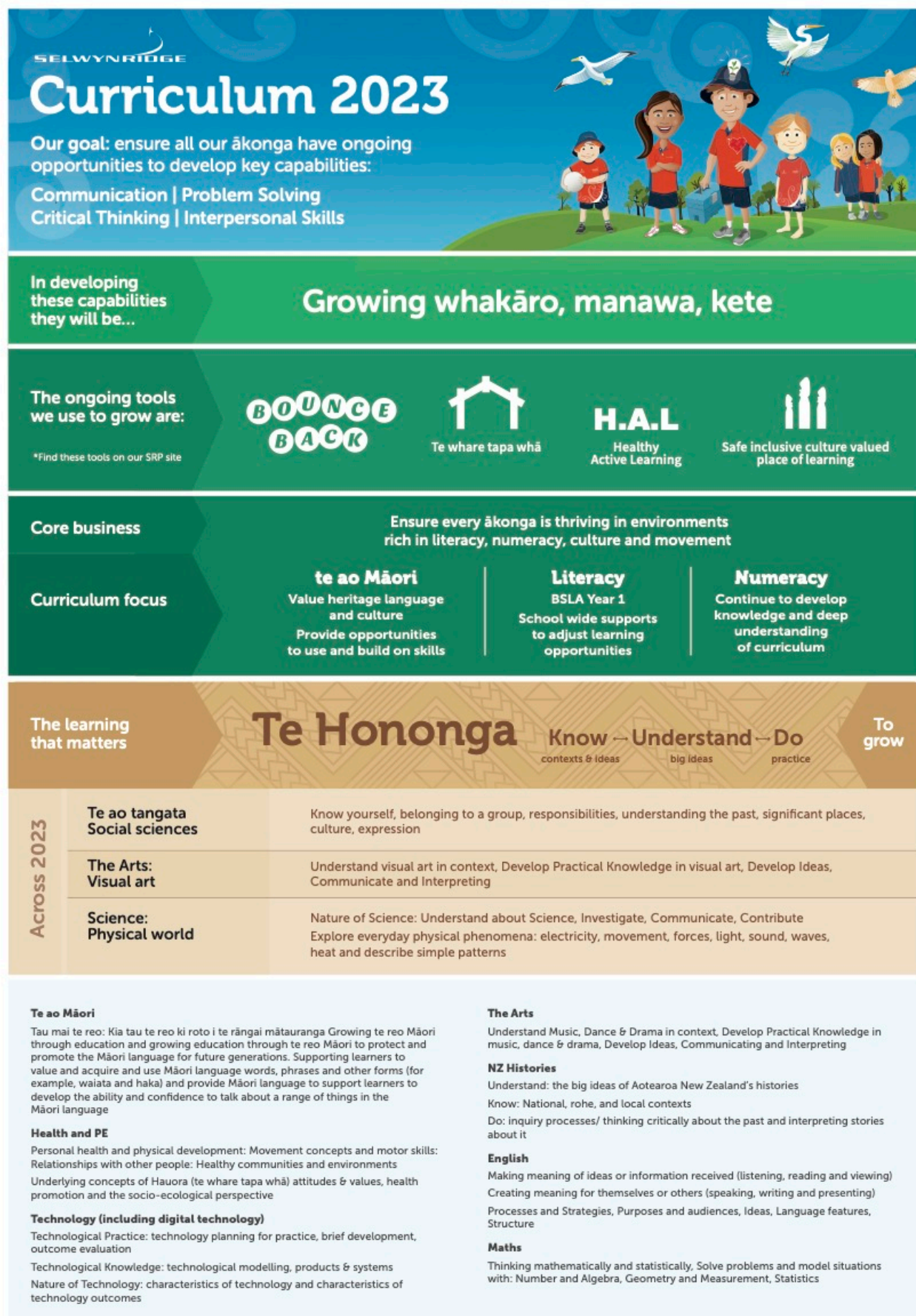
Performing arts opportunities with KidzRock, He Paku Whakangahau, choral festival and our Extravaganza of the Performing Arts (250 children involved)





# 2023 Concept Review

Our conceptual curriculum is a rich integrated curriculum approach that connects the essence of the NZ curriculum - Te Mataiaho. Our 2023 curriculum





## 2023 Concept Review

Our 2023 conceptual curriculum allowed many great opportunities for rich learning across the kura. The overall concept of Te Hononga (the connection) sat cross curriculum with focuses in social sciences, visual arts and science (physical world). Teams and classes explored key learning in each of these areas. Exhibitions of learning had ākonga showcasing their learning with whānau.

Bounce back, te whare tapa wha and healthy active learning were embedded in learning. These tools support our holistic curriculum forming part of it's backbone.

The Keeping Ourselves Safe programme was taught across the school in the first term. This is part of our two year health delivery programme and is accompanied with support from our NZ Police School Education Officer. Keeping Ourselves Safe [KOS] is a comprehensive child protection programme in which students learn and apply a range of safety skills that they can use when interacting with others. Alongside this, other aspects of keeping ourselves safe were integrated into conceptual learning.

Learning beyond the classroom is a continued feature across the school. Johnson Reserve and Waipuna Park are regular extensions of our school environment. Learning in the environment and through nature support our local curriculum. Research-backed evidence strongly suggests that experiences in nature boost academic learning, personal development, and environmental stewardship (Kuo et al. 2019). Being in nature helps develop curiosity and creativity, both important in nurturing a life-long love of learning. Time in nature builds confidence, resilience, and improves mental, emotional, social and physical health and empowers respect and the development of kaitiakitanga and manaakitanga for the natural world, and for others.

Additional opportunities for learning beyond the classroom extended further and focused on a range of concepts and curriculum areas. The Tauranga Art Gallery and Library were visited regularly with children learning about and through art in authentic contexts. Camps and day trips also added to curriculum and learning experiences for many children.

A new addition to Selwyn Ridge was the Podcast crew. Comprising 12 students, the podcast crew learned the art of making a podcast and then when on to create a series of episodes highlighting learning at SRP. They interviewed ākonga, staff and whānau members, creating rich and enjoyable podcasts. These were published to Spotify and on our SRP website.





## Curriculum in action



# 2023 Curriculum - Akōnga voice

## OM - Year 0

I love my friends in Room 9 because they are all so nice. I love playing with my friends in my class and our favourite thing is building ramps and racing cars over them. I like learning to read new books and I am learning how to write stories about my day. I am getting really good at writing letters. I love making art and learning how to do lots of different art. My favourite is the lion, jellyfish, fish and bubbles. It's hard to choose because I love them all. I hope that next year I have all the same kids in my class with me.

## IS - Year 1

I like coming to school because we do heaps of learning and it's fun. When I'm with my friends we like to go to the fairy forest together. The Matariki Star is my favourite art work because I really love the shiny stars we put on the paint. My story writing is getting better because I am writing new words. I sound out the tricky words and I am starting to put lines under them, so we can check them. Reading is getting easier for me, because I can segment and blend. Maths is getting easier for me because I can see the patterns in the numbers and I can solve maths problems in my head.

## KK - Year 2

This year I really enjoyed learning about making paper because it's interesting. I am proud of speaking in front of the parents at the exhibition of learning. I feel good about maths because I'm learning it so fast. A strategy that helped me learn is to write word chains because it helps me to hear all the sounds in words. I used to find reading hard but now I know to find the split diagraphs. At school I enjoy kapa haka because it's fun and Lilly and Leah do it too. The way I bounce back is to find other people who can help me.

## SB - Year 3

I am really proud of my reading because I'm learning harder books and I sound out my words. My favourite is maths. I love it and it is fun to discover numbers. I think I'm trying harder to do it by myself. I am so proud of being such a good friend and helper to everyone. I love drawing, painting and making things. My favourite was making my dream catcher and the flower mural. I love kapa haka because it is fun and we can use any tone of screaming for the Haka. Room ...is amazing. It has been the best this year. I love the dolls, the books and my friends.

## TW - Year 4

This year has been amazing because I have really enjoyed doing Garden to Table. My favourite part has been eating the food we make and learning how to use a knife properly. I have made lots of new friends this year and I enjoy playing sport with them. In math, I've learned a lot about fractions and I understand it quite well. We've been doing a destination NZ programme for reading and I like the activities we do for it. I would like to learn about decimals. I think I'm ready for year 5.

## JK - year 5

A highlight for me this year has been doing the forces and motion inquiry because we learned lots of new things and accelerated my passion for learning. The second highlight of the year is the choral festival because I was proud that I performed a solo on stage. Have really improved with my maths because I have learnt new strategies and can work more efficiently. I am really proud of my writing because I now have more complex ideas and also can describe pictures and characters with more detail. Next year I am looking forward to being a year six and my little brother coming to school with me. Three words to describe my year are enthusiasm, kindness and honesty.

## TT - year 6

A highlight for me this year was being a leader during the mihi whakatau. I was proud to share my pepeha and stand in front of everyone speak te reo Māori. I am also proud of how far I have come in kapa haka. This year I have improved in my reading. I feel more confident in front of people and can fluently read harder texts. I am also proud of participating in Born To Move because I got on stage in front of the whole school and learnt lots of martial arts tracks. I am really proud of my spelling because I have made huge progress. Next year I am looking forward to dodge ball and maths at intermediate. Three words to describe my year are fun, hard and exciting.



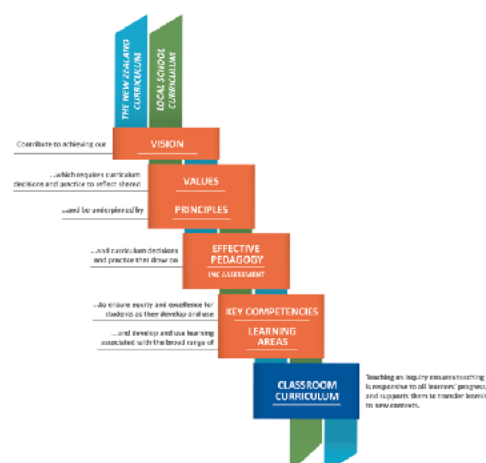
# 2024 Local Curriculum Recommendation

The New Zealand Curriculum describes the learning all young people should experience and the progress and expectations associated with this learning.

It provides the framework for schools and kura to use in their local curriculum design.

Our local curriculum is the way we bring the New Zealand Curriculum to life in our school. It should:

- *be responsive to the needs, identities, languages, cultures, interests, strengths, and aspirations of your learners and their families*
- *have a clear focus on what supports the progress of all learners*
- *help students understand Te Tiriti o Waitangi - its past, present, and future (you will also be planning learning that helps students live the Treaty as citizens of Aotearoa)*
- *help learners engage with the knowledge, values, and key competencies, so they can go on to be confident and connected lifelong learners.*



## 2024 Local Curriculum Focus Areas- Recommendations:

From our 2023 conceptual curriculum review, whānau and ākonga survey the following strands for 2024 curriculum emerged:

	Term 1	Term 2	Term 3	Term 4
Focus	Turangawaewae where we stand.	Ngā Toi	STeAMing Ahead	Toi iho - weaving together
Wakatauki	Me tiro whakamuri, kia anga whakamua - walking backwards into the future	Mā te pohewa mā te auaha hoki, ka whakapuaki ngā kura e huna ana. With imagination and creativity a hidden jewel can be revealed.	Whaiwhia te kete mātauranga . Fill the basket of knowledge I orea te tuatara ka patu ki waho - A problem is solved by continuing to find solutions	Mā te whāriki ka mana te whakairo, mā te whakairo ka mana te whāriki - the woven mat elevates the prestige of the carving and the carving elevates the prestige of the woven mat
Curriculum lens	Te ao tangata / Social Sciences	The Arts - Ngā toi	Science / Technology.	Combining elements of previous terms
Celebration of learning	Turangawaewae : Here we stand. Celebrating our place.	SRP show (production type thing?)	STEM FEST SRP	Extravaganza, team and class celebrations

Our conceptual curriculum is being built around the concept of te hononga, the connection. From this we develop rich experiences that connect the curriculum and develop knowledge, understanding and practice (mind, heart and toolbox). Key competencies are developed across the curriculum with ākonga thriving in environments rich in literacy, numeracy, culture and movement.

Healthy active learning, Te Whare Tapa Wha and Bounce Back will be further imbedded into our curriculum.

Learning areas of Social Sciences - Te Ao Tangata, Ngā toi (the arts), and STEM (Science and Technology) will be focused on across the year.



# 2023 End of Year Assessment Information

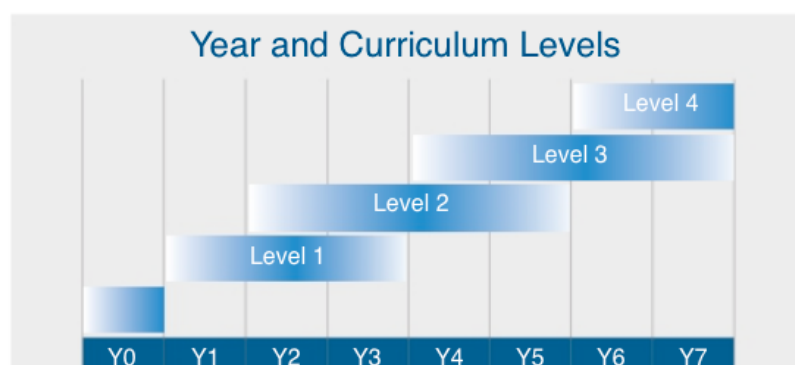
In November, teachers make a judgment based on their knowledge of each child in their class. These are based on achievement at curriculum levels in maths and writing and a combination of reading levels (based on reading recovery colour levels) and curriculum levels in reading. No single source of information can accurately summarise a student's achievement or progress. A range of approaches is necessary in order to compile a comprehensive picture of the areas of progress, areas requiring attention, and what a student's unique progress looks like. Using a range of approaches also allows the student to participate throughout the assessment process, building their assessment capability. Because of this, to assess a student in relation to outcomes, teachers need to bring together a range of evidence in order to form an overall teacher judgment.

Overall teacher judgments of achievement and progress involve combining information from a variety of sources, using a range of approaches. Evidence may be gathered by:

- **Observing** the process a student uses.
- **Conversing** with the student to find out what they know, understand and can do.
- **Gathering** results from formal assessments, including standardised tools.

This 'triangulation' of information increases the dependability of the OTJ.

In making overall teacher judgements, our teachers collated and considered assessment information from tools including running records, asTTle tests, Gloss tests, 6 year surveys, and, very importantly, from what they know about each learner in the classroom setting. The following levels represent Selwyn Ridge expectations of achievement for reporting. Teachers use their OTJ to report a summative outcome for each child.



Achievement outcomes are recorded using the following: Well Above, Above, At, Toward, Toward With Support and are based on the achievement in the relevant year group. The following section of this report includes an overview of overall achievement in each area, and then summary data regarding achievement at each year level, comparing genders.

This report has used curriculum levels of the 2007 curriculum rather than the bands (year 1-3 and year 4-6) of Te Mataiaho. This has been because of the staggered approach to the implementation of Te Mataiaho and how this applies across the curriculum. The further development of Te Mātaiaho may take some change with the policy direction and priorities of the newly elected coalition Government. We will be responsive to any changes and keep rich learning at the centre of our curriculum.

## Our 2023 End of Year Cohort Information

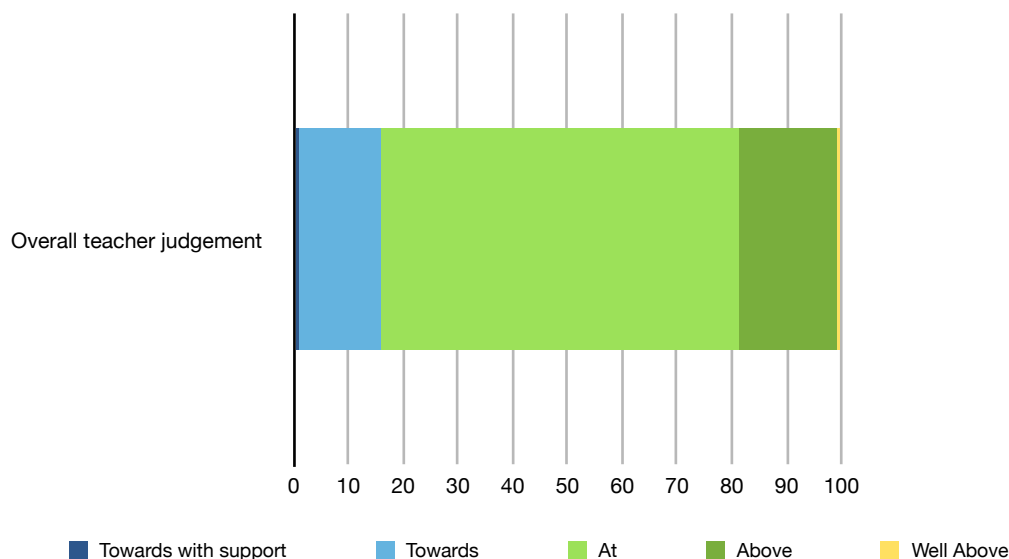
Boys	Girls	TOTAL
266	233	499

Māori	Pacific Peoples	MELAA	Asian	NZ European	TOTAL
121	13	17	49	298	499

Year	Number
Year 0	45
Year 1	75
Year 2	97
Year 3	62
Year 4	74
Year 5	71
Year 6	75
<b>TOTAL</b>	<b>499</b>

# 2023 Reading Achievement

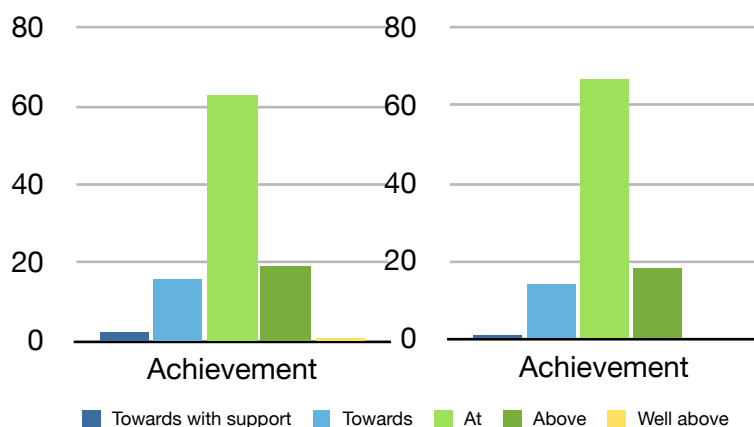
## Overall Achievement - Reading / Panui :



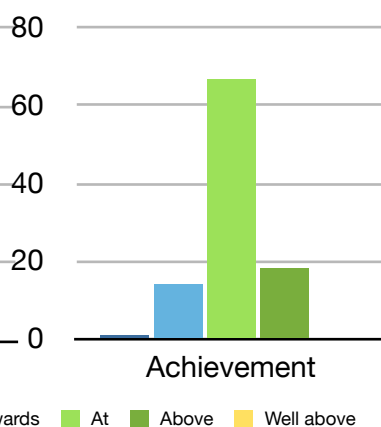
## Year Level Reading / Panui :

	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Well above	0	0	2%	0	0%	1%
Above	15%	21%	30%	9%	22%	18%
At	73%	67%	57%	65%	53%	65%
Towards	12%	11%	8%	26%	24%	15%
Towards with support	0	1%	4%	0%	1%	1%
Total at or above	88%	88%	89%	74%	75%	83%

### Reading - BOYS



### Reading - GIRLS



Reading past three years			
	2021	2022	2023
Above/Well above	30%	23%	19%
At	56%	67%	65%
Below / Towards	10%	9%	15%
Well Below/ Towards with support	4%	1%	1%

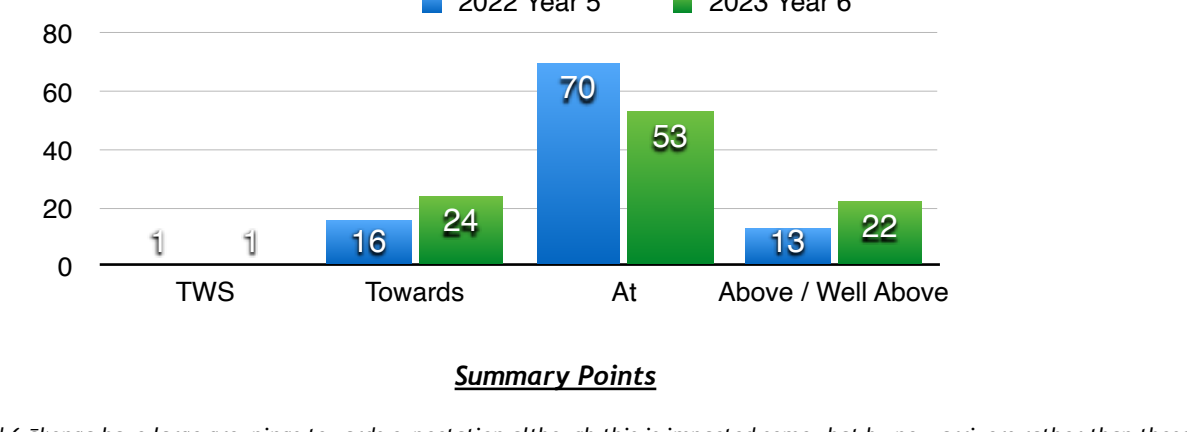
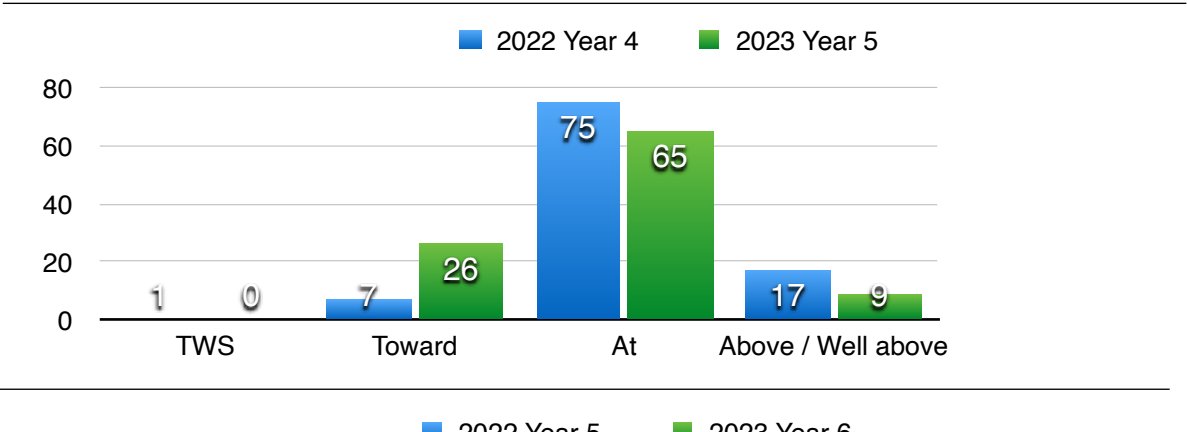
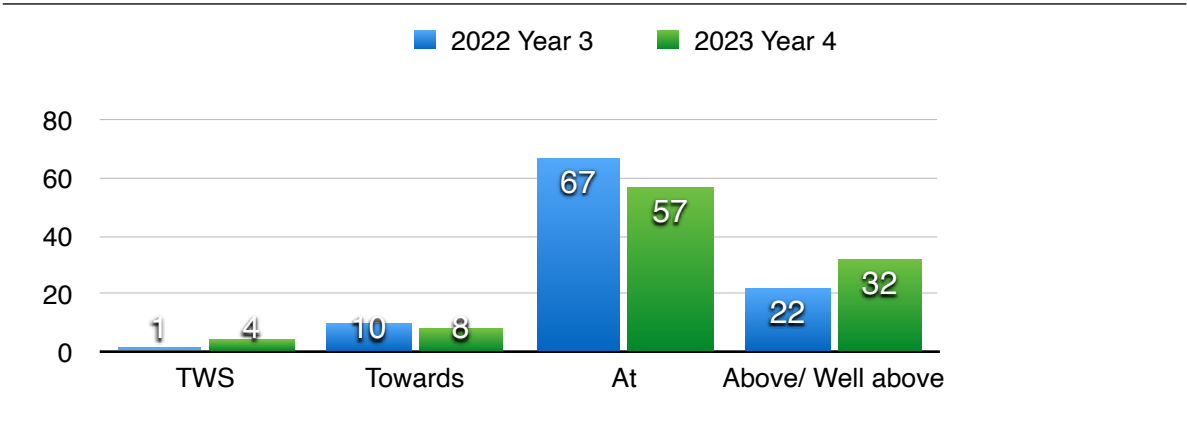
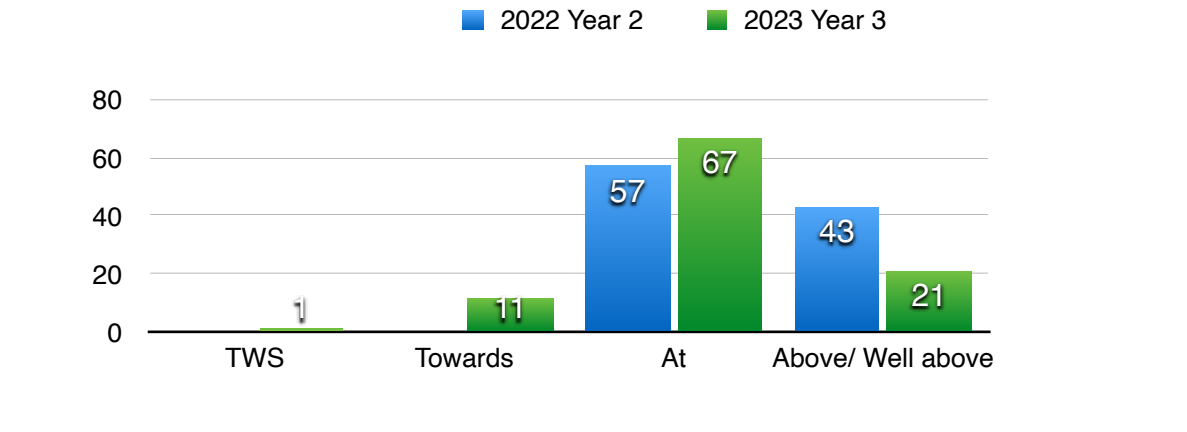
### Summary Points

- 83% of our children are achieving at or above their year level expectation in reading. This is lower than last year and closer to 2021 achievement outcomes
- Achievement of boys and girls is similar with 82 and 85 percent at or above expectation.
- Year 2 ākonga have been part of BSLA in 2023

# Reading Achievement Comparison:

## 2022-2023

These graphs compare the overall teacher judgement for the same cohort of learners from 2022 to 2023. This includes all children including those who have arrived in the year.



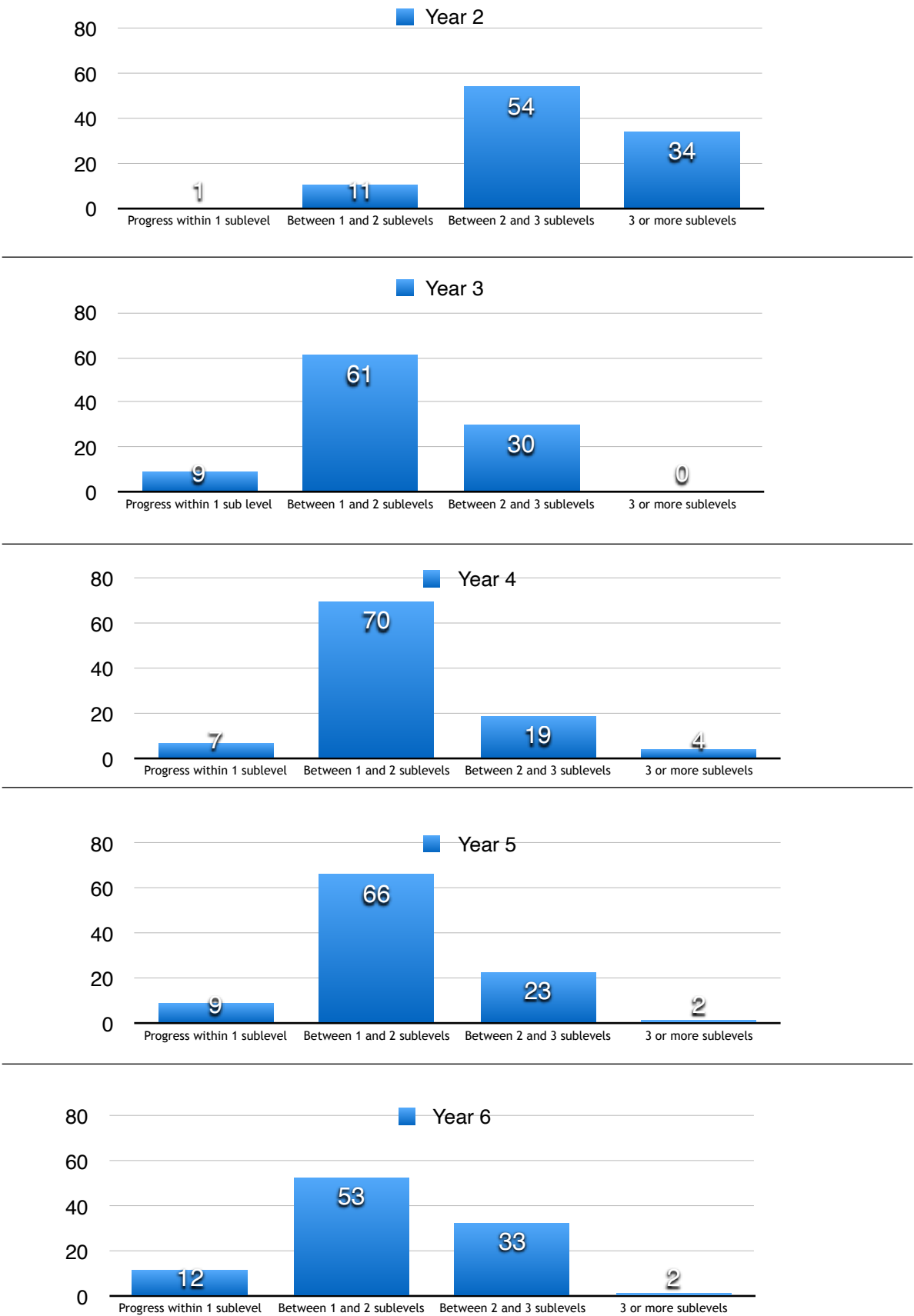
### Summary Points

- Year 5 and 6 ākonga have large groupings towards expectation although this is impacted somewhat by new arrivals rather than those who have been with us longer term
- Year 4 sees 10% more ākonga moving from at to above or well above
- Year 1 and 2 have been involved with learning through BSLA and it will be interesting to note the impact of this on achievement in 2024.

**Pānui Sub level shift 2023:**

2023

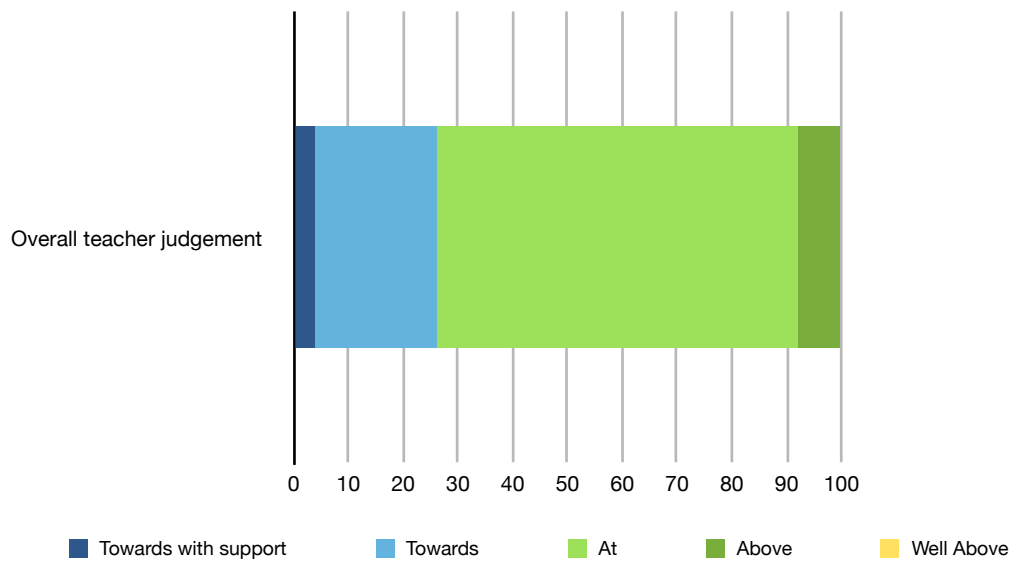
These graphs show curriculum sub level progress over the 2023 year (End term 1 to end term 4). Ākonga need to progress 9 sub levels during their 6 years of primary education to achieve required curriculum level growth.





# 2023 Writing Achievement

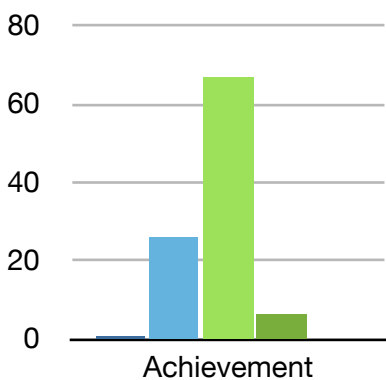
## Overall Achievement - TuhiTuhi / Writing :



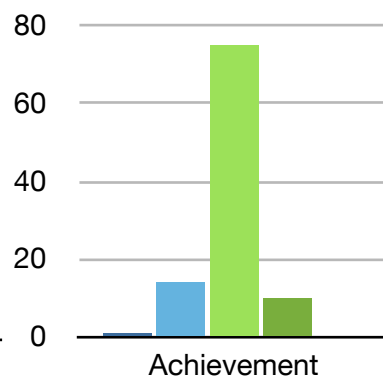
## Year Level Writing / TuhiTuhi:

	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Well above	0	0	0	0	0%	0%
Above	1	8%	14%	5%	12%	8%
At	83%	68%	64%	60%	61%	71%
Towards	16%	21%	18%	35%	25%	20%
Towards with support	0	3%	5%	0%	2%	1%
Total at or above	84%	76%	78%	65%	73%	79%

### Writing - BOYS



### Writing - GIRLS



■ Towards with support ■ Towards ■ At ■ Above ■ Well above

Writing past three years			
	2021	2022	2023
Above/Well above	15%	7%	8%
At	62%	74%	71%
Below / Towards	18%	16%	20%
Well Below/ Towards with support	4%	3%	1%

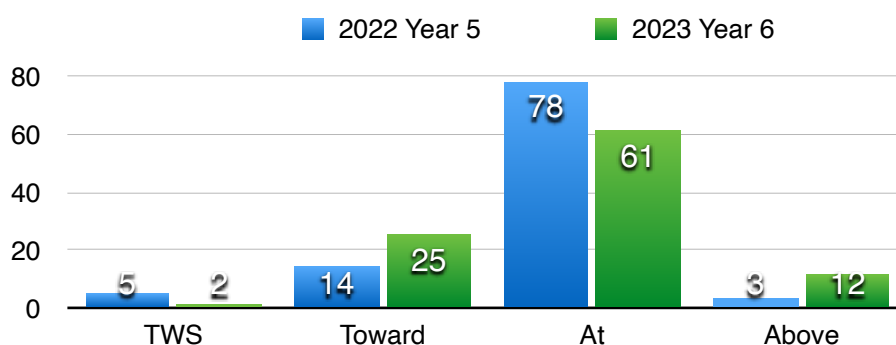
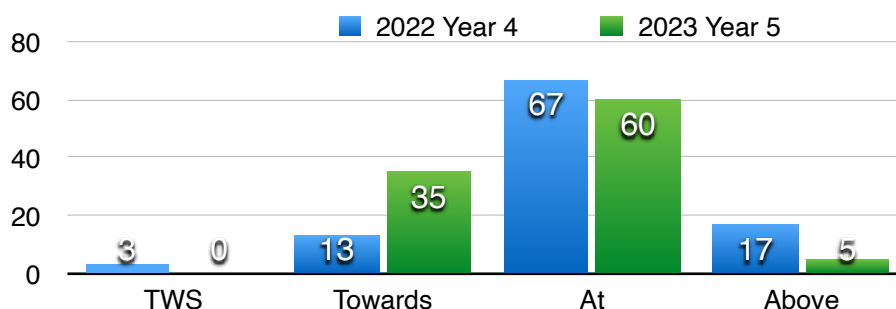
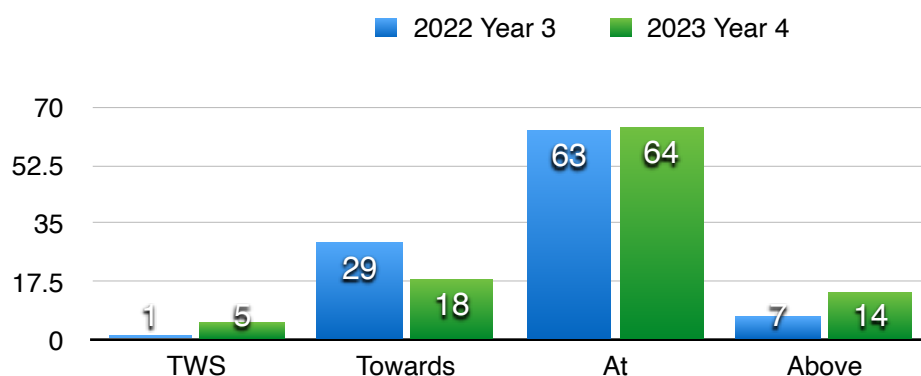
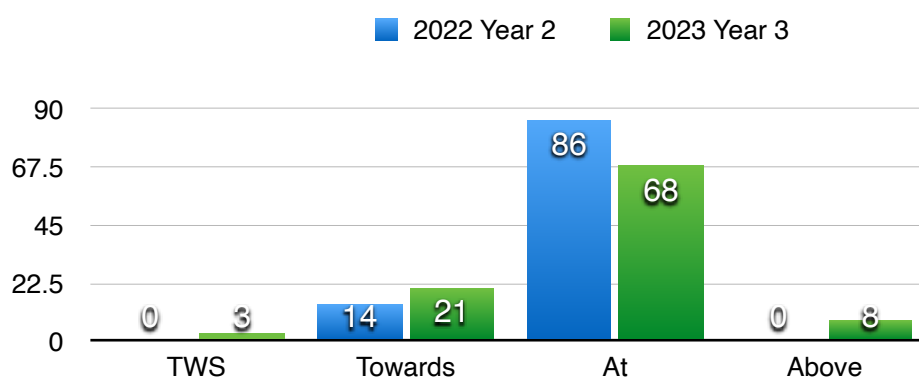
### Summary Points

- 79% of our children are achieving at or above their year level expectation in writing.
- Girls achieve higher than boys in writing with 85% at or above expectation. This is 73% for boys.
- There are no year ones recorded in these OTJ's as they have separate assessment as part of BSLA.

## Writing Achievement Comparison:

### 2022-2023

These graphs compare the overall teacher judgement for the same cohort of learners from 2022 to 2023. This includes all children including those who have arrived in the year.



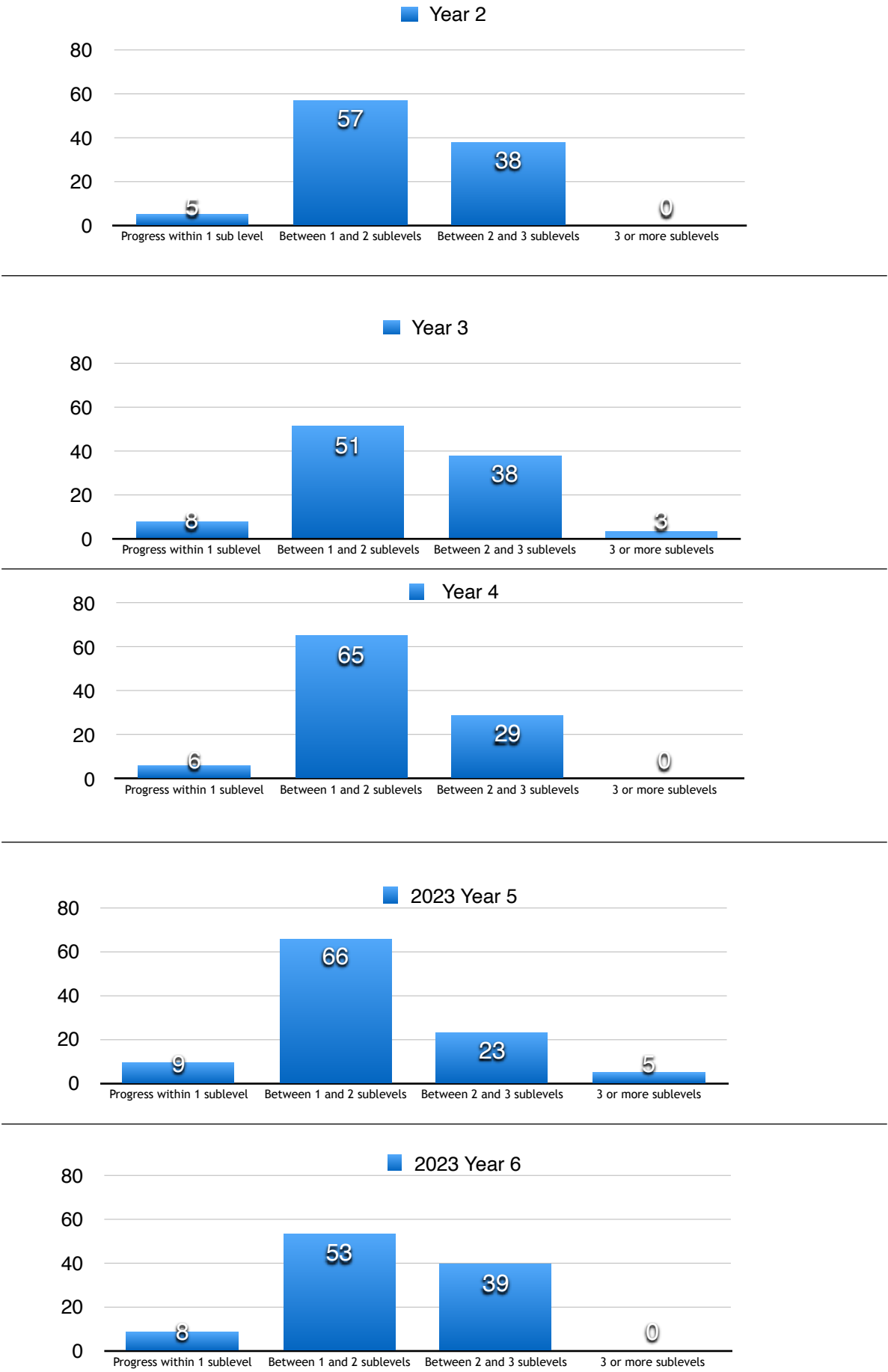
#### Summary Points

- Year 4 has the best achievement and shows some shift with 8% more at or above than 2022.
- Year 5 has significant proportion of learners still working towards expectation.
- 73% of year 6 students are at or above expectation.
- Year 1 and 2 have been involved with learning through BSLA and it will be interesting to note the impact of this on achievement in 2024.

**TuhiTuhi Sub level shift 2023:**

2023

These graphs show curriculum sub level progress over the 2023 year (End term 1 to end term 4). Ākonga need to progress 9 sub levels during their 6 years of primary education to achieve required curriculum level growth.



## Literacy Review - next steps

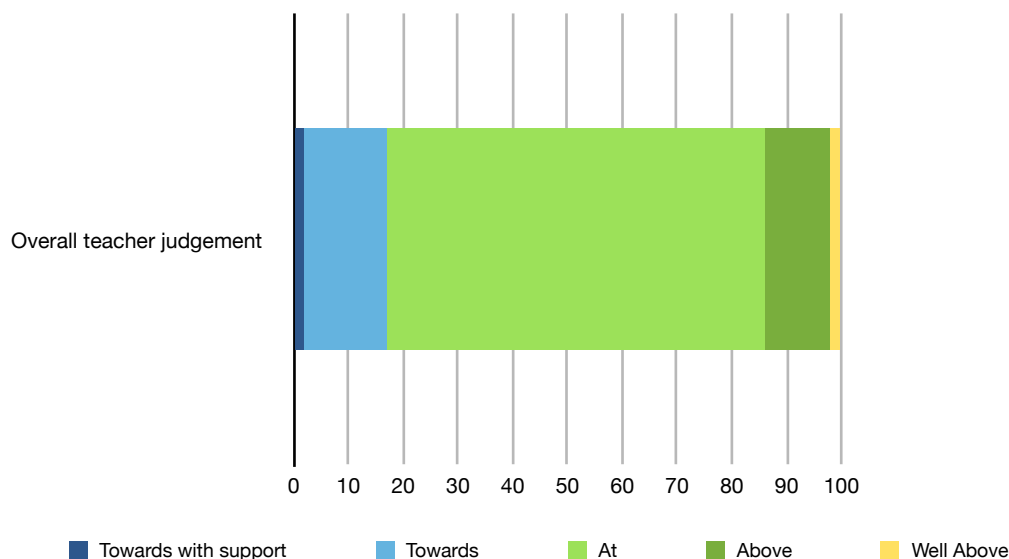
- **Literacy Support** : Further development of literacy support practices including reading recovery and early literacy support. Targeted interventions, either individual or group to provide intensive support for learners to accelerate their literacy achievement. To support early literacy development that will enable a broader range of children to access literacy support (supporting our 'Differentiated Literacy' goals) and further growing literacy capability and culture in our school
- **Professional learning - Pedagogically enriched kaiako**: Linking practice to Selwyn Ridge Primary curriculum implementation plan. Key principles and practices in literacy teaching and learning. Creating authentic learning experiences that allow our students to apply their skills, strategies and knowledge across the curriculum.
- **Specialist teacher assistance** : to accelerate progress for children identified at risk of not achieving as we would like. Differentiated literacy programme (reading recovery, small group, whole class and teacher support programme - .6 FTTE provided by the Ministry of Education. Also supported by school resourcing.
- **Further development in use of STEPS Web literacy support programme for years 3 - 6**: Professional learning for teachers from year 3-6 and ongoing formative assessment and monitoring integrated. Development within Hero SMS.
- **Integration of 'Bounce Back'**: Resilience programme across the school - focusing on a literacy based approach to social skills and resilience building.
- **Better Start Literacy Approach** : Consolidation (year 1 and 2) and professional learning for year 3 kaiako
- **Continued resourcing** : Ongoing resourcing and learning of LUCID COPS programme (for dyslexia screening and targeted teaching) and other literacy support programmes

Type Of Support	TIER 1 Reading Recovery teachers <b>support class teachers</b> to provide effective early literacy approaches to all learners. <b>Cross-school literacy strategies</b> informed by Reading Recovery teachers	TIER 2 Reading Recovery teachers work with children in <b>small groups</b> , using Ready to Read Phonics Plus approaches	TIER 3 Reading Recovery. Teachers working 1:1 with children	Other Support for literacy practices  SENCO support  Literacy groups years 3-6.
Who's it for?	All learners in the school	Children not progressing in literacy after one year at school	Children not progressing in literacy after one year at school	Learners across the school with literacy AND other needs
Who will lead?	Linda Hales (RR teacher) Shelley (AP) Kim (AP) Tanya (Senco)	Linda Hales (RR teacher) Year 2 teachers	Linda Hales (RR Teacher - Training)	Tanya (DP/Senco) Teaching Assistants Outside agencies
What will it involve?	<b>Differentiated literacy</b> for years 1 - Better Start Literacy Approach  Foundation skills assessment and teaching  In class monitoring and support  Teacher coaching / mentoring  Steps Web support (years 3-6)  Assessment and reporting	<b>Small Groups</b>  Identification of learners for groups. Needs based assessment. Foundation skills assessments.  Targeted practices for in class support.  Possible withdrawal groups (depending on identified needs)	<b>Reading recovery</b>  Identified lowest achievers from around 6.0 years, regardless of perceived potential, absences, ethnicity or other factors.  Determined from data by Helen, Lesley and Shelley.	<b>Additional Support</b>  Attendance support  Hearing and vision  Speech language  Literacy groups with TA support year 3-6  ESOL support with TA's.  GLSS Dyslexia testing and resulting targeted teaching
Monitoring and assessment	All - Early literacy assessment / analysis. Progress and achievement recording. Steps Web assessment.	Small group assessments / monitoring. Targeted assessments	RR assessment and monitoring	IEP's Additional planning and assessment Progress and achievement reporting.



# 2023 Mathematics Achievement

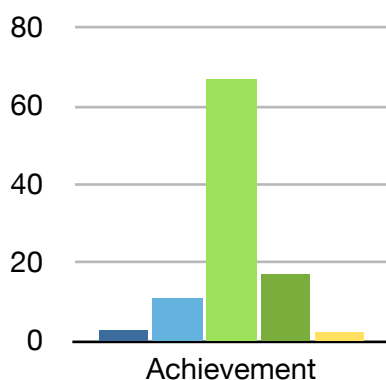
## Overall Achievement - Pangarau / Mathematics :



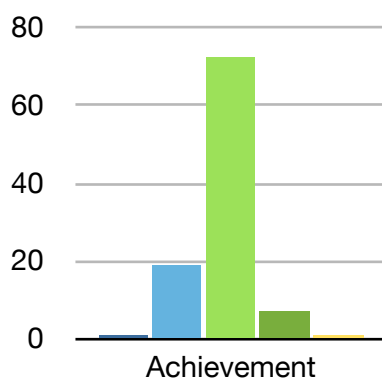
## Year Level Mathematics / Pangarau:

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Well above	1%	1%	0%	0%	3%	3%	1%
Above	23%	9%	13%	18%	9%	15%	13%
At	74%	80%	71%	73%	59%	60%	69%
Towards	2%	10	13%	8%	25%	21%	15%
Towards with support	0	0	3%	1%	4%	1%	2%
Total at or above	98%	90%	84%	91%	71%	77%	83%

### Mathematics - BOYS



### Mathematics - GIRLS



Mathematics past three years			
	2021	2022	2023
Above / Well above	16%	14%	14%
At	64%	67%	69%
Below / Towards	16%	17%	15%
Well Below / Towards with support	3%	2%	2%

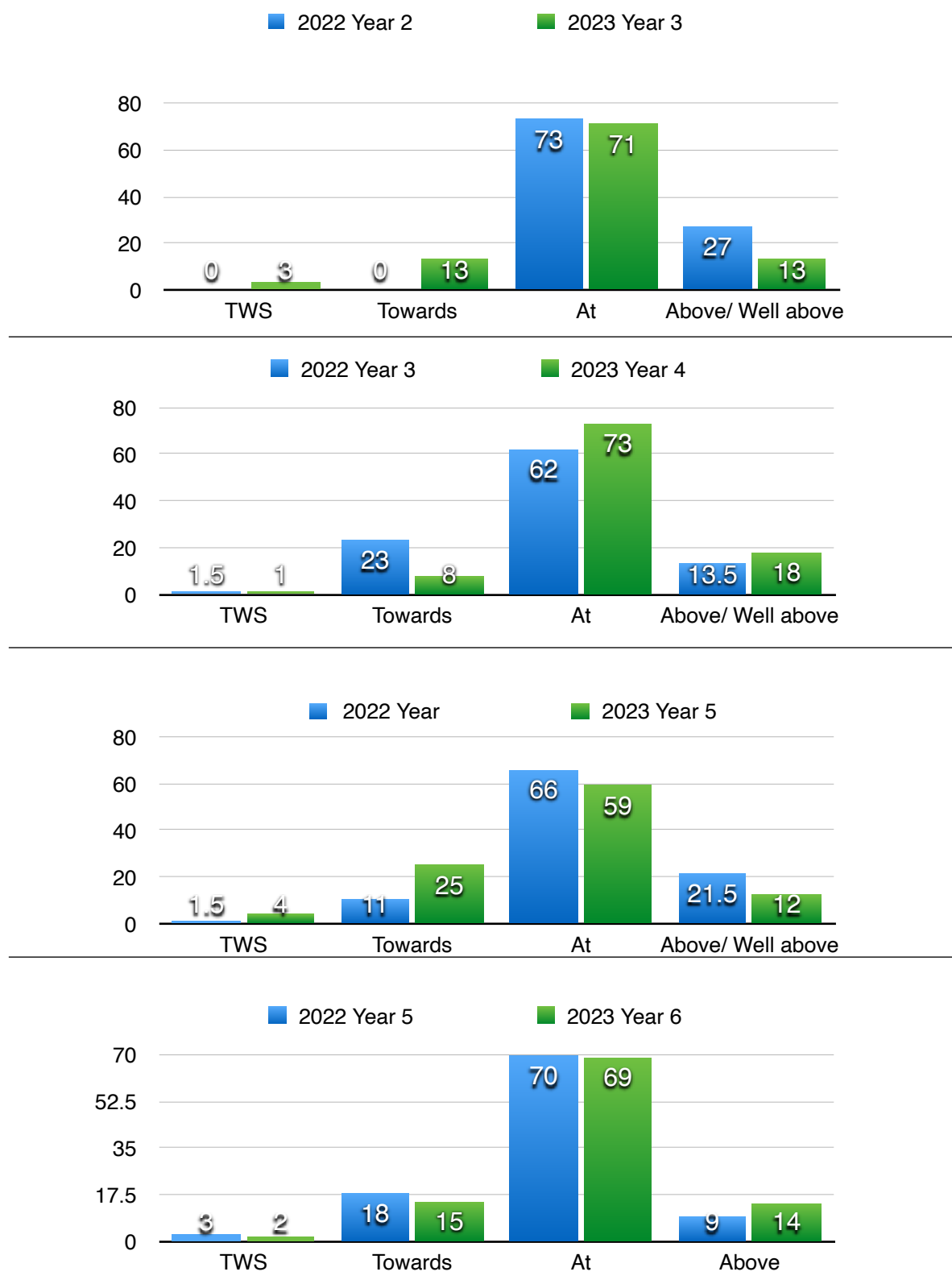
### Summary Points

- 83% of our children are achieving at or above our expectation in mathematics. This was 81% in 2021
- More boys are achieving at our curriculum expectation than girls.
- Mathematics achievement in the junior school (year 1 and 2) is particularly strong which may be attributable to curriculum expectations at level 1

## Mathematics Achievement Comparison:

2022-2023

These graphs compare the overall teacher judgement for the same cohort of learners from 2022 to 2023. This includes all children including those who have arrived in the year.



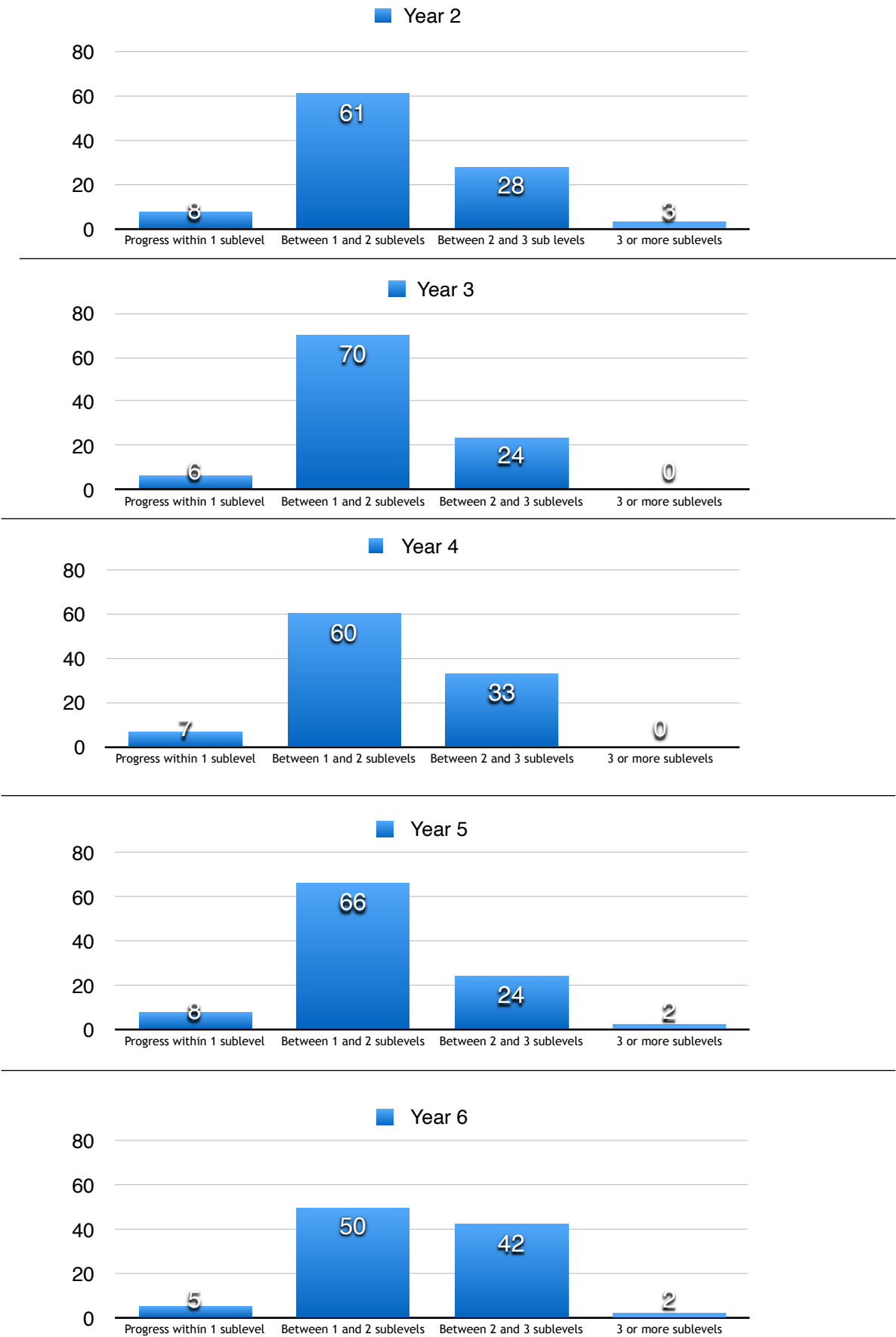
### Summary Points

- Positive shift is seen at year 4 and year 6 levels (end of curriculum levels 2 and 3)
- Year 5 sees the biggest pocket of children working towards expectation (this is consistent in reading and writing)

**Pāngarau Sub level shift 2023:**

2023

These graphs compare the overall teacher judgement for the same cohort of learners from 2022 to 2023. Ākonga need to progress 9 sub levels during their 6 years of primary education to achieve required curriculum level growth.



# Mathematics Review - next steps

The next steps in professional learning at, focusing on pedagogically enriching kaiako and aligning practices with the school's curriculum implementation plan:

- **Pedagogically Enriched Kaiako:** Establish clear links between teaching practices and the Selwyn Ridge Primary curriculum implementation plan. Prioritize professional learning that enhances the pedagogical skills of kaiako
- **Mathematics Teaching and Learning:** Identify and apply key principles and practices in mathematics teaching across the curriculum. Create authentic learning experiences to enable students to apply mathematical skills, strategies, and knowledge in various contexts.
- **Te Mātaiaho Curriculum:** Further familiarize kaiako with the new language and vocabulary of the Te Mātaiaho curriculum. Strengthen pedagogical curriculum content knowledge through curriculum elaborations, collaborative professional development, and planning.
- **Common Practice Model:** Align and apply the New Zealand Curriculum common practice model to the Selwyn Ridge curriculum implementation plan, recognizing potential adjustments based on government priorities.
- **Learner Agency:** Further develop ākonga agency by incorporating student-led progressions and learner profiles. Utilize existing resources, such as the Wilkie Way building block resources, to support learner agency.
- **Collaborative Planning:** Foster collaborative planning among kaiako, utilizing data discrepancies to identify and target priority learners. Develop a balanced and targeted mathematical program based on identified needs.
- **Just-in-Time Maths:** Consolidate and build on professional development by further developing mathematical and pedagogical content knowledge. Utilize NZ Maths resources to support ongoing learning.
- **Mathematics Resources:** Direct efforts towards completing the refreshment and purchasing of strand mathematics resources, with a specific focus on Measurement and Probability.
- **Strengthening Assessment for Learning:** Provide additional professional learning opportunities for kaiako to access, analyze, interpret, and act on assessment information. Use data from platforms like HERO and learning pathways in e-asTTle for diagnostic, formative, and summative assessments to inform overall teacher judgments.





## Concluding statement

This report provides an analysis of variance of achievement against planned annual goals. Alongside this reporting, supporting documentation provides further depth and break down of data. We are able to easily identify children and their progress. This aligns with our procedures for monitoring children with special needs and/or abilities. We are able to cross moderate by drawing out data from specific assessment tools, and viewing it alongside teacher judgements (i.e AsTTle, writing continuum).

As has been noted through this report, there is much to celebrate regarding achievement for 'Kids on the Ridge' and also areas identified for continued development. This report has used curriculum levels of the 2007 curriculum rather than the bands (year 1-3 and year 4-6) of Te Mataiaho. This has been because of the staggered approach to the implementation of Te Mataiaho and how this applies across the curriculum. The further development of Te Mātaiaho may take some change with the policy direction and priorities of the newly elected coalition Government. We will be responsive to any changes and keep rich learning at the centre of our curriculum.

The development of Te Tai Whanake local curriculum and its launch was an exciting development for the Tauranga Moana region. Te Tai Whanake is an online curriculum that is built around a localised Te Ao Māori Poutama (Learning ladder) and complemented with a Te Reo Māori Poutama. We are looking forward to embedding this local knowledge across our curriculum.

Looking ahead to 2024, we have made a deliberate consideration of class numbers, aiming to reduce ratios and create an environment conducive to individualized instruction, especially for students with higher needs. Alongside this we will explore the development of spaces, including the dedicated Manawa space and swing, to facilitate differentiated teaching practices. Utilizing and optimizing available spaces will be key to fostering inclusive learning environments.

Professional development remains pivotal; hence, ongoing learning that targets enhancing teachers' abilities in addressing diverse learning needs, behavioral issues, and trauma-informed teaching. As part of our commitment to understanding and implementing best practices, we will delve into the Berry Street learning approach, evaluating how its principles and practices can be applied effectively at Selwyn Ridge. This exploration will contribute to a comprehensive approach to teaching that incorporates trauma-informed strategies and strengths-based approaches.

At Selwyn Ridge School our vision for learning is:  
Kids On The Ridge Soaring High  
Kei runga nga rangatahi i te taukahiwi, kia hokahoka kahurangi

We look forward to a rich and rewarding 2024 where our learners soar high!

Craig Price  
Principal

2/12/2023

  
**Learners Soaring High**  
*Kia Hokahoka Kahurangi*



Growing mind, heart and toolbox: whakāro, manawa, kete

# SELWYN RIDGE PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 6945

**Principal:** Craig Price

**School Address:** 20 Holmburn Street, Welcome Bay, Tauranga

**School Postal Address:** 20 Holmburn Street, Welcome Bay, Tauranga

**School Phone:** 07 544 1088

**School Email:** [srp@selwynridge.school.nz](mailto:srp@selwynridge.school.nz)

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Katrina McChesney	Presiding Member	Re-Elected August 2022	Aug-25
Craig Price	Principal	ex Officio	
Matthew Thomas	Parent Representative	Elected August 2022	Aug-25
Stephen Knightly	Parent Representative	Elected August 2022	Aug-25
Steve Murray	Parent Representative	Elected August 2022	Aug-25
Todd Whittaker	Parent Representative	Elected August 2022	Aug-25
Leah Mikaere	Staff Representative	Re-Elected August 2022	Aug-25

**Accountant / Service Provider:** PKF Tauranga Ltd



# SELWYN RIDGE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

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<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 18</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Selwyn Ridge Primary 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.

Katrina Ruth McChesney  
Full Name of Presiding Member

KRM McChesney  
Signature of Presiding Member

22 May 2024  
Date:

CRAIG COLIN PRICE  
Full Name of Principal

[Signature]  
Signature of Principal

20/5/2024  
Date:



# Selwyn Ridge Primary 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	4,403,771	4,098,931	4,160,568
Locally Raised Funds	3	164,886	114,500	90,702
Interest		52,613	30,000	20,807
Gain on Sale of Property, Plant and Equipment		-	-	329
<b>Total Revenue</b>		<b>4,621,270</b>	<b>4,243,431</b>	<b>4,272,406</b>
<b>Expense</b>				
Locally Raised Funds	3	130,818	101,150	73,960
Learning Resources	4	3,320,150	3,207,300	3,183,108
Administration	5	217,621	233,025	226,761
Interest		2,682	2,500	2,546
Property	6	895,339	695,500	709,543
Loss on Disposal of Property, Plant and Equipment		8,450	-	100
<b>Total Expense</b>		<b>4,575,060</b>	<b>4,239,475</b>	<b>4,196,018</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>46,210</b>	<b>3,956</b>	<b>76,388</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>46,210</b>	<b>3,956</b>	<b>76,388</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.

# Selwyn Ridge Primary 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>		1,728,580	1,707,192	1,633,856
Total comprehensive revenue and expense for the year		46,210	3,956	76,388
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		30,438	-	18,336
<b>Equity at 31 December</b>		1,805,228	1,711,148	1,728,580
Accumulated comprehensive revenue and expense		1,805,228	1,711,148	1,728,580
Reserves		-	-	-
<b>Equity at 31 December</b>		1,805,228	1,711,148	1,728,580

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.

# Selwyn Ridge Primary 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	7	289,877	283,299	245,626
Accounts Receivable	8	230,281	261,000	347,073
GST Receivable		5,721	5,000	-
Prepayments		23,116	20,000	24,911
Inventories	9	43,691	35,000	38,557
Investments		1,145,656	947,961	902,824
Funds Receivable for Capital Works Projects	16	12,934	-	-
		1,751,276	1,552,260	1,558,991
<b>Current Liabilities</b>				
Accounts Payable	12	326,774	315,000	297,033
Revenue Received in Advance	13	85,150	110,200	85,983
Provision for Cyclical Maintenance	14	-	7,000	14,194
Finance Lease Liability	15	15,339	15,000	15,187
Funds held for Capital Works Projects	16	37,425	-	4,653
		464,688	447,200	423,064
<b>Working Capital Surplus/(Deficit)</b>		1,286,588	1,105,060	1,135,927
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	588,895	663,000	628,364
		588,895	663,000	628,364
<b>Non-current Liabilities</b>				
Borrowings		-	-	-
Provision for Cyclical Maintenance	14	51,686	39,912	15,675
Finance Lease Liability	15	18,570	17,000	20,039
		70,256	56,912	35,714
<b>Net Assets</b>		1,805,227	1,711,148	1,728,577
<b>Equity</b>		1,805,228	1,711,148	1,728,580

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

# Selwyn Ridge Primary School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,080,861	1,066,432	1,038,488
Locally Raised Funds		171,710	48,500	11,068
International Students		58,406	67,000	87,880
Goods and Services Tax (net)		(11,735)	(4,946)	15,547
Payments to Employees		(544,188)	(533,000)	(597,990)
Payments to Suppliers		(500,950)	(486,533)	(440,133)
Interest Paid		(2,682)	(2,500)	(2,546)
Interest Received		51,251	28,200	19,927
Net cash from/(to) Operating Activities		302,673	183,153	132,241
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	329
Purchase of Property Plant & Equipment (and Intangibles)		(72,435)	(132,500)	(61,774)
Purchase of Investments		(242,832)	(45,141)	(17,859)
Net cash from/(to) Investing Activities		(315,267)	(177,641)	(79,304)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		30,438	-	18,336
Finance Lease Payments		6,569	(3,200)	(8,062)
Funds Administered on Behalf of Other Parties		19,838	34,000	18,104
Net cash from/(to) Financing Activities		56,845	30,800	28,378
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>44,251</b>	<b>36,312</b>	<b>81,315</b>
Cash and cash equivalents at the beginning of the year	7	245,626	246,987	164,311
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>289,877</b>	<b>283,299</b>	<b>245,626</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.



# Selwyn Ridge Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

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

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

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

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

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

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

Inventories are consumable items held for sale and 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.

#### **i) Investments**

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

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Board Owned Buildings	10-20 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

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

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

#### **Non cash generating assets**

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

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a

service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **n) Revenue Received in Advance**

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

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

#### **o) Funds Held in Trust**

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

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

#### **p) 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.

#### **q) 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.

**r) Financial Instruments**

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

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

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

**s) Borrowings**

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

**t) 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.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,026,839	1,023,931	1,103,826
Teachers' Salaries Grants	2,737,714	2,600,000	2,539,623
Use of Land and Buildings Grants	639,218	475,000	517,119
	<u>4,403,771</u>	<u>4,098,931</u>	<u>4,160,568</u>

The school has opted in to the donations scheme for this year. Total amount received was \$72,282.

## 3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	2,566	-	3,142
Fees for Extra Curricular Activities	18,692	-	15,143
Trading	44,916	45,000	42,760
Fundraising & Community Grants	24,323	-	4,150
Other Revenue	15,150	3,500	11,216
International Student Fees	59,239	66,000	14,291
	<u>164,886</u>	<u>114,500</u>	<u>90,702</u>
<b>Expense</b>			
Extra Curricular Activities Costs	16,474	-	12,578
Trading	43,558	44,000	45,745
Fundraising and Community Grant Costs	9,331	-	3,755
International Student - Student Recruitment	18,799	14,150	10,891
International Student - Employee Benefits - Salaries	40,285	40,000	-
International Student - Other Expenses	2,371	3,000	991
	<u>130,818</u>	<u>101,150</u>	<u>73,960</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>34,068</u>	<u>13,350</u>	<u>16,742</u>

## 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	87,469	116,050	93,022
Equipment Repairs	727	1,500	-
Information and Communication Technology	12,132	19,000	11,766
Library Resources	3,537	4,500	8,076
Employee Benefits - Salaries	3,076,684	2,932,000	2,950,168
Staff Development	36,145	34,250	12,964
Depreciation	103,456	100,000	107,112
	<u>3,320,150</u>	<u>3,207,300</u>	<u>3,183,108</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,078	6,175	7,092
Board Fees	7,870	10,000	8,800
Board Expenses	2,405	6,500	6,429
Communication	9,022	11,250	9,453
Consumables	20,349	24,000	18,547
Operating Leases	285	3,000	-
Legal Fees	339	500	-
Other	24,284	28,500	26,905
Employee Benefits - Salaries	128,328	122,000	130,374
Insurance	10,059	11,500	10,015
Service Providers, Contractors and Consultancy	9,602	9,600	9,146
	<u>217,621</u>	<u>233,025</u>	<u>226,761</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	16,164	14,000	14,045
Consultancy and Contract Services	67,462	65,000	55,140
Cyclical Maintenance	47,319	13,000	3,643
Grounds	14,818	14,000	10,313
Heat, Light and Water	11,130	16,000	12,704
Rates	14,158	14,000	12,914
Repairs and Maintenance	20,032	28,500	34,749
Use of Land and Buildings	639,218	475,000	517,119
Employee Benefits - Salaries	65,038	56,000	48,916
	<u>895,339</u>	<u>695,500</u>	<u>709,543</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	293,192	285,999	248,336
Bank Overdraft	(3,315)	(2,700)	(2,710)
Cash and cash equivalents for Statement of Cash Flows	<u>289,877</u>	<u>283,299</u>	<u>245,626</u>

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

Of the \$289,877 Cash and Cash Equivalents, \$37,425 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.

Of the \$289,877 Cash and Cash Equivalents, \$85,000 is held by the School for International Student Fees paid in advance.

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	-	66,063
Receivables from the Ministry of Education	13,161	50,000	75,069
Interest Receivable	2,528	3,000	1,166
Teacher Salaries Grant Receivable	214,592	208,000	204,775
	<u>230,281</u>	<u>261,000</u>	<u>347,073</u>
Receivables from Exchange Transactions	2,528	3,000	67,229
Receivables from Non-Exchange Transactions	227,753	258,000	279,844
	<u>230,281</u>	<u>261,000</u>	<u>347,073</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	43,691	35,000	38,557
	<u>43,691</u>	<u>35,000</u>	<u>38,557</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	1,145,656	947,961	902,824
Total Investments	<u>1,145,656</u>	<u>947,961</u>	<u>902,824</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	147,482	-	-	-	(4,794)	142,688
Furniture and Equipment	336,453	54,104	(7,277)	-	(48,253)	335,028
Information and Communication Technology	89,576	1,995	(611)	-	(31,867)	59,093
Leased Assets	33,367	14,217	(562)	-	(15,672)	31,350
Library Resources	21,486	4,902	(2,782)	-	(2,870)	20,735
Balance at 31 December 2023	<u>628,364</u>	<u>75,218</u>	<u>(11,232)</u>	<u>-</u>	<u>(103,456)</u>	<u>588,894</u>

The net carrying value of furniture and equipment held under a finance lease is \$31,350 (2022: \$33,367)

### 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	280,021	(137,332)	142,689	280,021	(132,539)	147,482
Furniture and Equipment	1,078,381	(743,353)	335,028	1,063,153	(726,700)	336,453
Information and Communication Technology	356,075	(296,982)	59,093	442,047	(352,471)	89,576
Leased Assets	51,278	(19,928)	31,350	49,691	(16,324)	33,367
Library Resources	74,852	(54,117)	20,735	71,608	(50,122)	21,486
<b>Balance at 31 December 2023</b>	<b>1,840,607</b>	<b>(1,251,712)</b>	<b>588,895</b>	<b>1,906,520</b>	<b>(1,278,156)</b>	<b>628,364</b>

## 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	43,709	50,000	52,218
Banking Staffing Overuse	9,048	20,000	-
Employee Entitlements - Salaries	237,353	220,000	217,453
Employee Entitlements - Leave Accrual	36,664	25,000	27,362
	<b>326,774</b>	<b>315,000</b>	<b>297,033</b>
Payables for Exchange Transactions	326,774	315,000	297,033
	<b>326,774</b>	<b>315,000</b>	<b>297,033</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
International Student Fees in Advance	85,000	110,000	85,783
Other revenue in Advance	150	200	200
	<b>85,150</b>	<b>110,200</b>	<b>85,983</b>

## 14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	29,869	15,676	43,901
Increase to the Provision During the Year	47,319	13,000	3,643
Use of the Provision During the Year	(25,502)	-	(17,675)
Provision at the End of the Year	<b>51,686</b>	<b>28,676</b>	<b>29,869</b>
Cyclical Maintenance - Current	-	7,000	14,194
Cyclical Maintenance - Non current	51,686	39,912	15,675
	<b>51,686</b>	<b>46,912</b>	<b>29,869</b>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan.

## 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	17,742		17,773
Later than One Year and no Later than Five Years	19,910		21,840
Future Finance Charges	(3,743)		(4,385)
	<u>33,909</u>	<u>-</u>	<u>35,227</u>
<b>Represented by</b>			
Finance lease liability - Current	15,339		15,187
Finance lease liability - Non current	18,570		20,039
	<u>33,909</u>	<u>-</u>	<u>35,227</u>

## 16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Security Upgrade & CCTV	4,653	(4,653)	-	-	-
Toilet Block	-	-	(7,436)	-	(7,436)
Flexible Learning Spaces Stage 2	-	-	(225)	-	(225)
PA/Intercom System	-	-	(225)	-	(225)
LED Light Replacement	-	-	(5,048)	-	(5,048)
Manawa Learning Centre	-	86,000	(48,575)	-	37,425
Drinking Fountain	-	15,004	(15,004)	-	-
Staffroom Flooding	-	11,168	(11,168)	-	-
Totals	<u>4,653</u>	<u>107,520</u>	<u>(87,681)</u>	<u>-</u>	<u>24,491</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	37,425
Funds Receivable from the Ministry of Education	(12,934)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Flexible Learning Spaces	(13,451)	123,357	(111,689)	1,783	-
SIP Security Upgrade & CCTV	-	26,895	(22,243)	-	4,653
Totals	<u>(13,451)</u>	<u>150,252</u>	<u>(133,932)</u>	<u>1,783</u>	<u>4,653</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	4,653
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.

## 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	7,870	8,800
<i>Leadership Team</i>		
Remuneration	405,665	373,975
Full-time equivalent members	3	3
Total key management personnel remuneration	413,535	382,775

There are 6 members of the Board excluding the Principal. The Board has held 12 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 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	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	6.00	6.00
110-120	1.00	0.00
120-130	2.00	0.00
	9.00	6.00

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

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

## 21. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$197,584 (2022:\$NIL) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Toilet Block Upgrade	61,718	7,436	54,282
PA/Intercom System	30,000	225	29,775
LED Lighting Replacement	70,000	5,048	64,952
Manawa Learning Centre	130,000	48,575	48,575
<b>Total</b>	<b>291,718</b>	<b>61,284</b>	<b>197,584</b>

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into no Operating contracts:

## 22. 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	289,877	283,299	245,626
Receivables	230,281	261,000	347,073
Investments - Term Deposits	1,145,656	947,961	902,824
<b>Total financial assets measured at amortised cost</b>	<b>1,665,814</b>	<b>1,492,260</b>	<b>1,495,523</b>

### Financial liabilities measured at amortised cost

Payables	326,774	315,000	297,033
Finance Leases	33,909	32,000	35,226
<b>Total financial liabilities measured at amortised cost</b>	<b>360,683</b>	<b>347,000</b>	<b>332,259</b>

### **23. Events After Balance Date**

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

### **23. Comparatives**

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SELWYN RIDGE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Selwyn Ridge Primary School (the School). The Auditor-General has appointed me, Donna Taylor, using the staff and resources of BDO Tauranga, 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 18, 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 Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 22 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

The Board 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 Edpay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material

errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

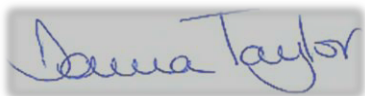
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



Donna Taylor  
BDO Tauranga  
On behalf of the Auditor-General  
Tauranga, New Zealand