

WINCHESTER SCHOOL (P NORTH)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2484

Principal: Nic Mason

School Address: 552 Ruahine Street, Hokowhitu

School Postal Address: 552 Ruahine Street, Hokowhitu, Palmerston North, 4410

School Phone: 06 357 9414

School Email: secretary@winchester.school.nz

Accountant / Service Provider:

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WINCHESTER SCHOOL (P NORTH)

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
21 - 24	Independent Auditor's Report
25	Members of the Board
26	Kiwisport / Statement of Compliance with Employment Policy
27	Analysis of Variance
28 - 35	Evaluation of the School's Student Progress and Achievement
36 - 37	Report on how the school has given effect to Te Tiriti o Waitangi

Winchester School (P North)

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.

Raimond Downes

Full Name of Presiding Member

Nic Mason

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

14 May 2024

Date:

14 May 2024

Date:

Winchester School (P North) Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,393,067	3,066,117	3,330,545
Locally Raised Funds	3	86,325	46,700	56,115
Interest		10,271	6,000	6,098
Other Revenue		935	-	-
Total Revenue		3,490,598	3,118,817	3,392,758
Expense				
Locally Raised Funds	3	19,032	12,600	17,404
Learning Resources	4	2,812,335	2,420,397	2,644,971
Administration	5	191,717	177,613	203,657
Interest		3,289	1,500	2,040
Property	6	687,424	555,416	590,865
Total Expense		3,713,797	3,167,526	3,458,937
Net Surplus / (Deficit) for the year		(223,199)	(48,709)	(66,179)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(223,199)	(48,709)	(66,179)

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

Winchester School (P North) Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		913,675	965,517	971,573
Total comprehensive revenue and expense for the year		(223,199)	(48,709)	(66,179)
Contribution - Furniture and Equipment Grant		13,746	-	8,281
Equity at 31 December		704,222	916,808	913,675
Accumulated comprehensive revenue and expense		704,222	916,808	913,675
Equity at 31 December		704,222	916,808	913,675

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.

Winchester School (P North) Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	69,717	102,672	242,271
Accounts Receivable	8	198,740	154,036	210,187
GST Receivable		5,860	16,309	3,058
Prepayments		14,535	15,776	13,691
Inventories	9	117	388	121
Investments	10	257,972	300,454	153,339
Funds Receivable for Capital Works Projects	16	4,457	-	-
		<u>551,398</u>	<u>589,635</u>	<u>622,667</u>
Current Liabilities				
Accounts Payable	12	289,379	194,418	283,739
Revenue Received in Advance	13	15,083	75	150
Provision for Cyclical Maintenance	14	4,322	8,012	3,500
Finance Lease Liability	15	29,398	34,699	24,191
Funds held for Capital Works Projects	16	24,563	-	-
		<u>362,745</u>	<u>237,204</u>	<u>311,580</u>
Working Capital Surplus/(Deficit)		188,653	352,431	311,087
Non-current Assets				
Property, Plant and Equipment	11	705,083	671,365	688,163
		<u>705,083</u>	<u>671,365</u>	<u>688,163</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	143,026	84,440	77,017
Finance Lease Liability	15	46,488	22,548	8,558
		<u>189,514</u>	<u>106,988</u>	<u>85,575</u>
Net Assets		<u><u>704,222</u></u>	<u><u>916,808</u></u>	<u><u>913,675</u></u>
Equity		<u><u>704,222</u></u>	<u><u>916,808</u></u>	<u><u>913,675</u></u>

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

Winchester School (P North) Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		962,888	761,195	837,588
Locally Raised Funds		94,775	46,700	55,329
Goods and Services Tax (net)		(2,802)	-	13,251
Payments to Employees		(646,468)	(366,123)	(506,529)
Payments to Suppliers		(417,982)	(436,452)	(283,609)
Interest Paid		(3,289)	(1,500)	(2,040)
Interest Received		11,162	6,000	5,528
Net cash from/(to) Operating Activities		(1,716)	9,820	119,518
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(73,867)	(86,000)	(103,024)
Purchase of Investments		(104,633)	-	(2,885)
Proceeds from Sale of Investments		-	-	150,000
Net cash from/(to) Investing Activities		(178,500)	(86,000)	44,091
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,746	-	8,281
Finance Lease Payments		(26,190)	(30,073)	(31,188)
Funds Administered on Behalf of Other Parties		20,106	-	(107,356)
Net cash from/(to) Financing Activities		7,662	(30,073)	(130,263)
Net increase/(decrease) in cash and cash equivalents		(172,554)	(106,253)	33,346
Cash and cash equivalents at the beginning of the year	7	242,271	208,925	208,925
Cash and cash equivalents at the end of the year	7	69,717	102,672	242,271

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

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

Winchester School (P North) Notes to the Financial Statements For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Winchester School (P North) (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 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	5-50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	894,413	760,995	876,691
Teachers' Salaries Grants	1,966,003	1,905,478	2,036,724
Use of Land and Buildings Grants	463,297	394,644	416,630
Other Government Grants	69,354	5,000	500
	<u>3,393,067</u>	<u>3,066,117</u>	<u>3,330,545</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	59,116	30,400	40,179
Fees for Extra Curricular Activities	18,094	8,800	15,174
Trading	1,339	100	214
Fundraising & Community Grants	7,716	7,400	488
Other Revenue	60	-	60
	<u>86,325</u>	<u>46,700</u>	<u>56,115</u>
Expense			
Extra Curricular Activities Costs	17,689	10,600	16,491
Trading	1,340	-	913
Fundraising & Community Grant Costs	3	2,000	-
	<u>19,032</u>	<u>12,600</u>	<u>17,404</u>
<i>Surplus for the year Locally raised funds</i>	<u>67,293</u>	<u>34,100</u>	<u>38,711</u>

The school received a grant from the TG Macarthy Trust for \$4,000 which is included in the Fundraising and Community Grants line

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	81,207	73,330	94,650
Library Resources	35,149	25,138	27,903
Employee Benefits - Salaries	2,554,446	2,205,478	2,389,920
Staff Development	26,721	26,000	21,541
Depreciation	114,812	90,451	110,957
	<u>2,812,335</u>	<u>2,420,397</u>	<u>2,644,971</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,540	5,540	5,378
Board Fees	4,125	3,750	3,100
Board Expenses	3,429	4,800	12,991
Communication	2,059	1,950	1,999
Consumables	9,305	9,300	10,122
Operating Leases	3,468	-	87
Other	25,350	14,300	15,095
Employee Benefits - Salaries	115,278	118,773	133,910
Insurance	8,380	4,200	7,175
Service Providers, Contractors and Consultancy	14,783	15,000	13,800
	<u>191,717</u>	<u>177,613</u>	<u>203,657</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,122	13,050	15,704
Consultancy and Contract Services	55,782	50,304	49,423
Cyclical Maintenance Provision	66,831	19,268	22,405
Grounds	16,124	16,450	16,904
Heat, Light and Water	41,487	30,300	32,478
Rates	4,159	3,900	4,088
Repairs and Maintenance	20,320	23,000	27,161
Use of Land and Buildings	463,297	394,644	416,630
Security	7,302	4,500	6,072
	<u>687,424</u>	<u>555,416</u>	<u>590,865</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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	69,717	102,672	242,271
Cash and cash equivalents for Statement of Cash Flows	<u>69,717</u>	<u>102,672</u>	<u>242,271</u>

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

Of the \$69,717 Cash and Cash Equivalents \$24,563 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.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	32,282	6,752	730
Receivables from the Ministry of Education	18	-	24,742
Interest Receivable	-	321	891
Teacher Salaries Grant Receivable	166,440	146,963	183,824
	<u>198,740</u>	<u>154,036</u>	<u>210,187</u>
Receivables from Exchange Transactions	32,282	7,073	1,621
Receivables from Non-Exchange Transactions	166,458	146,963	208,566
	<u>198,740</u>	<u>154,036</u>	<u>210,187</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Sports Uniforms / Kiwi Packs	-	139	-
Uniform/sunhats Trading	117	249	121
	<u>117</u>	<u>388</u>	<u>121</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	257,972	300,454	153,339
Total Investments	<u>257,972</u>	<u>300,454</u>	<u>153,339</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	423,467	-	-	-	(29,994)	393,473
Furniture and Equipment	134,826	53,864	-	-	(25,869)	162,821
Information and Communication Technology	80,344	1,355	-	-	(24,598)	57,101
Leased Assets	32,259	74,012	-	-	(32,039)	74,232
Library Resources	17,267	2,501	-	-	(2,312)	17,456
Balance at 31 December 2023	688,163	131,732	-	-	(114,812)	705,083

The net carrying value of equipment held under a finance lease is \$74,232 (2022: \$32,259)

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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	893,741	(500,268)	393,473	893,741	(470,274)	423,467
Furniture and Equipment	605,029	(442,208)	162,821	554,578	(419,752)	134,826
Information and Communication Technology	221,343	(164,242)	57,101	219,988	(139,644)	80,344
Leased Assets	98,073	(23,841)	74,232	131,058	(98,799)	32,259
Library Resources	90,502	(73,046)	17,456	88,001	(70,734)	17,267
Balance at 31 December	1,908,688	(1,203,605)	705,083	1,887,366	(1,199,203)	688,163

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	90,296	39,995	90,243
Accruals	3,694	3,482	3,585
Banking Staffing Overuse	22,192	-	-
Employee Entitlements - Salaries	166,440	146,963	183,824
Employee Entitlements - Leave Accrual	6,757	3,978	6,087
	289,379	194,418	283,739
Payables for Exchange Transactions	289,379	194,418	283,739
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	289,379	194,418	283,739

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income Received in Advance	7,649	75	150
Kindo Clearing	260	-	-
Grants in Advance - Ministry of Education	7,174	-	-
	15,083	75	150

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	80,517	73,184	58,112
Increase to the Provision During the Year	24,233	19,268	19,197
Other Adjustments	42,598	-	3,208
	<u>147,348</u>	<u>92,452</u>	<u>80,517</u>
Cyclical Maintenance - Current	4,322	8,012	3,500
Cyclical Maintenance - Non current	143,026	84,440	77,017
	<u>147,348</u>	<u>92,452</u>	<u>80,517</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	34,426	34,699	25,791
Later than One Year and no Later than Five Years	49,687	22,548	9,374
Future Finance Charges	(8,227)	-	(2,416)
	<u>75,886</u>	<u>57,247</u>	<u>32,749</u>
Represented by			
Finance lease liability - Current	29,398	34,699	24,191
Finance lease liability - Non current	46,488	22,548	8,558
	<u>75,886</u>	<u>57,247</u>	<u>32,749</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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Louvre Windows Replacement		240603	-	-	(3,325)	-	(3,325)
Switchboard & Lighting replacement		240604	-	24,563	-	-	24,563
Intall new cesspit		240608	-	6,103	(7,235)	-	(1,132)
Totals			-	30,666	(10,560)	-	20,106

Represented by:

Funds Held on Behalf of the Ministry of Education	24,563
Funds Receivable from the Ministry of Education	(4,457)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Air Conditioning/Transformer Project		222081	76,760	17,645	(94,405)	-	-
Breakout & Changing Rooms		222082	30,596	5,490	(36,086)	-	-
Totals			107,356	23,135	(130,491)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
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 conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,125	3,100
<i>Leadership Team</i>		
Remuneration	269,419	700,339
Full-time equivalent members	2.00	6.48
Total key management personnel remuneration	273,544	703,439

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

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	70 - 80
Benefits and Other Emoluments	4 - 5	2 - 3
Termination Benefits	-	-

Principal 2

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

Salary and Other Payments	-	80 - 90
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

Other Employees

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

	2023	2022
Remuneration \$000	FTE Number	FTE Number
100 - 110	3.00	3.00
110 - 120	4.00	2.00
	7.00	5.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff employed in 2023.

The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$51,188 (2022: \$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Louvre Windows Replacement	23,728	3,325	20,403
Switchboard & Lighting replacement	27,292	0	27,292
Intall new cesspit	10,728	7,235	3,493
Total	61,748	10,560	51,188

(b) Operating Commitments

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

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	69,717	102,672	242,271
Receivables	198,740	154,036	210,187
Investments - Term Deposits	257,972	300,454	153,339

Total financial assets measured at amortised cost

526,429	557,162	605,797
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Financial liabilities measured at amortised cost

Payables	289,379	194,418	283,739
Finance Leases	75,886	57,247	32,749

Total financial liabilities measured at amortised cost

365,265	251,665	316,488
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23. Events After Balance Date

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

24. 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 WINCHESTER SCHOOL (P NORTH) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Winchester School (P North) (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 20, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 14 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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 37, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Winchester School (P North)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Richard Withy	Presiding Member	Elected	May 2025
Nic Mason	Principal	ex Officio	
Tim Myers	Parent Representative	Elected	May 2025
Raymond Donald	Parent Representative	Elected	May 2025
Kristin O'Riley	Parent Representative	Elected	May 2025
Alison Whyte	Parent Representative	Elected	May 2025
Laureen King	Staff Representative	Elected	May 2025

Winchester School (P North)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,377 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

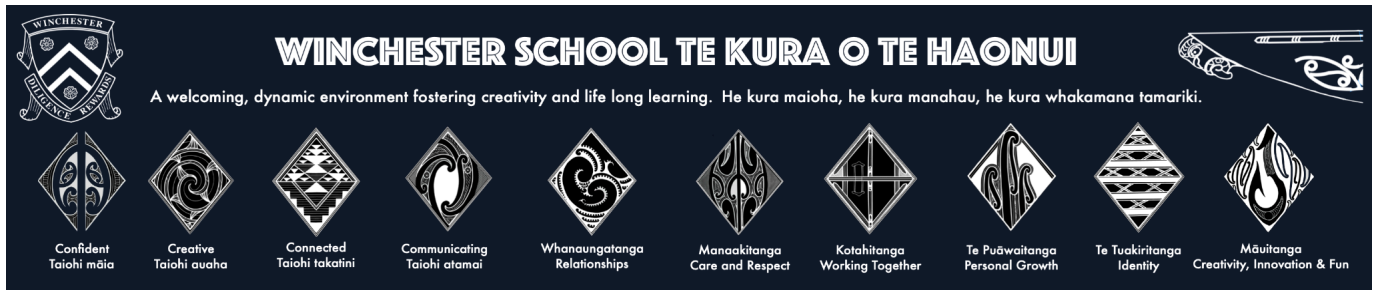
For the year ended 31st December 2023 the Winchester School (P North) Board:

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

WINCHESTER SCHOOL TE KURA O TE HAONUI - ANALYSIS OF VARIANCE 2023

STRATEGIC AIM: Students will experience a curriculum that inspires curiosity, and enables excellence and equitable outcomes.

Curriculum focus:	Reading	Writing	Mathematics	Attendance & Engagement
Targets:	By the end of 2023, we aim to have at least 90% achieving at the expected NZC level for the following groups:			
Baseline data: 2022	<ul style="list-style-type: none"> Māori learners = 71% Pasifika learners = 75% Male learners = 82% 	<ul style="list-style-type: none"> Māori learners = 55% Pasifika learners = 71% Male learners = 67% 	<ul style="list-style-type: none"> Māori learners = 81% Pasifika learners = 82% Male learners = 89% 	<ul style="list-style-type: none"> Māori = 85.28% present Pasifika = 75.94% present Male = 89.12% present
OUTCOMES What happened? 2023	<ul style="list-style-type: none"> Māori learners = 77.4% Pasifika learners = 94.1% Male learners = 84.2% 	<ul style="list-style-type: none"> Māori learners = 62.2% Pasifika learners = 88.3% Male learners = 76.3% 	<ul style="list-style-type: none"> Māori learners = 79.3% Pasifika learners = 94.2% Male learners = 93.3% 	<ul style="list-style-type: none"> Māori learners = 88.3% Pasifika learners = 89.54% Male learners = 89.96%
REASONS FOR THE VARIANCE Why did it happen?	The variations in Māori and boys achievement data can be explained by Structured Literacy and targeted Learning Support	The variations in achievement data for learners can be explained by regular attendance.	The variations in achievement data for learners can be explained by DMIC	Walking bus innovation Regional Response Fund Increased engagement with whānau
EVALUATION What are our immediate next steps?	Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan	Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan	Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan	Celebrate the achievement with staff BOT and community Connect improvement with Strategic Plan
PLANNING FOR NEXT YEAR 2024	Align structured literacy with the new curriculum Aligning assessment to match teaching Smaller targeted support for Tier 3 and 2 Learning Support Targeted support for teachers to implement.	Align structured literacy with the new curriculum Aligning assessment to match teaching Engagement practices in writing through Science, Moderation practices in Teams. Engage in PD with Chris Braid Engage in moderation development in writing across the Kāhui Ako.	Embedding rich task assessment data and moderation from DMIC tasks. PAT data is well analysed and that Item reports help inform long term planning. Strengths based assessment.	Continue walking bus to school, continue wairua space to set kids up in the morning ready for learning. Ongoing engagement with Crewe Crescent community
	Students need to know what it is they need to work on - one goal at a time. Building on our strong relational foundations and moving into relationships for learning. Building Formative Assessment			



2023 END OF YEAR STUDENT ACHIEVEMENT REPORT

This report is intended to inform teachers, the Board and the community of the overall achievement at the end of year 2023. It contains information made by classroom teachers about the curriculum level for each learner in their class, based on assessment information (such as formative assessment, observations and summative assessment) available to them at this time.

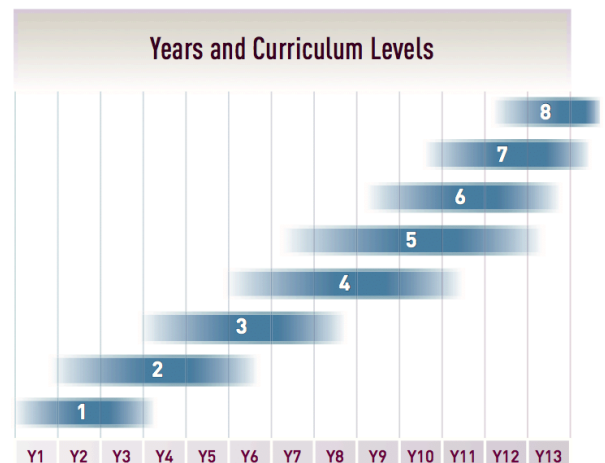
The information is reported in broad terms within Reading, Writing and Mathematics and the two different tables are intended to show Year group achievement and then achievement by ethnicity.

Overall, the [mid-year](#) data indicated that some groups of learners were on track to achieve our learning targets of having 90% either At or Above our school expectations. The intention of this report is to examine more closely some groups within the overall picture, to look for any disparities between groups of learners and to prompt thinking about who needs further support and how they are going to get it. Therefore, ORS student data has been taken out of this report.

The interventions we had in place during 2023 include [DMIC PD](#) and [Structured Literacy](#) implementation. This year we prioritised our Māori and Pasifika boys within our learning support programme. Our Well below Year 2 students also received targeted in class support from Aliza, the Learning Support teacher. Aliza took other small withdrawal groups of Tier 3 (Well below) students for Literacy support. Millie Todd withdrew Tier 2 (Below) students for phonological awareness and Structured Literacy for terms One and Two.

Read in conjunction with Aliza's Learning [Support Report](#) and Maree Wood's [SENCO report](#).

To readers of this report, remember that students have two years to achieve curriculum level outcomes. A Year 3 student at the end of the year is not expected to have achieved all of Level 2 learning outcomes for example. They are 50% of the way through their time working at this curriculum level. It is to be expected that students in Year 1, Year 3 and Year 5 are still working towards achieving within their new expected curriculum level. We have chosen not to include our Year 0 learners in this End of Year Data as they have not been at school for a year and the data would be invalid.



Nic Mason
Tumuaki

Kate Marshall
Kaitiriwā Tumuaki

2023 Overall percentages of groups of learners working At or Above the expected NZ Curriculum Levels at the end of year:

	READING			WRITING			MATHEMATICS		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
All students	85.4%	84%	86%	79.9%	74%	81%	90.1%	89%	91%
NZE	87.5%	90%	89%	83%	78%	86%	92.5%	92%	94%
Māori	77.4%	71%	79%	62.2%	55%	64%	79.3%	81%	86%
Pasifika	94.1%	75%	93%	88.3%	71%	86%	94.2%	82%	86%
Male	84.2%	82%	79%	76.3%	67%	72%	93.3%	89%	88%
Female	86.6%	86%	92%	83.1%	80%	88%	87.1%	87%	94%

Overall our data has all progressed from our end of 2022 data, except for our NZE in Reading and Māori in Mathematics.

READING

Comparison of Learners who are At or Above from Mid Year Data to End of Year Data

	READING	
	2023 Mid Year Data	2023 End Year Data
All students	81.6%	85.4%
NZE	84.1%	87.5%
Māori	69.1%	77.4%
Pasifika	92.8%	94.1%
Male	80.6%	84.2%
Female	82.4%	86.6%

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	2	1.2%	24	14.5%	71	43.0%	68	41.2%	165
	Female	4	2.2%	20	11.2%	85	47.8%	69	38.8%	178
	Total	6	1.7%	44	12.8%	156	45.5%	137	39.9%	343
Maori	Male	0	0%	5	21.7%	10	43.5%	8	34.8%	23
	Female	0	0%	7	23.3%	16	53.3%	7	23.3%	30
	Total	0	0%	12	22.6%	26	49.1%	15	28.3%	53
Pasifika	Male	0	0%	0	0%	4	40.0%	6	60.0%	10
	Female	0	0%	1	14.3%	2	28.6%	4	57.1%	7
	Total	0	0%	1	5.9%	6	35.3%	10	58.8%	17
Asian	Male	0	0%	1	4.5%	11	50.0%	10	45.5%	22
	Female	0	0%	0	0%	8	38.1%	13	61.9%	21
	Total	0	0%	1	2.3%	19	44.2%	23	53.5%	43
MELAA	Male	0	0%	1	14.3%	1	14.3%	5	71.4%	7
	Female	0	0%	3	23.1%	7	53.8%	3	23.1%	13
	Total	0	0%	4	20.0%	8	40.0%	8	40.0%	20
Other	Male	0	0%	5	100.0%	0	0%	0	0%	5
	Female	1	20.0%	1	20.0%	2	40.0%	1	20.0%	5
	Total	1	10.0%	6	60.0%	2	20.0%	1	10.0%	10
NZ/European	Male	2	2.0%	12	12.2%	45	45.9%	39	39.8%	98
	Female	3	2.9%	8	7.8%	50	49.0%	41	40.2%	102
	Total	5	2.5%	20	10.0%	95	47.5%	80	40.0%	200

	Beg Level 1	Mid Level 1	End Level 1	Beg Level 2	Mid Level 2	End Level 2	Beg Level 3	Mid Level 3	End Level 3	Beg Level 4	Mid Level 4	End Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1	55% (31)	36% (20)	5% (3)	4% (2)									0%	0%	91%	9%	16% (56)
Y2	12% (5)	23% (10)	33% (14)	19% (8)	12% (5)		2% (1)						0%	12% (5)	23% (10)	65% (28)	13% (43)
Y3		19% (12)	5% (3)	14% (9)	19% (12)	13% (8)	14% (9)	8% (5)	9% (6)				0%	19% (12)	38% (24)	44% (28)	19% (64)
Y4	2% (1)	6% (3)		4% (2)	14% (7)	16% (8)	24% (12)	10% (5)	22% (11)	2% (1)			2% (1)	6% (3)	18% (9)	74% (37)	15% (50)
Y5		3% (2)		1% (1)	19% (13)	10% (7)	28% (19)	20% (14)	7% (5)	12% (8)			3% (2)	20% (14)	58% (40)	19% (13)	20% (69)
Y6		2% (1)	2% (1)	2% (1)	8% (5)	8% (5)	16% (10)	20% (12)	18% (11)	20% (12)	5% (3)		5% (3)	16% (10)	36% (22)	43% (26)	18% (61)
Total pupils	11% (37)	14% (48)	6% (21)	7% (23)	12% (42)	8% (28)	15% (51)	10% (36)	10% (33)	6% (21)	1% (3)		2% (6)	13% (44)	45% (156)	40% (137)	(343)

NOTICINGS:

- A good increase to 85.4% of all learners are At/Above from Mid Year Data.
- Only two ethnic groups met the 90% target: Pasifika and Asian.
- Our Year 6 Cohort has the largest spread of levels.
- Our Year 5 cohort has the largest number of learners Well Below or Below.
- We have a large number of learners who are working Above their Curriculum level in Year 4.

WELL BELOW & BELOW LEARNERS:

- 2 learners who are Well Below/Below are learners who have Learning Coach hours and are often on individualised learning programmes.
- 6 Learners have been identified as having more than 20% absence in 2023.
- 17 learners have been identified as having 'at risk' attendance. (10+% absence over the year) in Reading.
- All learners in this category have been targeted by Learning support and have progressed in Curriculum levels this year which often can't be seen in Curriculum level data alone.

WONDERINGS:

- 'Other' learners seem to be random learners and Kate is looking into how this group is formed on our Etap system - perhaps this category can be taken away and learners put into more specific ethnic groups.
- Are the students that are "Below" getting the attention, support and focused teaching they will need to achieve the expected level of achievement? New learning support data analysis [document](#) will allow us to have a clear record of these learners and how we support them over the year.
- How can we continue to improve attendance to ensure learners are at school so they can access our quality educational programmes?
- Which year groups need explicit intervention programmes?
- How can we show real progress where the curriculum levels often don't show this?

FUTURE ACTIONS:

- Develop school wide Literacy Assessments which are progressive and have clear learning goals.
- Develop a clear system for assessment and reporting which involves more progress indicators for whānau.
- Continue to develop the Structured Literacy approach to our kura across the school as a progression. Kōwhai Years 0-2 will be fully structured literacy, Years 3-6 will be used in Reading workshops if they are below their chronological age.
- The Code spelling programme will be used throughout the school to support Literacy.
- Use rich learning experiences such as Science to engage learners in using different texts and written language.

WRITING

Comparison of Learners who are At or Above from Mid Year Data to End of Year Data

	WRITING	
	2023 Mid Year Data	2023 End Year Data
All students	72%	79.9%
NZE	74.6%	83%
Māori	50.9%	62.2%
Pasifika	71.4%	88.3%
Male	67.3%	76.3%
Female	76.8%	83.1%

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	8	4.8%	31	18.8%	86	52.1%	40	24.2%	165
	Female	4	2.2%	26	14.6%	83	46.6%	65	36.5%	178
	Total	12	3.5%	57	16.6%	169	49.3%	105	30.6%	343
Maori	Male	1	4.3%	8	34.8%	9	39.1%	5	21.7%	23
	Female	1	3.3%	10	33.3%	12	40.0%	7	23.3%	30
	Total	2	3.8%	18	34.0%	21	39.6%	12	22.6%	53
Pasifika	Male	0		1	10.0%	5	50.0%	4	40.0%	10
	Female	0		1	14.3%	3	42.9%	3	42.9%	7
	Total	0		2	11.8%	8	47.1%	7	41.2%	17
Asian	Male	0		3	13.6%	14	63.6%	5	22.7%	22
	Female	0		0		9	42.9%	12	57.1%	21
	Total	0		3	7.0%	23	53.5%	17	39.5%	43
MELAA	Male	1	14.3%	0		3	42.9%	3	42.9%	7
	Female	0		4	30.8%	7	53.8%	2	15.4%	13
	Total	1	5.0%	4	20.0%	10	50.0%	5	25.0%	20
Other	Male	2	40.0%	2	40.0%	1	20.0%	0	0%	5
	Female	1	20.0%	0		3	60.0%	1	20.0%	5
	Total	3	30.0%	2	20.0%	4	40.0%	1	10.0%	10
NZ/European	Male	4	4.1%	17	17.3%	54	55.1%	23	23.5%	98
	Female	2	2.0%	11	10.8%	49	48.0%	40	39.2%	102
	Total	6	3.0%	28	14.0%	103	51.5%	63	31.5%	200

	Beg Level 1	Mid Level 1	End Level 1	Beg Level 2	Mid Level 2	End Level 2	Beg Level 3	Mid Level 3	End Level 3	Beg Level 4	Mid Level 4	End Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1	68% (38)	29% (16)	4% (2)										0%	0%	96%	4%	16%
Y2	16% (7)	12% (5)	47% (20)	14% (6)	12% (5)								0%	16% (7)	12%	72%	13%
Y3	3% (2)	11% (7)	11% (7)	11% (7)	33% (21)	22% (14)	6% (4)	3% (2)					0%	14% (9)	55%	31%	19%
Y4		8% (4)	2% (1)	6% (3)	24% (12)	22% (11)	20% (10)	16% (8)	2% (1)				0%	10% (5)	30%	60%	15%
Y5		3% (2)	4% (3)	16% (11)	13% (9)	10% (7)	33% (23)	10% (7)	9% (6)	1% (1)			7%	29% (20)	54%	10%	20%
Y6		2% (1)		10% (6)	13% (8)	13% (8)	23% (14)	15% (9)	13% (8)	10% (6)	2% (1)		11%	26% (16)	38%	25%	18%
Total pupils	14% (47)	10% (35)	10% (33)	10% (33)	16% (55)	12% (40)	15% (51)	8% (26)	4% (15)	2% (7)	0% (1)		3% (12)	17% (57)	49% (169)	31% (105)	(343)

NOTICINGS:

- 79.9% all of students are either At or Above which is an increase from Mid Year Data: 72%
- No ethnic groups met our 90% target, our closest group was Pasifika with 88.3%
- Our Year 5 and 6 Cohorts have the largest spread of levels.
- Our Year 5 cohort has the largest number of learners Well Below or Below.
- We have a large number of learners who are working Above their Curriculum level in Year 4.

WELL BELOW & BELOW LEARNERS:

- 2 learners who are Well Below/Below are learners who have Learning Coach hours and are often on individualised learning programmes.

- 20 Learners have been identified as having 'at risk' attendance of 10% +
- All learners in this category have been targeted by Learning support with a focus on spelling which often isn't reflected in the overall curriculum level.

WONDERINGS:

- Writing hasn't been a major Professional Development focus this year - a Literacy PD group will work with Christine Braid next year specifically on writing. Staff and team meetings will be focused on upskilling teachers with these knowledge.
- Will our Science focus will give learners rich learning experiences to engage them with things to write about.
- Our Structured Literacy focus will take time to see the results in Writing/spelling.
- How are we assessing Writing - are we being too hard on learners when we use the Asttle assessment?
- Look into which areas of Writing our learners are struggling on the most and focus on improving this area.
- How can we improve attendance to ensure learners are at school so they can access our quality educational programmes?

FUTURE ACTIONS:

- Examining data to locate areas of best practice. Checking for accuracy of data (moderation) - looking at which areas of Writing are needed to be focused on.
- Visible Learning and Formative Assessment outcomes from Rongohia Te Hau survey - Team Leader mini inquiry.
- Continue to refine Writing Moderation in Terms 1 & 3 - look at specific genres to ensure consistency of moderation across the school.
- Continued development of The Code spelling resource across the school.
- Engage with Christine Braid - literacy expert.
- Look at using our 2024 PD focus of Science to hook our learners into writing.

MATHS

Comparison of Learners who are At or Above from Mid Year Data to End of Year Data

	MATHS	
	2023 Mid Year Data	2023 End Year Data
All students	87.4%	90.1%
NZE	90.1%	92.5%
Māori	74.5%	79.3%
Pasifika	85.7%	94.2%
Male	90.3%	93.3%
Female	84.7%	87.1%

	Beg Level 1	Mid Level 1	End Level 1	Beg Level 2	Mid Level 2	End Level 2	Beg Level 3	Mid Level 3	End Level 3	Beg Level 4	Mid Level 4	End Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1	41% (23)	38% (21)	16% (9)	5% (3)									0%	0%	79%	21%	16%
Y2	9% (4)	14% (6)	30% (13)	30% (13)	9% (4)	5% (2)	2% (1)						0%	9%	14%	77%	13%
Y3		3% (2)	9% (6)	17% (11)	23% (15)	22% (14)	16% (10)	3% (2)	6% (4)				0%	3%	50%	47%	19%
Y4	2% (1)			8% (4)	16% (8)	30% (15)	14% (7)	22% (11)	8% (4)				2%	0%	24%	74%	15%
Y5		3% (2)		4% (3)	6% (4)	29% (20)	26% (18)	14% (10)	12% (8)	6% (4)			3%	10%	70%	17%	20%
Y6			2% (1)	5% (3)	8% (5)	15% (9)	15% (9)	13% (8)	25% (15)	13% (8)	2% (1)	3% (2)	7%	23%	28%	43%	18%
Total pupils	8 % (28)	9 % (31)	8 % (29)	11 % (37)	10 % (36)	17 % (60)	13 % (45)	9 % (31)	9 % (31)	3 % (12)	0 % (1)	1 % (2)	2%	8%	46%	44%	(343)

All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	2	1.2%	9	5.5%	70	42.4%	84	50.9%	165
	Female	5	2.8%	18	10.1%	89	50.0%	66	37.1%	178
	Total	7	2.0%	27	7.9%	159	46.4%	150	43.7%	343
Maori	Male	1	4.3%	1	4.3%	12	52.2%	10	43.5%	23
	Female	1	3.3%	9	30.0%	13	43.3%	7	23.3%	30
	Total	1	1.9%	10	18.9%	25	47.2%	17	32.1%	53
Pasifika	Male	0	0%	0	0%	5	50.0%	5	50.0%	10
	Female	0	0%	1	14.3%	3	42.9%	3	42.9%	7
	Total	0	0%	1	5.9%	8	47.1%	8	47.1%	17
Asian	Male	0	0%	0	0%	8	36.4%	14	63.6%	22
	Female	0	0%	0	0%	7	33.3%	14	66.7%	21
	Total	0	0%	0	0%	15	34.9%	28	65.1%	43
MELAA	Male	0	0%	1	14.3%	1	14.3%	5	71.4%	7
	Female	0	0%	1	7.7%	9	69.2%	3	23.1%	13
	Total	0	0%	2	10.0%	10	50.0%	8	40.0%	20
Other	Male	0	0%	3	60.0%	2	40.0%	0	0%	5
	Female	1	20.0%	1	20.0%	2	40.0%	1	20.0%	5
	Total	1	10.0%	4	40.0%	4	40.0%	1	10.0%	10
NZ/European	Male	2	2.0%	4	4.1%	42	42.9%	50	51.0%	98
	Female	3	2.9%	6	5.9%	55	53.9%	38	37.3%	102
	Total	5	2.5%	10	5.0%	97	48.5%	88	44.0%	200

NOTICINGS:

- Improvements across all ethnic groups from Mid Year to End of Year data.
- As a whole school we have reached our target of 90% At and Above.
- The following specific groups have achieved our target of 90% NZ European, Asian, MELAA & Pasifika
- Our Year 6 cohort has the largest percentage of Well Below and Below learners.
- Our Year 6 cohort also has the largest spread of levels.
- Our Year 2s have the largest percentage of learners Above - 77%

WELL BELOW & BELOW LEARNERS:

- 2 learners who are Well Below/Below are learners who have Learning Coach hours and are often on individualised learning programmes.
- 10 Learners have been identified as having 'at risk' attendance of 10% + in 2023.
- Only our Year 5 & 6 learners have had specific Mathematics interventions in 2023.

WONDERINGS:

- Does our assessment match our teaching of Mathematics at our kura?
- How can we assess the soft skills of communication and participation?
- Are the students that are "Below" getting the attention, support and focused teaching they will need to achieve the expected level of achievement?
- How can we increase knowledge building within our DMIC programme?

FUTURE ACTIONS:

- Look into making school wide Maths assessments that align with our teaching. (Rich tasks)
- Consolidate our DMIC PD learning and create rich learning experiences that engage our learners but also target the specific needs of learners.
- 2024 teaching teams to meet and go through PAT data using the PAT Data Analysis document. This will inform their focus areas for Mathematics teaching in Terms 1 & 2 2024.
- Maths No Problem explicit Mathematics programme will be carried out for Year 2 and some Year 3 learners in 2024.
- Continue with targeted support for learners who are Well Below & Below in Mathematics.



Winchester School Te Kura o Te Haonui

*A welcoming, dynamic environment fostering creativity and lifelong learning.
He kura maioha, he kura manahau, he kura whakamana tamariki.*

Report on Implementation of Te Tiriti o Waitangi at Winchester School Te Kura o Te Haonui in 2023

Introduction:

Winchester School Te Kura o Te Haonui has made significant efforts to honor and implement the principles of Te Tiriti o Waitangi throughout the year 2023. This report outlines the various initiatives and practices undertaken by the school to give effect to the Treaty.

Explicit Teaching and Creative Learning:

The school has prioritised explicit teaching practices through Structured Literacy and DMIC in Mathematics along with our culture of creative learning. This approach ensures that students receive clear instruction while also encouraging innovative thinking, collaboration and problem-solving skills.

Transitions:

Attention has been given to smooth transitions within the school environment, from class to class, team to team and school to school facilitating seamless progress for students from one stage to another. This supports their educational journey and contributes to a positive learning experience.

Classroom Treaties and Document Linkages:

We use classroom treaties to reinforce the principles of collaboration and mutual respect among students and their whānau. Drawing connections between these treaties Te Tiriti o Waitangi to promote understanding and awareness.

Attendance at Niho Taniwha:

Professional Development in Niho Taniwha has provided valuable opportunities for leaders to learn and plan for engagement with Māori community. This involvement reflects the school's commitment to fostering meaningful connections with local mana whenua and embracing cultural diversity.

Restorative Practices:

The adoption of restorative practices has played a pivotal role in resolving conflicts and promoting a sense of accountability and empathy within the school community. This approach aligns with the Treaty principles of partnership and mutual respect.

Connection with Mana Whenua:

Efforts have been made to establish and maintain strong connections with mana whenua, acknowledging their authority and involvement in decision-making processes related to the school's activities and initiatives.

Mihi Whakatau:

The practice of mihi whakatau, or formal welcomes, has been incorporated into various school events and gatherings, fostering a sense of inclusion and cultural appreciation among students, staff, and visitors.

Te Ope Kura - Kapa Haka:

The involvement in Te Ope Kura, including participation in kapa haka performances, showcases the school's commitment to celebrating and preserving Māori cultural traditions.

Matariki Celebrations:

Observing Matariki, the Māori New Year, has been a focal point for staff and the Board of Trustees (BOT) whānau, providing opportunities for learning and cultural enrichment.

Te Tiriti Refresh Professional Development with Daniel Tawhai:

Engagement with Te Tiriti refresh sessions led by Dan Tawhai has facilitated deeper understanding and reflection on the Treaty principles, guiding the school's efforts towards more meaningful implementation. We are developing a school poutama to show progress in this area.

Learning Conferences and Partnership Lens:

Learning conferences have been conducted through a lens of partnership, involving collaboration between teachers, students, and whānau to support student progress and achievement.

Whole Teaching Staff Learning Te Reo Māori:

The commitment of the whole teaching staff learning Te Reo Māori demonstrates a dedication to language revitalization and cultural competency among educators.

Karakia Practices:

The incorporation of karakia rituals at the beginning and end of each school day, as well as during assemblies, reflects the school's recognition of spiritual dimensions and cultural practices.

Kauri Team Waiata:

The Kauri team's participation in waiata performances further showcases the integration of Māori cultural elements into daily school life and events.

Conclusion:

In conclusion, Winchester School Te Kura o Te Haonui has undertaken a comprehensive range of initiatives and practices in 2023 to give effect to Te Tiriti o Waitangi. These efforts reflect a commitment to honoring the principles of partnership, participation, and protection embedded within the Treaty, thereby enriching the educational experience for all members of the school community. Moving forward, the school remains dedicated to ongoing reflection, learning, and improvement in its implementation of Treaty principles and this is shown by one of our Strategic goals being “full integration of Te Tiriti o Waitangi”.

This report is submitted to the Ministry of Education for review and consideration.

Nāku noa, nā



Nic Mason

Tumuaki

Winchester School Te Kura o Te Haonui