



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3496

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**Solutions
Services**
Collaborative School Administration

TE PARITO KOWHAI RUSSLEY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Te Parito Kowhai Russley 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.

Warren Poh

Full Name of Presiding Member

Greg Lewis

Full Name of Principal

Warren Poh

Signature of Presiding Member

Date: 23 July 2024

Greg Lewis

Signature of Presiding Member

Date: 23 July 2024

Te Parito Kowhai Russley School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Warren Poh	Presiding Member	Elected	2026
Gregory Lewis	Principal	ex Officio	
Matthew Hicks	Parent Representative	Elected	Oct 2023
Nicola Holmes	Parent Representative	Elected	2025
Haydn Randall	Parent Representative	Elected	2025
Ashton Peters	Parent Representative	Elected	2025
Peter Theobald	Parent Representative	Elected	2026
Pene Cooley	Staff Representative	Elected	2025

Te Parito Kowhai Russley School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,691,284	3,330,241	3,464,764
Locally Raised Funds	3	213,553	118,000	104,267
Interest		108,043	35,000	37,068
Total Revenue		4,012,880	3,483,241	3,606,099
Expenses				
Locally Raised Funds	3	21,467	47,000	23,661
Learning Resources	4	2,724,977	2,357,620	2,511,024
Administration	5	214,786	230,000	260,066
Interest		6,043		4,628
Property	6	787,318	828,783	750,940
Loss on Disposal of Property, Plant and Equipment		13,689		3,395
Total Expense		3,768,280	3,463,403	3,553,714
Net Surplus for the year		244,600	19,838	52,385
Other Comprehensive Revenue and Expense				
Total Comprehensive Revenue and Expense for the Year		244,600	19,838	52,385

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

Te Parito Kowhai Russley School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,212,405	2,212,405	1,653,555
Total comprehensive revenue and expense for the year		244,600	19,838	52,385
Contribution - Furniture and Equipment Grant				506,465
Equity at 31 December		2,457,005	2,232,243	2,212,405
Accumulated comprehensive revenue and expense		2,457,005	2,232,243	2,212,405
Equity at 31 December		2,457,005	2,232,243	2,212,405

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.

Te Parito Kowhai Russley School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	273,552	72,810	49,972
Accounts Receivable	8	227,007	272,912	272,912
GST Receivable		15,883	5,751	5,751
Prepayments		54,025	9,766	9,766
Inventories	9	893	956	956
Investments	10	1,353,685	1,859,921	1,859,921
		<u>1,925,045</u>	<u>2,222,116</u>	<u>2,199,278</u>
Current Liabilities				
Accounts Payable	12	229,999	218,817	215,817
Revenue Received in Advance	13	129,015	44,048	44,048
Provision for Cyclical Maintenance	14		59,155	59,155
Finance Lease Liability	15	34,287	31,905	31,905
		<u>393,301</u>	<u>353,925</u>	<u>350,925</u>
Working Capital Surplus		1,531,744	1,868,191	1,848,353
Non-current Assets				
Investments	10	490,000		
Property, Plant and Equipment	11	472,433	400,552	400,552
		<u>962,433</u>	<u>400,552</u>	<u>400,552</u>
Non-current Liabilities				
Finance Lease Liability	15	37,172	36,500	36,500
		<u>37,172</u>	<u>36,500</u>	<u>36,500</u>
Net Assets		<u>2,457,005</u>	<u>2,232,243</u>	<u>2,212,405</u>
Equity		<u>2,457,005</u>	<u>2,232,243</u>	<u>2,212,405</u>

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

Te Parito Kowhai Russley School

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		987,709	767,658	945,043
Locally Raised Funds		154,346	78,000	89,702
International Students		140,295	40,000	14,565
Goods and Services Tax (net)		(10,132)		11,001
Payments to Employees		(420,373)	(373,300)	(508,496)
Payments to Suppliers		(566,705)	(524,520)	(505,879)
Interest Paid		(6,043)		(4,628)
Interest Received		81,332	35,000	37,068
Net cash from Operating Activities		360,429	22,838	78,376
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment				3,395
Purchase of Property Plant & Equipment		(124,445)		(38,445)
Purchase of Investments				(517,041)
Proceeds from Sale of Investments		16,236		
Net cash (to) Investing Activities		(108,209)		(552,091)
Cash flows from Financing Activities				
Furniture and Equipment Grant				506,465
Finance Lease Payments		(28,640)		(35,632)
Net cash (to)/from Financing Activities		(28,640)		470,833
Net increase/(decrease) in cash and cash equivalents		223,580	22,838	(2,882)
Cash and cash equivalents at the beginning of the year	7	49,972	49,972	52,854
Cash and cash equivalents at the end of the year	7	273,552	72,810	49,972

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.

Te Parito Kowhai Russley School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Te Parito Kowhai Russley 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.

1.2. 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 expenditure 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 whole 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.

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of stationery. 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.

1.9. 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 not trivial.

1.10. 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	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

1.12. 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.

1.13. 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, 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.

1.14. 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 international students, should the School be unable to provide the services to which they relate.

1.15. 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.

1.16. 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.

1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. 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.

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

1.19. 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.

1.20. Budget Figures

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

1.21. 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	901,225	767,658	980,032
Teachers' Salaries Grants	2,132,393	1,950,000	1,966,136
Use of Land and Buildings Grants	612,583	612,583	518,596
Other Government Grants	45,083		
	<u>3,691,284</u>	<u>3,330,241</u>	<u>3,464,764</u>

The School has opted in to the donations scheme for this year. Total amount received was \$66,272 (2022: \$64,650).

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	27,562	10,000	3,545
Fees for Extra Curricular Activities	74,612	46,000	48,909
Trading	1,908		2,549
Fundraising & Community Grants	17,341		8,567
Other Revenue	27,974	22,000	26,132
International Student Fees	64,156	40,000	14,565
	<u>213,553</u>	<u>118,000</u>	<u>104,267</u>
Expenses			
Extra Curricular Activities Costs	14,022	46,000	12,762
Trading	63		1,260
Fundraising & Community Grant Costs	1,500		8,123
International Student - Other Expenses	5,882	1,000	1,516
	<u>21,467</u>	<u>47,000</u>	<u>23,661</u>
<i>Surplus for the year Locally raised funds</i>	<u>192,086</u>	<u>71,000</u>	<u>80,606</u>

During the year the School hosted 4 International students (2022:2)

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	222,340	176,320	167,340
Library Resources	1,196	4,500	2,509
Employee Benefits - Salaries	2,409,513	2,156,800	2,246,683
Staff Development	15,487	20,000	17,816
Depreciation	76,441		76,676
	<u>2,724,977</u>	<u>2,357,620</u>	<u>2,511,024</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fee	6,033	5,000	6,736
Board Fees	3,166	4,000	4,120
Board Expenses	14,528	10,500	14,205
Communication	4,880	5,000	9,607
Consumables	25,929	29,000	11,507
Operating Lease		35,000	22,233
Legal Fees	829	2,000	
Other	20,845	16,500	8,035
Employee Benefits - Salaries	129,577	111,500	165,772
Insurance	2,226	11,500	11,413
Service Providers, Contractors and Consultancy	6,773		6,438
	<u>214,786</u>	<u>230,000</u>	<u>260,066</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,916	9,500	11,845
Consultancy and Contract Services	49,826	63,000	62,631
Adjustment to the Provision- Other Adjustments	(59,155)		
Grounds	5,653	5,700	8,669
Heat, Light and Water	35,325	48,000	53,574
Rates	15,090	20,000	27,624
Repairs and Maintenance	59,129	12,000	11,340
Use of Land and Buildings	612,583	612,583	518,586
Security	3,155	3,000	2,349
Employee Benefits - Salaries	54,796	55,000	54,322
	<u>787,248</u>	<u>828,783</u>	<u>750,940</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 nationwide 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	273,552	72,810	49,972
Cash and Cash Equivalents for Statement of Cash Flows	273,552	<u>72,810</u>	<u>49,972</u>

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

Of the \$273,552 Cash and Cash Equivalents, \$5,252 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,561	2,934	2,934
Receivables from the Ministry of Education	13,127	68,103	68,103
Interest Receivable	44,072	17,361	17,361
Teacher Salaries Grant Receivable	168,247	184,514	184,514
	<u>227,007</u>	<u>272,912</u>	<u>272,912</u>
Receivables from Exchange Transactions	45,633	20,295	20,295
Receivables from Non-Exchange Transactions	181,374	252,617	252,617
	<u>227,007</u>	<u>272,912</u>	<u>272,912</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	893	956	956
	<u>893</u>	<u>956</u>	<u>956</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	1,353,685	1,859,921	1,859,921
Non-current Asset			
Long-term Bank Deposits	490,000		
Total Investments	<u>1,843,685</u>	<u>1,859,921</u>	<u>1,859,921</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	206,694	2,999	(11,157)		(15,343)	183,193
Furniture and Equipment	95,762	70,226	(830)		(17,241)	147,917
Information and Communication Technology	18,666	48,132	(1,371)		(7,446)	57,981
Leased Assets	66,938	37,566			(34,505)	69,999
Library Resources	12,492	3,088	(331)		(1,906)	13,343
Balance at 31 December 2023	400,552	162,011	(13,689)		(76,441)	472,433

The net carrying value of furniture and equipment held under a finance lease is \$69,999 (2022: \$66,938)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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	424,328	(241,135)	183,193	541,354	(334,660)	206,694
Furniture and Equipment	427,651	(279,734)	147,917	392,333	(296,571)	95,762
Information and Communication Technology	184,590	(126,609)	57,981	276,158	(257,492)	18,666
Leased Assets	117,146	(47,147)	69,999	176,622	(109,684)	66,938
Library Resources	43,565	(30,222)	13,343	41,578	(29,086)	12,492
Balance at 31 December	1,197,280	(724,847)	472,433	1,428,045	(1,027,493)	400,552

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	16,003	19,662	16,662
Accruals	9,433	6,736	6,736
Employee Entitlements • Salaries	190,073	184,514	184,514
Employee Entitlements • Leave Accrual	14,490	7,905	7,905
	220,000	218,817	215,817
Payables for Exchange Transactions	229,999	218,817	215,817
	229,999	218,817	215,817

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance- Ministry of Education	5,252		
International Student Fees in Advance	120,187	44,048	44,048
Other Revenue in Advance	3,576		
	129,015	44,048	44,048

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	59,155	59,155	59,155
Other Adjustments	(59,155)		
Provision at the End of the Year		59,155	59,155
Cyclical Maintenance- Current		59,155	59,155
		59,155	59,155

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	\$ 37,662	\$ 31,905	\$ 31,905
Later than One Year and no Later than Five Years	38,475	36,500	36,500
Future Finance Charges	(4,678)		
	71,459	<u>68,405</u>	<u>68,405</u>
Represented by:			
Finance lease liability - Current	34,287	31,905	31,905
Finance lease liability - Non-current	37,172	36,500	36,500
	71,459	<u>68,405</u>	<u>68,405</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 7.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Relocation of Playground -175050		334,449	(334,449)		
Totals		<u>334,449</u>	<u>(334,449)</u>		

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 trustees of the Board, Principal, Deputy Principal and Team Leaders.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,166	4,120
<i>Leadership Team</i>		
Remuneration	710,621	656,123
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>713,787</u>	<u>660,243</u>

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has three Finance members and three Property members 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	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 10	0- 10
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 -110	5.00	3.00
110 -120	2.00	
120 - 130		
	<hr/>	<hr/>
	7.00	3.00

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 trustees, committee members, or employees during the financial year in relation to that cessation and the number of persons to whom all or part of that total was payable was as follows:

	2023	2022
	Actual	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: 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.

Cyclical Maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which has resulted in the School's buildings being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the maintenance requirements of the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings.

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

As at 31 December 2023 the Board has not entered into any contract agreements for capital works.

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(a) operating lease of a EFTPOS Machine and Coffee Machine

	2023 Actual	2022 Actual
No later than One Year	\$ 2,897	\$ 2,897
Later than One Year and No Later than Five Years		2,897
	<u>2,897</u>	<u>5,794</u>

The total lease payments incurred during the period were \$2,897 (2022: \$2,897).

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	273,552	72,810	49,972
Receivables	227,007	272,912	272,912
Investments - Term Deposits	1,843,685	1,859,921	1,859,921
Total Financial assets measured at amortised cost	2,344,244	<u>2,205,643</u>	<u>2,182,805</u>

Financial liabilities measured at amortised cost

Payables	229,999	218,817	215,817
Finance Leases	71,459	68,405	68,405
Total Financial liabilities measured at amortised Cost	301,458	<u>287,222</u>	<u>284,222</u>

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.

25. New Service Provider

Te Parito Kowhai Russley School changed financial service provider in 2023 and, due to this change, some prior year figures may not be directly comparable.

Statement of variance: progress against targets (required)

2023 INTERIM ANNUAL IMPLEMENTATION PLAN & GOALS: TE PARITO KŌWHAI RUSSLEY SCHOOL

This annual plan is provided to bridge the gap between the annual plan supporting the school charter and strategic plan, and the transition towards developing a new strategic plan aligned to the NELPs and an annual implementation plan. The Board will undertake strategic review and alignment more formally later in the year when the support NELP framework material from the MOE has been promised.

GROWING TOGETHER

Quality teaching and leadership (NELP 5 & 6); Quality teaching and leadership make the difference for learners and their whānau.

Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning.

Barrier free access (NELP 3 & 4); Great education opportunities and outcomes are within the reach of every learner.

Every learner/ākonga gains sound foundation skills, including language, literacy and numeracy.



STRATEGY	2023	CHAMPION	EXPECTED OUTCOMES	PROGRESS
Directing our learning priorities using relevant and timely assessment	<ul style="list-style-type: none"> Students requiring support, adaptation or differentiation are identified and support programmes are in place. Structured literacy practices continue to be prioritised with a specific ERO evaluation perspective for Years 1-4. 	SLT Team leaders Teaching staff Teams Waka/Roto SLT	<p>Data forms the basis for making informed decisions about student learning, targeted groups, monitoring impact and as a support basis for external referrals. Learning reviews will inform understanding of data use, identification and monitoring of student outcomes through regular review and reflection. The Learning Reviews are considered a crucial document to helping inform actions for achieving accelerated progress.</p> <p>The delivery of literacy teaching and learning is through the philosophies of the structured literacy approach. There is a particular focus for this in Team Waka, with progression into Team Roto. Our school's ERO evaluation focus will be to document and evaluate the effectiveness of the delivery and achievement created through structured literacy.</p>	<p><u>March</u> Student targets for 2023 have been set and work is well underway to support the planned actions.</p> <p>Work continues within the ERO evaluation focus, with virtual contact being made through our evaluation partner. Our pathway and progress continue to be shared and updated. There are two parent literacy evenings planned as outreach for Term 2, providing an opportunity to continue to engage with our community in structured literacy and writing development. Both sessions are onsite at school.</p> <p>Our ESOL programme is being supported by PS, with the inclusion of FD regularly working alongside as a transitional learning opportunity. PT continues to provide specialist language support in the ESOL space.</p> <p><u>September</u> Preparation for the winding up of our ERO evaluation focus on structured literacy continues. We are coming to the end of our three year ERO cycle. As part of this wind up process, a comprehensive report on our delivery strategies and effects will be presented. Our work within the literacy space has continued with planning underway for how we extend and develop our school's expectations delivering reading and writing across all levels of school moving forward. During 2023, we have extended our school development focus into The Writing Revolution programme, which is an approach to writing that mirrors the same intentions as structured literacy for reading. Very positive gains have been seen using TWR. Since the retirement of PS, FD has taken on more of a leadership role in the delivery and support of ESOL and will strengthen this role going forward. ESOL learners continue to be a sizeable proportion of our school and we are adapting the focus of our so we can appropriately maximise our programme.</p>
Encourage learners to seek and value success	<ul style="list-style-type: none"> Strengthening teacher 'capabilities' contributes to professional growth. Leadership coaching and growth is supported with external leadership PLD. 	Principal/BOT Principal SLT	<p>The Professional Growth Cycle is used as the framework for teacher development and learning. The 'I am Capable' on-line tool will be the main mechanism used to support the identification and development of personal capabilities to integrate with the teaching professional standards through the Professional Growth Cycle.</p>	<p><u>March</u> Tony Burkin continues to support our senior leadership team, including team leaders, following on from the work done in 2022. Unfortunately, our two sessions booked for 2023 have been compromised with weather; Cyclone Gabrielle in Term 1, most recently, fog in Christchurch.</p> <p>We continue to use I am Capable as the mechanism for aligning teacher development through capabilities. As well as focusing on a personal/professional goal, teaching staff have been directed to evidence their te reo learning throughout this year on the back of short PD sessions that RS has been conducting with staff at the beginning of each staff meeting. The evidence collected is to demonstrate how the knowledge being gained is supporting classroom programmes and practices. This focus aligns with the continued development of Te Tiriti ō Waitangi partnership as part of the Teacher Professional Standards.</p>

WALKING TOGETHER

Learners at the centre (NELP 2); Learners with their whānau are at the centre of education.



Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures.

STRATEGY	2023	CHAMPION	EXPECTED OUTCOMES	PROGRESS
Developing learning focused partnerships with our community.	<ul style="list-style-type: none"> Re-establish opportunities for 'community-building' activities EDUCA use is extended as a mechanism for information and reporting 	Senior leadership Team leaders JR/SLT	<p>Following a challenging past three years, create a community-oriented focus to offer unique opportunities for community connection and growth.</p> <p>A review of EDUCA opportunities/possibilities is used to create further use of the tool to inform our school community.</p>	<p><u>May</u></p> <p>An attempt has been made to re-establish class representatives for 2023 but this is still not confirmed for all classes. The programme of orientation will move forward now to include those who have volunteered so at least a start can be made.</p> <p>As part of a review into our communications platforms, in support of our rebrand work, a critique of the mechanisms we use for communications is planned; current website, app use and newsletter viability. This is to include the role EDUCA can play in the information and sharing space.</p> <p>As part of principal professional development through Springboard Trust, there is an opportunity to explore school vision and stakeholder engagement as some of the first priorities. The stakeholder engagement aspect provides an excellent opportunity to review a number of the aspects that are used to connect with our school community.</p> <p><u>October</u></p> <p>We have about half of the classes operating with class reps. Reasonably low-level at this stage. Work continues as we gather some information about how our community uses our communication tools. We are also exploring other options for the 'front-facing' mechanisms for communication to our wider school community.</p> <p>Interestingly, we found that a surprising percentage of parents do not regularly engage with EDUCA. Given that this is our school's reporting mechanism for demonstrating student progress and achievement, it provides food for thought in how we continue to outreach the importance of feedback and parental involvement.</p> <p>Re-establishing and nurturing our community connection and partnerships is one of the newly identified strategic goals for 2024 and beyond.</p>
Encouraging opportunities to recognise, value and celebrate our cultural identity and diversity.	<ul style="list-style-type: none"> A bi-cultural perspective and cultural inclusiveness focuses on explicit actions and outcomes. 	Board/Principal SLT RS MCAT	<p>Through our Bi-Cultural plan and the Cultural Inclusiveness Plan, give effect to the continued development of Te Ao Māori and the recognition and celebration of the wide variety of culture we have at Te Parito Kōwhai Russley School.</p>	<p><u>May</u></p> <p>Work is underway to revamp and re-vision our bi-cultural and cultural inclusiveness plans. Following the whānau hui in Term 1, feedback and feed-forward from this hui will be added into the respective plans. Two specific initiatives that are in place for 2023 are as follows. The inclusion of the NZ Histories curriculum is well underway within all areas of the school providing an implicit connection into the bi-cultural perspective. RS is leading te reo PD at the beginning of each staff meeting for all teaching staff with a view to encouraging staff to become more familiar with te reo and actively include more reo in everyday classroom practice. This learning journey is additionally evidenced as a teacher capability task within I am Capable.</p> <p><u>October</u></p> <p>Not a great deal of change in this area, as many of the initiatives are continuing as business as usual. The visibility of Te Reo in classes has increased. Impromptu visits into classrooms at different times demonstrates this increase as part of basic instruction giving but also explicit teaching opportunities.</p>

<p>Building a culture of care that enables learners and focuses on success.</p>	<ul style="list-style-type: none"> Apply school-wide systems that enable the earliest possible identification of priority learners' and their needs. 	<p>SLT Team Leaders</p>	<p>Priority learners will be known in detail and their learning needs are actively supported with explicit learning plans.</p> <p>Priority learners will have their learning needs assessed. Teaching programmes will be adapted and differentiated to meet their learning needs.</p>	<p><u>May</u> We currently have a number of students that have been prioritised for various external agency interventions during 2023. These interventions have been actioned through a dedicated approach to noticing challenges that students may have with their learning and behaviour. RTLB, Speech/Language therapist, hearing and visually impaired have all been accessed through referrals during 2023. An increasing number of our teachers are wearing audio processing devices around their necks as we are able to identify and support students who require additional aid to access their learning.</p> <p><u>October</u> We do a wonderful job of catering for the wide variety of learning needs presented to us. This support and intervention work is led by Jane Rush and with effective system design, our respective school teams are enabled to support these students to the utmost within their learning environments. We should be particularly proud of the efforts of our collective staff group. It is worth knowing also, that many schools around New Zealand receive staffing allocation for a specific Learning Support Coordinator as additional staffing entitlement. An example of inequity within our education system.</p> <p>Learning support continues to be a 'heavy' load and we are exploring further mechanisms to share this work for 2024</p>
<p>Supporting an international profile for Te Parito Kōwhai Russley School.</p>	<ul style="list-style-type: none"> Continue to explore partnerships with key stakeholders in the international student market. Develop resources and marketing material for the international student market. 	<p>Principal Principal Admin staff</p>	<p>A broad-ranging marketing and development strategy for attracting international students to Russley School will identify the specific actions required to facilitate students from other countries to access schooling at Russley School.</p>	<p><u>May</u> We continue to increase our international student numbers through the work of RRJ liaising with a few agents that we have built relationships with. More focus needs to be directed to formalise our advertising material to include the recent rebrand development and the formal inclusion of our school profile with Christchurch Educated and associated promotional sources. The market is turning positively again and we have space to add to our international student numbers in a managed way.</p> <p><u>October</u> We currently have 8 international students attending our school across different levels of the school. We have developed several connections with agents that have been beneficial. Presently, we have been able to manage the liaison and connection to new students through Rae Reese-Jones in the Office. This provides a natural pathway for communication but comes at a cost in expanding RRJ's work portfolio. Therefore, we are looking to establish an International Student liaison and leadership role to support the developing work in international student recruitment and pastoral care requirements.</p>

CREATING TOGETHER

Future of Learning and Work (NELP 7); Learning that is relevant to the lives of New Zealanders today and throughout their lives.

Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work.



STRATEGY	2023	CHAMPION	EXPECTED OUTCOMES	PROGRESS
Exploring innovative learning opportunities and practices.	<ul style="list-style-type: none"> Support collaboration PLD for staff in preparation for school rebuild and shared learning spaces. The Te Parito Kōwhai Russley School rebuild continues to progress. 	SLT CART Board/Principal	<p>Staff PLD will inform collaborative practice expectations as we near occupancy of our new learning spaces.</p> <p>The school will be guided by MOE involvement. With such a significant project, specific project groups will be established to provide a coherent overview of the project.</p> <p>A minor focus on building an understanding of the SDGs and how these could support learning at TPK Russley School will be undertaken.</p>	<p><u>June</u></p> <p>An initial session with Tony Burkin has been facilitated exploring some of the relationship considerations necessary to support collaborative practice. A further session early in Term 3 will continue to prepare learning in this space. Staff meeting time is planned for the coming 2 terms to discuss and develop our expectations for how we support collaborative practice. Being this late in the Christchurch Schools' Rebuild programme, many effective and successful collaborative practice teaching techniques can be leveraged from. There is now plenty of evidence to support our own thinking.</p> <p>The rebuild sub-committee continues to monitor and support the rebuild process, as much as the school is the tenant, not the client. HR, in particular through his previous MOE contacts, has been very effective in advocating our position on a variety of matters.</p> <p>The SDGs have not been formally approached yet; too much on.</p>
	<ul style="list-style-type: none"> The Sustainability Development Goals are explored for integration within our school and curriculum. 	Principal CART PI/RS		<p><u>November</u></p> <p>We have continued our development work with Tony Burkin (Interlead) as we dig deeper into the concept of collaboration. This work has been facilitated to include the wider leadership team and builds on previous development in building coherence and alignment across teams within our school. As we consider a shift from single cell teaching and learning to working in pairs, the concept of collaboration becomes emphasised; new norms, collegial dialogue, shared expectations and partnerships. Although we are not all moving at the same time into new spaces, prioritising the planning and future considerations for deep collaboration is our focus moving forward.</p>
Developing digitally literate pedagogy and learning spaces.	<ul style="list-style-type: none"> Future-proofed digital infrastructure is a priority for the school rebuild. 	Board/Principal External consultants AW/RB External facilitator EP	<p>The revised ICT strategic plan informs the future direction for technology provision through the Digital Technologies curriculum. Rev IT will continue to challenge and advise on the infrastructure requirements for our school rebuild and support the upkeep of existing infrastructure.</p>	<p><u>June</u></p> <p>In terms of infrastructure, we are somewhat in a holding pattern focusing on preparing for the rebuild. RevIT have been involved in liaising with N4L regarding our school wireless upgrade and how it can be incorporated into our rebuild programme. In short, N4L does not support 'part' projects and our construction stages constitute a 'part' project. We may need to financially support the network upgrade for Block A and then N4L can complete the installation when Blocks B&C are built, reimbursing us at the same time.</p> <p>We continue to support teacher and student PD with some support from Emma Planicka, specialising in providing real-life opportunities to use apps and tools to create evidence of what Te Parito Kōwhai Russley School is about to support our strategic weave, in particular.</p> <p><u>November</u></p> <p>The IT provision for the new block has been provided out of our school's FF&E budget. Despite multiple attempts to engage N4L to bring some resolution to our planned wireless upgrade as part of the MOE's SNUP process, this has not been successful yet. We will continue to lobby for a positive outcome for the work to come.</p>

FLOURISHING TOGETHER

Learners at the centre (NELP 1); Learners with their whānau are at the centre of education.

Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying.



STRATEGY	2023	CHAMPION	EXPECTED OUTCOMES	PROGRESS
Fostering a safe environment where students feel respected, loved and cared for.	<ul style="list-style-type: none"> E Tū Tangata is a central philosophy that provides the pou for positive education planning. 	Principal/SLT Pos Ed. Christy Grennall; E Tū Tangata All staff	<p>The philosophies and language of E Tū Tangata feature as pillars for the connection irrespective of their age, gender, sexuality, race, ethnic background or physical appearance or capabilities.</p> <p>E TU Tangata language and practices are visible around our school and through outreach into our community.</p>	<p><u>August</u> We continue to have a close relationship with the principles of E Tū Tangata.</p> <p>E Tū Tangata has been widely and frequently promoted through feature pieces in our newsletters. Our continued challenge is to design and embed how we as a school are going to deliver the intent and explicit content necessary to ensure the philosophies are lived. ETT is not a programme or a defined curriculum so what it looks like and how it is embedded as a cultural norm for Te Parito Kōwhai Russley School is ours to own. Work still to do in this space.</p> <p>A group of our students were involved in recording a piece as an E Tū Tangata website resource. A fantastic representation for our school. https://www.youtube.com/watch?v=W4TeDIgmdIY</p> <p><u>November</u> We continue to promote E Tū Tangata throughout school and in the wider community through the newsletter.</p> <p>ETT is used throughout our restorative conversations with students and provides an extraordinarily effective mechanism to reinforce expected behaviours and the impacts on others. You have Value, We Succeed Together and Others Matter are the pillars that underpin ETT. It is easily connected to our school values and inarguable in terms of its value.</p>
Empowering learners to be knowledgeable about their needs, the needs of others and their own wellbeing.	<ul style="list-style-type: none"> The E Tū Tangata strands, You Have Value, Others Matter and We Succeed Together are central themes throughout our kura. Continue to build an educational environment that cultivates students' personal skills, strengths, and strong relationships - strengths focused. 	Pos Ed.	<p>The E Tū Tangata strands will be purposefully explored in classrooms and engaged with across the school. Each strand will be given school- wide priority as a means of introducing the philosophy behind each.</p> <p>Students will be encouraged to use the tools of self-regulation (managing their thoughts, feelings and behaviours). Making clear connections to understanding their emotions and actions through explicit teaching and support within classes.</p>	<p><u>August</u> The Pos Ed team continues to gather and explore options and content for the development of a school-wide curriculum framework for E Tū Tangata.</p> <p>For E Tū Tangata to become highly visible, it needs to be explicitly taught and constantly referred to. From experience, as we have dipped in and out of positive education and wellbeing initiatives over the past 5 years, this has been one of the most pressing issues; frequency and content. Continued work in this space with a view to have a more formalised framework for the beginning of 2024.</p> <p><u>November</u> See below for current positioning.</p>
Prioritise and embed the training of staff in the principles of Positive Education	<ul style="list-style-type: none"> Continue to profile Positive Education within the school culture and curriculum. 	Principal/SLT Pos Ed. Class teachers	<p>With the development of E Tū Tangata philosophies across the school, an overarching Positive Education framework will be developed to outline the hopes, ambitions and priorities for the development of a formal approach to Positive Education at Te Parito Kōwhai Russley School. This framework will provide the basis for any future developments in this field.</p> <p>Embed the E Tū Tangata curriculum delivery throughout the school.</p>	<p><u>August</u> The framework is yet to be formally constructed.</p> <p><u>November</u> This has been parked at the moment. This decision has been made due to the rebuild disruption and having enough curriculum development already underway. The development of the framework is still considered important to our school and will be prioritised for 2024.</p>

TE PARITO KŌWHAI RUSSLEY SCHOOL - Annual Plan 2023

Student Achievement Target

Strategic Goal: Directing our learning priorities using timely and relevant assessment	Target Area: Writing
<p>Student group (Year, gender, ethnicity): Year 3/4 13 Team Roto learners:</p> <ul style="list-style-type: none"> • 7 Year 4 learners, 6 Year 3 learners • 5 males, 8 females • 8 NZ/European, 1 South Korean, 1 Maori, 1 Chinese, 1 South Slav, 1 Middle Eastern <p>Student lists and raw data</p>	
<p>Annual Target: The 13 learners that are below in writing will make significant progress throughout the year. Learners will make progress compared to the e-asTTle marking rubric for the 'sentence structure' and 'punctuation' sections.</p>	<p>Noticing: (What is so?) What is the evidence/data we need to use? How will we analyse the evidence/data? How does this data support the need for our target?</p>
<p>Learners will score at least a 3 in the e-asTTle marking rubric for both sentence structure, and punctuation. This level is the expected or above level for the specific criterias going towards the final OTJ.</p> <p>July Progress towards target: Of the 13 learners in our target:</p> <ul style="list-style-type: none"> • 5 learners (38.5%) have already reached the target and scored an e-asTTle score of 3 in both sentence structure and punctuation. • 8 learners (61.5%) have reached the target and scored an e-asTTle score of 3 in either sentence structure OR punctuation. • 13 (100%) are on track to reach a score of 3 or more in sentence structure and punctuation in the e-asTTle rubric. <p>End of year target data: Of the 13 learners in our target:</p> <ul style="list-style-type: none"> • 10 (77%) learners have reached the target and scored at least 3 in each sentence structure and punctuation of the e-asTTle score rubric. • 3 learners (23%) have have reached the target and scored an e-asTTle score of 3 in structure OR punctuation. • 100 % of learners moved in at least one of sentence structure or punctuation. 	<p>We have noticed that:</p> <ul style="list-style-type: none"> • There is a significant gap in our writing levels for our learners. • Learners are missing many of the fundamental skills involved in writing. • There is a learning gap in sentence formation and correct punctuation. • Students are writing less in frequency and in quantity than what we are used to. • The quality of handwriting is lower than expected. Learners are struggling to form letters/use capitals in the correct places. <p>Evidence will be collected throughout the year using:</p> <ul style="list-style-type: none"> • Writing samples - e-asTTle (breakdown of each category in the e-asTTle success criteria) • Handwriting samples • Writing indicators <p>It is interesting to note that:</p> <ul style="list-style-type: none"> • 1 of the learners are South Korean • 1 Chinese • 1 South Slav • 1 Middle Eastern • 9 of the learners are females and 5 are males
<p>Investigating (Why is it so?) What is the background of the students that puts them in this target?</p> <ul style="list-style-type: none"> • The learners in Team Roto seem to have less confidence in their writing. With the implementation of Structured Literacy in the junior school, this has changed the way that these children learn to write. The amount of times our learners write throughout the week has decreased. This has directly affected the quality and quantity of the writing. • There is a significant gap in the accuracy of sentence structure and punctuation even in simple sentences. • Learners struggle to write their own ideas on paper before forgetting them. • Letter formation and capital letters has proven to be an area of concern. • Learners struggle to use high frequency words and have less confidence attempting words that are not decodable. • Many of these children have dyslexic tendencies. How does this track? <p>What do we know about what interventions have been in place before? Success or otherwise?</p> <ul style="list-style-type: none"> • Structured literacy groups. (teacher interventions) Who do I need to speak to, to build the story? • Team Waka teachers <p>Mid-Year All of our learners have moved forward in their writing and this is backed up by the e-asTTle scoring rubrix. Learners have really taken on the lessons from 'The writing revolution' book as well as the online webinars around The Writing Revolution. There has been a strong focus around sentence structure and punctuation using expanded sentences. This is where a kernel sentence is given and learners are to expand this sentence using the 'when, what, who, where and eventually why and how'. Learners have been able to grasp this concept and many are starting to use this in their everyday writing. 5 students have already reached the targeted score in both sentence structure and punctuation, and the other 8 have moved in one category.</p>	

Successful Strategies Tools:

- Small focus groups with explicit teaching around sentence structure
- Expanded sentences from the Writing Revolution online courses
- Handwriting taught 3-5 days a week to improve letter formation
- Scaffolded handwriting books given to target learners to assist letter shape and formation
- Structured Literacy writing explicitly taught within in LLLL reading groups
- The Code lessons are taught by classroom teachers 3 times a week
- Mini white boards used in daily phonics lessons from the code with explicit teaching around letter formation
- Teacher aides working with target students around sentence structure and punctuation.
- Spelling Shed used daily to further reinforce spelling patterns and add interest with devices

Collaborative sensemaking (So what?)

We know that our targeted students need to be accelerated in their sentence structure and punctuation in order to make progress in their writing ability. Based on the information gathered we believe we need to continue to:

- Make sure that we write every day with our learners.
- Use teacher aide interventions to assist targeted learners in writing.
- Integrate phonics learning into daily writing, reading (word work) and handwriting sessions throughout the year.

We know that writing mileage is has decreased in our learners due to the implementation of Structured Literacy. As a result learners have less confidence and fundamental skills towards writing. Students are struggling to write simple sentences in their books that are grammatically correct. We need to go back to basics and explicitly teach sentence structure and punctuation. To begin with this might mean less writing, however, more frequent writing. Targeted learners may only write 2-3 sentences a day at the start to build up their confidence.

AR and potentially one other teacher will be enrolled in the online PD around The Writing Revolution. They will then share their new learning with the rest of the team and implement this into our teaching of writing. We have also purchased The Writing Revolution book which will shape our new writing in our team.

Mid-Year

We are pleased with the progress so far with our targeted learners. We will continue our strategies with directed at expanding sentences and looking at sentence structure. Most of our teachers have been attending the online webinars around the writing revolution, and we are all sharing resources so we can get maximum impact from this. All Roto teachers have their own copy of 'The Writing Revolution' which they can use in their daily practice. There is buy in from all learners using expanded sentences. If the goal is to write a grammatically correct sentence, learners can follow the system to make this correct. If they are already capable writers, students can use their creativity to make their sentences more interesting with this approach.

We still have a major focus around handwriting throughout the week. Teachers aim to explicitly teach handwriting at least 3 times a week. The thinking behind this is that if learners can use correct formation and shape of letters without having to think about it, then they can put more energy into their sentences, and make sure that they are using correct sentence structure and punctuation. Handwriting is also looked at during LLLL groups and when teaching The Code throughout the week.

Moving forward

Explicitly teach lessons from 'The writing revolution'. Extend and make harder throughout the year.
 Use knowledge and share with all Roto teachers around the online lessons from the writers revolution webinars.
 Continue to use explicit teaching around a skill at the start of the week, then implement it into learners writing for the rest of the week.
 skill sessions on compound sentences using sentence stems as discussed in TWR PD and book.

Prioritising to take action (Now what?)

What specific actions will be taken to meet the target?	When will it be done by?	Who is involved/responsible?	What resources will be allocated?
Daily handwriting in classrooms	Term 1	Classroom teachers	
Small group explicit teaching around sentence structure and punctuation	Term 1 - 4	TB	

Structured literacy decodable groups still learning alphabet sounds - explicit handwriting sheets within lessons	Term 1	Classroom teachers	
Explicit sentence structure lessons from "The writing revolution" book	Term 2	Classroom teachers	The writing revolution book has been purchased for the team. All Roto teachers now have their own copy of the writing revolution.
Mini white boards used in daily phonics lessons from the code with explicit teaching around letter formation	Term 1	Classroom teachers	
Writing Revolution online course attended by teachers	Term 2	AR - Share resources and knowledge with rest of team AK, RS, and TB have all also attended these sessions Range of different level courses completed	Online PD sessions beginning Term 2
Writing/phonics lessons to be observed by Russley Literacy Team	Term 2	Russley Literacy Team	
Handwriting books - specialised handwriting books to assist with size and formation	Term 1/2	Classroom teachers	
Writing intervention with teaching assistant	Term 2	Teaching assistants	

Monitoring/evaluating (How do we know?)

What does the evidence/data say about progress so far?

What has been the impact? How do we know?

Other than the obvious data, how else can you know that the interventions have made a shift? Quantitative vs. qualitative.

July progress towards target:

Of the 13 learners in our target:

- 5 learners (38.5%) have already reached the target and scored an e-asTTle score of 3 in both sentence structure and punctuation.
- 8 learners (61.5%) have reached the target and scored an e-asTTle score of 3 in either sentence structure OR punctuation.
- 13 (100%) are on track to reach a score of 3 or more in sentence structure and punctuation in the e-asTTle rubric.

The impact of this data is that learners are starting to grasp the idea around sentence structure and punctuation. At the start of the year, many learners would be able to orally form a sentence, however, when they tried to write the sentence it would have errors. Because we have slowed down what a sentence should look like and explicitly taught the skills around this, learners are able to form grammatically correct sentences. This is becoming more natural for students and they are beginning to implement this into their own writing.

Learners are able to see their progress and this means that they are more engaged and even excited to write. They are often able to share their learning with others by reading out their sentences which gives learners satisfaction.

Moving forward it is all about making sure that the explicit learning is implemented into learners everyday writing. Making sure that if a target learner demonstrates a grammatically correct sentence during a skilled writing session, they are able to use this new skill in their writing for the rest of the week. This will constantly be modelled by teachers during writing sessions.

Recommendations:

From the collective learning that has taken place over the year, what needs to happen? How will this be ensured? What cannot be left to chance?

Looking ahead we will continue to use the The Writing Revolution in our writing programme. This format of the book and the lessons from in go well with the sentence structure and punctuation sections of e-asTTle marking rubric. With the new classes in 2024, many of current Team Roto teachers will be starting with younger learners than this year so we will go right back to the start of the lessons from TWR and implement them into our writing lessons.

Many of the learners coming through will have touched on some of the lessons from TWR and have some form of understanding around sentence structure that we will be able to build on. TWR has a natural progression as the learners move up in their school year levels so they can follow on the activities from the book.

We will utilise teacher-aide time to run small group interventions where they can target writing lessons from TWR. This has proved to work well in 2023.



Student Achievement Target

Team Moana - Maths Student Achievement Target / mid-year data

Maths Tracking 2023 Maths Tracking Analysis

<p>Strategic Goal: Directing our learning priorities using timely and relevant assessment</p>	<p>Target Area: Maths 2023</p>
<p>Student group (Year, gender, ethnicity): 19 Students in total - all Year 8 13 girls, 6 boys 13 European/Pakeha, 3 Māori, 2 Asian, 1 Middle Eastern One student has come from another school and has little data apart from initial testing</p>	
<p>Annual Target: Tracking our Year 8 “ats” to make accelerated progress of two sub-levels in their end of year OTJ. We often target either our ‘below’ students; this year we want to look at what progress our ‘at’ students can make.</p> <p>Accelerated progress means these students need to make a gain of two sub-levels this year in order to attain ‘4a’; this sets them up well for transitioning to high school next year.</p> <p>July Progress towards target: GLOSS: Add/Sub: 8 students stayed the same; 8 students improved by one stage; 3 students improved by more than one stage Mult/Div: 2 students stayed the same; 12 students improved by one stage; 5 students improved by more than one stage Ratio/Proportions: 4 students stayed the same; 10 students improved by one stage; 5 students improved by more than one stage</p> <p>IKAN: Number Sense & Order: 3 students went a stage backwards; 7 students stayed the same; 4 students improved by one stage; 2 student improved by more than one stage Fractions: 2 students went a stage backwards; 6 students stayed the same; 6 students improved by one stage; 2 students improved by more than one stage.</p>	<p>Noticing: (What is so?) What is the evidence/data we need to use? How will we analyse the evidence/data? How does this data support the need for our target?</p> <p>These students are all in Year 8 and are currently achieving at the expected level. They are across all the classes in the team.</p> <p>What is the evidence/data we need to use? All assessment data from the previous year, our initial assessment and observations and ongoing assessment this year. (IKAN, GLOSS, eAsstle, PAT)</p> <p>How will we analyse the evidence/data? We’ll be looking for upward shift in their maths ability, overall confidence, use of mathematical language, willingness to work through and persevere with increasingly more complex and broad problems (as the curriculum itself broadens significantly at this level) in order to explain and justify their thinking. Whilst hard data will provide the ‘grades’ we will also focus on the above anecdotally.</p>

Place Value: 4 students went a stage backwards; 7 students stayed the same; 3 students improved by one stage; 2 students improved by more than one stage
 Basic Facts: 1 student went a stage backwards; 9 students stayed the same; 4 students improved by one stage; 2 students improved by more than one stage.

One student was unavailable in term four when testing was done for IKAN.

End of Year Progress towards target:

GLOSS:

Add/Sub: 7 students stayed the same; 5 students improved by one stage; 6 students improved by more than one stage
 Mult/Div: 0 students stayed the same; 5 students improved by one stage; 13 students improved by more than one stage
 Ratio/Proportions: 4 students stayed the same; 4 students improved by one stage; 10 students improved by more than one stage.

IKAN:

Number Sense & Order: 2 students went a stage backwards; 9 students stayed the same; 1 student improved by one stage; 3 student improved by more than one stage
 Fractions: 1 student went a stage backwards; 1 student stayed the same; 5 students improved by one stage; 8 students improved by more than one stage.

Place Value: 3 students went a stage backwards; 5 students stayed the same; 4 students improved by one stage; 3 students improved by more than one stage
 Basic Facts: 3 students went a stage backwards; 7 students stayed the same; 3 students improved by one stage; 2 students improved by more than one stage.

Three students were unavailable in term one when testing was done for IKAN.

IKAN: difference between term one and term four:

	NS & O	F	PV	BF
Backwards	2	1	3	3
Same	9	1	5	7
Improved by one stage	1	5	4	3
Improved by more than one stage	3	8	3	2

Gloss: difference between term one and term four:

	Add/Sub	Mult/Div	Ratio/Proportions
Backwards	0	0	0
Same	7	0	4
Improved by one stage	5	5	4
Improved by more than one stage	6	13	10

IKAN: difference between term one and term two

	NS & O	F	PV	BF
Backwards	3	2	4	1
Same	7	6	7	9
Improved by one stage	4	6	3	4
Improved by more than one stage	2	2	2	2

Gloss: difference between term one and term two

	Add/Sub	Mult/Div	Ratio/Proportions
Backwards			
Same	8	2	4
Improved by one stage	8	12	10
Improved by more than one stage	3	5	5

Investigating (Why is it so?)

What is the background of the students that puts them in this target?

This group have, throughout their schooling, been 'there or thereabouts' with their maths progress. Looking carefully we can see many of them have strengths in one area of the maths curriculum whilst they have gaps in other areas (eg; they may do well with Number Sense and Place Value but struggle with Fractions and Basic Facts)

What do we know about what interventions have been in place before? Success or otherwise?

We are seeing an increase in confidence in many in this group; some are a bit more inquisitive about maths situations. New games and small 'gap sessions' are working well, especially with growing a positive attitude in this subject.

Basic Facts continues to hinder many in this group. They can do strategies but their lack of BF slows them down. Anecdotally, across the team, there seems to be a growing number of students who have limited BF accessibility which is a major aspect of intermediate maths (especially in times tables, which affects fractions and division).

Who do I need to speak to, to build the story?

We check in regularly with the targeted students: "How do they feel about their maths this year? What's going well/not well? What could we (teachers) do to support them better? Do they think they are good mathematicians?".

Collaborative sensemaking (So what?)

What do we know is working/not working?

We have had quite a disrupted year with many of this group of students out of the class (music lessons, kapa haka, choir, Production, sport), all of which impacts the 'normal' class programme. We aim to minimise this but also we want to balance the opportunities for out of class learning where possible.

What's working:

- More explicit maths 'chats' where we incorporate the language of maths.
- Students needing to justify their answers: "You're correct; what did you do to solve this?"
- "Russley Rapids" - Move N Prove, Problem of the week etc warm ups throughout the week act as discussion points and maintenance to continually reinforce learning across all the curriculum. Usually done whole class, with, if necessary, quick lessons to remind or teach that particular day's maths problem.
- Rich Mathematical Tasks that cover as many strands as possible (not always Number, but incorporating Number where possible)
- Explicit teaching of a need/gap that has been identified - this may occur in fluid groups, depending on need and in response to either assessment data or anecdotally
- "Front loading" - quickly introducing tomorrow's topic to make students aware
- Lessons/units based around "Procedural Fluency/Conceptual Understanding/Problem Solving/Adaptive Reasoning" See: [Maths at Russley School](#) Recent PD with Rob Proffitt-White

Prioritising to take action (Now what?)				
What plans do we need to implement to support accelerated progress? Specific and targeted.				
<ul style="list-style-type: none"> We collect initial data to give us a starting point then use the data throughout the year to identify possible specific teaching that needs to occur. After the initial data gathering we will begin ensuring within our maths programmes that we are targeting any identified gaps where required.. Pushing these students in order to accelerate them further (identifying where we want them to be and deliberately extending them in order to accelerate - targeting their gaps where necessary) To do the above we need to have identified the gaps within this group and then have micro-sessions etc - we'll be doing this in Term 3. We need to ensure we provide maths programmes that provide coverage of the required numeracy curriculum at this level. We usually find that other students outside of this target group also need the specific learning, which works well for all in the class 				
What specific actions will be taken to meet the target?	When will it be done by?	Who is involved/responsible?		What resources will be allocated?
Initial data gathering Termly data gathering (of this group)	Beginning of year; termly	Moana teachers		Maths programme, including assessments
End of year data gathering and analysis	End of year	Moana teachers		Maths programme, including assessments
Explicit teaching of unpacking, identifying, choosing	Throughout the year	Moana teachers		Maths programme, including assessments
appropriate strategies, articulating, justifying and recording our thinking				
Russley Rapids - this consistent approach across the team allows us to integrate the above into our daily maths programme. These provide a lot of discussion from all members of the class and this is an ideal way of supporting our acceleration goal.		Throughout the year	Moana teachers	Maths programme, including assessments
Explore strategies to collaboratively plan as a team. Specifically focus discussion as a team on maths development and on this target as an agenda item.(Throughout the terms at team meetings or technology down time)		Throughout the year	Moana teachers	Maths programme, including assessments

End of Year Progress towards target:

GLOSS:

Add/Sub: 7 students stayed the same; 5 students improved by one stage; 6 students improved by more than one stage

Mult/Div: 0 students stayed the same; 5 students improved by one stage; 13 students improved by more than one stage

Ratio/Proportions: 4 students stayed the same; 4 students improved by one stage; 10 students improved by more than one stage

Monitoring/evaluating (How do we know?)

IKAN Term One - Four

NS & O: 20% made accelerated progress of two or more sub-levels (Overall 27% of students advanced)

Fractions: 53% (Overall 87% of students advanced) **Place Value: 20%** (Overall 47% of students advanced) **Basic Facts: 13%** (Overall 33% of students advanced)

Overall, there are some mixed results within this year's IKAN data when put against the overall goal of accelerating our 'at' students by two sub-levels. Whilst most of the students advanced, many stayed the same and some actually went backwards in some instances. Within Fractions there has been the greatest progress, which probably reflects our goal to focus more on this area, especially at the beginning of the year.

Within Number Sense and Order, Place Value and Basic Facts there was an overall improvement of less than half of these students (and some went backwards). This means we need to focus on ALL of the four domains within IKAN in order to maintain progress for our students, and identify and intervene where necessary.

Note: IKAN is a timed test where students are pushed to answer questions quickly. Some of these results may reflect simple errors when students have very little time to think about and then write their answers within a few seconds before moving to the next question; at the higher levels these errors can occur more often.

GLOSS Term One - Four

Add/Sub: 33% made accelerated progress of two or more sub-levels (Overall 61% of students advanced)

Mult/Div: 72% (Overall 100% of students advanced)

Prop/Ratios: 56% (Overall 78% of students advanced)

Again, this GLOSS data provides mixed evidence when put against the overall goal of accelerating our 'at' students by two sub-levels. For instance, Add/Sub had only a third of students who had gains of two sub-levels. However, if the data is looked at with an overall focus of 'improvements' this year we can see that a majority of our 'at' students have made progress, especially in the domain of mult/div.

Note: GLOSS is an assessment where students are not allowed to write down their working - it must all be done mentally.

Recommendations:

From the collective learning that has taken place over the year, what needs to happen? We want to also use the "Overall Score" as a measure next year, not just the 'Stages'. (in IKAN) There needs to be a consistent focus on Basic Facts/knowledge.

We need to quickly identify those students who are not progressing in **knowledge** and provide 'interventions' as quickly as possible (a times table focus, for instance, or Place Value).

Many of the students know the strategies: what is often happening is the gaps in their knowledge are hindering some of their answers, especially in the harder parts of the GLOSS.

Many of the students seem to favour one strategy when they arrive in our team. The know how to complete an algorithm; when we show them another strategy it can be the first time they've seen other methods.

How will this be ensured?

More problem solving (word problems) which involve a range of scenarios and required knowledge and strategies
Maintaining/improving their basic facts knowledge. Anecdotally, we seem to be getting more students with little knowledge of the multiplication tables each year. We need to monitor this proactively and implement interventions where necessary.

What cannot be left to chance?

Our explicit teaching of **knowledge (IKAN)** and strategies. This must be consistent, repeating and relevant to those students who need this.

Encouraging family involvement - communicating with whanau quickly to support their child at home.

We cannot assume they have a good base of knowledge - this is revealed in our data where some students failed to progress this year, especially in IKAN (knowledge) Continue to normalise the use of materials within our age group - it's not just for 'little kids'.

Student Achievement Report - Summative position 2023

The presented data is a summative position of the achievement of the students present at Te Parito Kōwhai Russley School at the conclusion of the 2023 year. It does not include new entrant students who have not been at school for long enough to have achievement data fully presented and does include students who have arrived throughout the year from different schools and in some cases different countries.

The data presented begs us to ask questions about how our learners are progressing. One of the aspects that our school does particularly well is knowing our students; their backgrounds, their learning, social and behavioural needs, their family lives where this may impact life at school. So when we look at this data, we are looking for anomalies; the surprise students who are not doing as well as expected from what we know. The leadership team has analysed the makeup of our data.

In short, there are very few that fit into this category. In looking at the students who sit in the well below, the vast majority are either ESOL learners, or students who have known and supported learning needs. A number of these learning-need students have received external support through the likes of RTLB. This support is not forever and with external cost cuts, and a raising of the threshold for qualification, this support will be further away in the future. In making applications for future external learning support, we will be increasingly required to show evidence of specific in-house trials, interventions and targets. This is one of the reasons why literacy intervention is a part of the role of the new assistant principal position that Fiona De Wit occupies. The correlation between reading and writing achievement is undeniable. Whilst we have been involved with structured literacy teaching and learning for several years now, our Writing Revolution work has only begun last year. These two mechanisms for learning complement each other.

Fiona De Wit's literacy intervention is a start to support and redress particularly the learning needs in the literacy space. As we put together a delivery plan, acknowledging the needs and assessing what can be delivered, it may be necessary to consider adding other supports later on. The method for delivery initially will be targeted, precision, 'blitz'-style teaching. More intense, shorter and sharper than long-term support. This intervention is in addition to normal classroom practice, not in place of.

Two actions within the strategic focus of Growing Together will continue to highlight the focus on literacy. Embedding structured literacy practices, and broadening and integrating The Writing Revolution practices signal a continued focus on improving literacy outcomes.

Our school CART team (Curriculum, Assessment and Reporting team) have also advocated 'intervention-style' teaching to address targeted needs with individual and small groups of students. Again, this approach is about seeing a need, planning an intervention and regularly investing (daily) in targeting the need, outside of regular teaching periods.

Reading

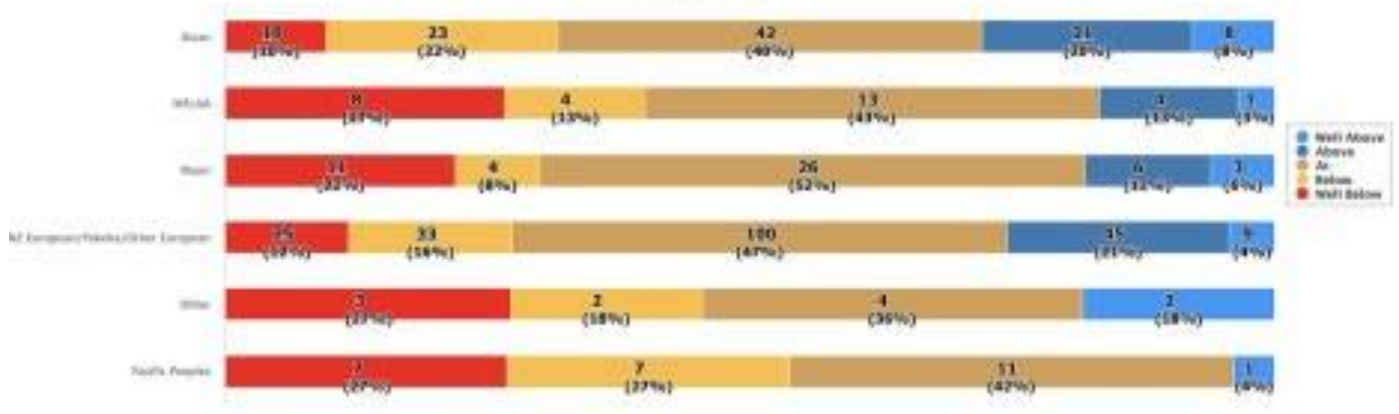
Reading Term 4 - 2023 - 100% Bar Chart



69% of our measurable students are at or above expectation in reading.

Reading Term 4 - 2023 - 100% Bar Chart

Split By: Ethnicity



72% of NZ European students are at or above expectation in reading.

70% of Māori students are at or above expectation in reading.

46% of Pasifika students are at or above expectation in reading.

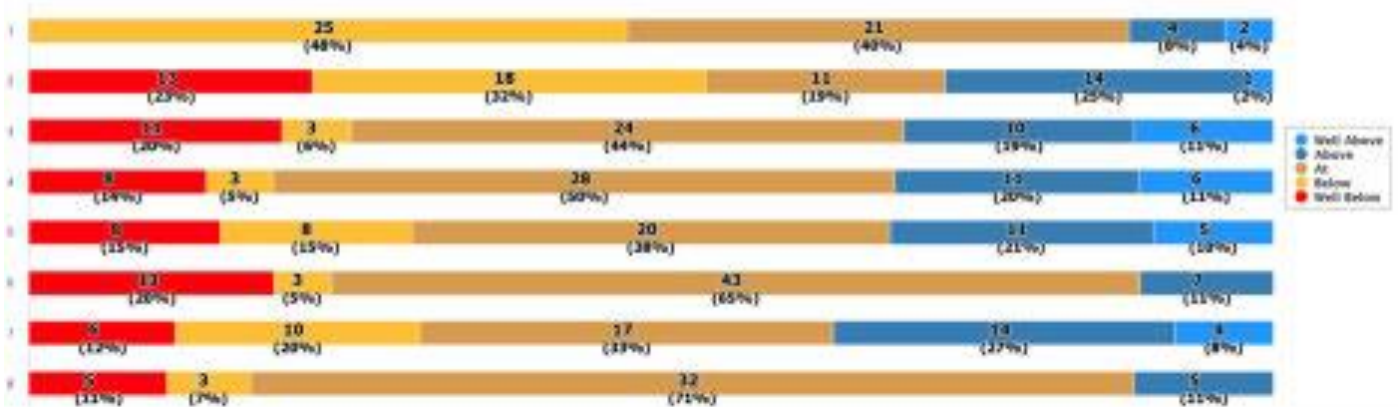
71% of Asian students are at or above expectation in reading.

59% of MELAA students are at or above expectation in reading.

54% of other students are at or above expectation in reading.

Reading Term 4 - 2023 - 100% Bar Chart

Split By: Year Level



88% of Year 8 students are at or above expectation in reading.
 68% of Year 7 students are at or above expectation in reading.
 76% of Year 6 students are at or above expectation in reading.
 69% of Year 5 students are at or above expectation in reading.
 81% of Year 4 students are at or above expectation in reading.
 74% of Year 3 students are at or above expectation in reading.
 56% of Year 2 students are at or above expectation in reading.
 52% of Year 1 students are at or above expectation in reading.

Writing

Writing Term 4 - 2023 - 100% Bar Chart



56% of our measurable students are at or above expectation in writing.

Writing Term 4 - 2023 - 100% Bar Chart

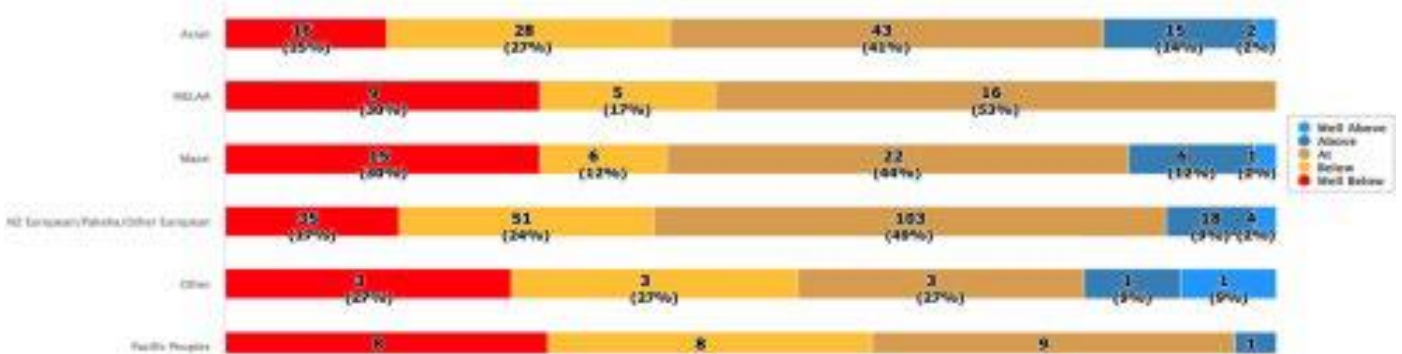
Split By: Year Level



73% of Year 8 students are at or above expectation in writing.
 57% of Year 7 students are at or above expectation in writing.
 64% of Year 6 students are at or above expectation in writing.
 53% of Year 5 students are at or above expectation in writing.
 76% of Year 4 students are at or above expectation in writing.
 52% of Year 3 students are at or above expectation in writing.
 30% of Year 2 students are at or above expectation in writing.
 50% of Year 1 students are at or above expectation in writing.

Writing Term 4 - 2023 - 100% Bar Chart

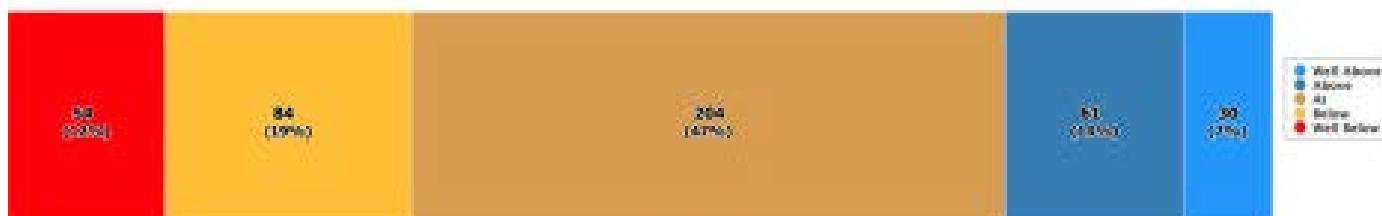
Split By: Ethnicity



60% of NZ European students are at or above expectation in writing.
 58% of Māori students are at or above expectation in writing.
 38% of Pasifika students are at or above expectation in writing.
 60% of Asian students are at or above expectation in writing.
 53% of MELAA students are at or above expectation in writing.
 45% of other students are at or above expectation in writing.

Maths

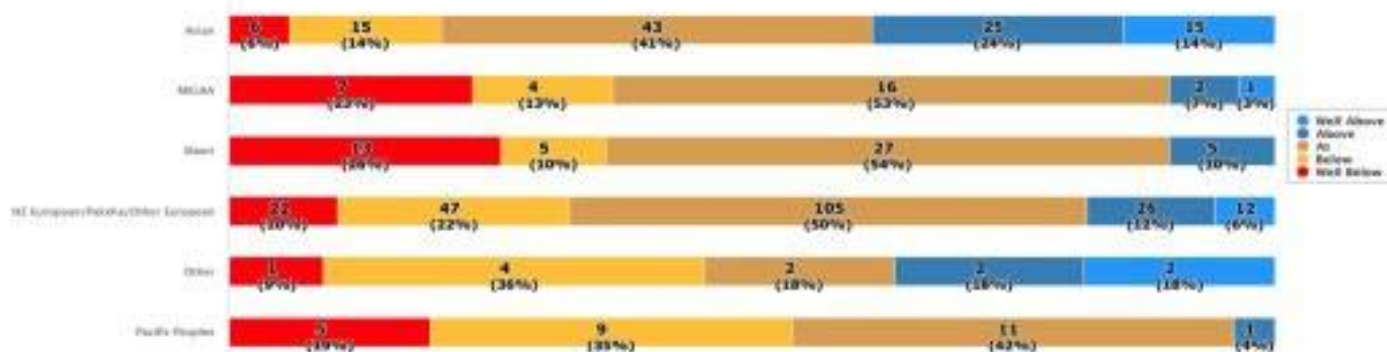
Math Term 4 - 2023 - 100% Bar Chart



68% of our measurable students are at or above expectation in maths.

Math Term 4 - 2023 - 100% Bar Chart

Split By: Ethnicity



68% of NZ European students are at or above expectation in maths.

64% of Māori students are at or above expectation in maths.

48% of Pasifika students are at or above expectation in maths.

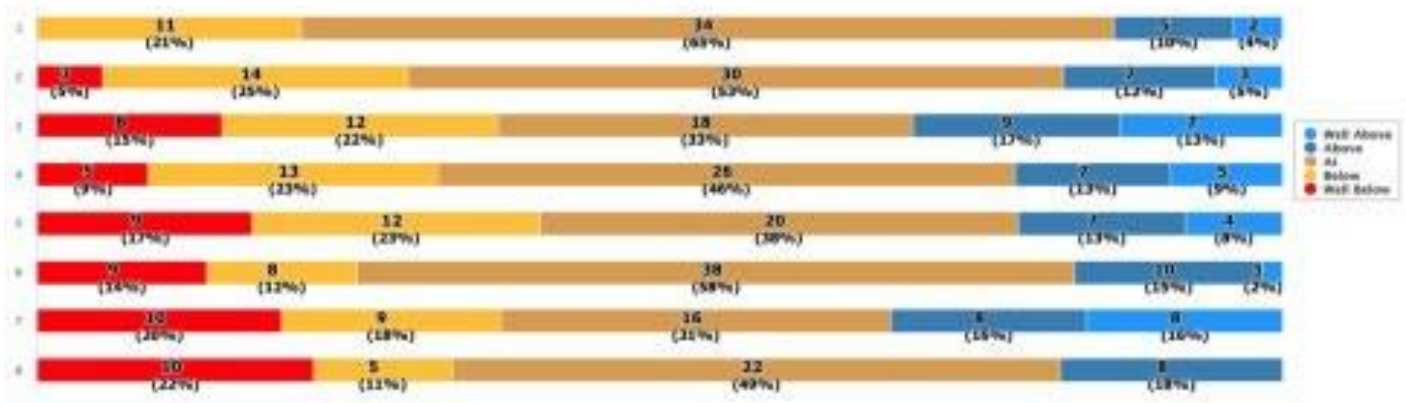
79% of Asian students are at or above expectation in maths.

63% of MELAA students are at or above expectation in maths

54% of Other students are at or above expectation in maths.

Math Term 4 - 2023 - 100% Bar Chart

Split By: Year Level



- 67% of Year 8 students are at or above expectation in maths.
- 63% of Year 7 students are at or above expectation in maths.
- 75% of Year 6 students are at or above expectation in maths
- 60% of Year 5 students are at or above expectation in maths.
- 68% of Year 4 students are at or above expectation in maths.
- 63% of Year 3 students are at or above expectation in maths.
- 70% of Year 2 students are at or above expectation in maths.
- 79% of Year 1 students are at or above expectation in maths.

How we have given effect to Te Tiriti o Waitangi

Te Parito Kōwhai Russley School gives effect to Te Tiriti o Waitangi through the following principles:

Te Tiriti Principle: Partnership
Partnership focuses on developing strong relationships and partnerships between schools, local iwi (Māori tribes), Māori communities, and whānau (families). It involves actively involving these groups in decision-making processes, cultural development, and educational initiatives. Partnership aims to build mutual respect, understanding, and collaboration between schools and Māori stakeholders to ensure that educational practices are culturally responsive and inclusive.
How we do this at Te Parito Kōwhai
<ul style="list-style-type: none">• Developing a solid cultural narrative in response to guidelines from Mana Whenua.<ul style="list-style-type: none">○ Redesigning our kura brand and spaces to reflect the narrative○ Te Parito Kōwhai taken as kura name○ Māori team names to reflect the narrative○ Māori building names• Developing staff confidence in teaching te reo Māori and tikanga through fortnightly PD at staff each meeting. Pepeha/Mihi Pd Russley Te Reo Māori Staff PD• Developing resources to support staff in integrating a te reo, tikanga Māori approach Whānau Time Resource Matariki 2024• Promoting and celebrating significant Māori customs, events, ceremonies, and celebrations. e.g. Matariki, Māori Language Week.• Actively involving whānau in school events, celebrations, and decision-making processes.<ul style="list-style-type: none">○ Holding whānau hui to gather input and feedback from the Māori community. Whānau Hui notes○ Sharing data specifically for our Māori community○ Inviting the community for Matariki celebrations• Mihi Whakatau to welcome new whānau. The process is completely in te reo Māori.• Breaking ground blessing with Mana Whenua
Te Tiriti Principle: Protection
It involves creating an environment where Māori language and culture are respected, valued, and integrated into various aspects of school life. Protection includes measures such as incorporating te reo Māori into the curriculum, developing a te reo Māori plan, and ensuring that school environments reflect Māori cultural elements.
How we do this at Te Parito Kōwhai
<ul style="list-style-type: none">• Aotearoa histories planning (Link units/LTP)• Integrating a bi-cultural perspective into units of learning where possible (Link examples from staff)• Ensuring culturally inclusive data informs school practices.• Creating a culturally responsive environment in the school's physical spaces.• Mihi Whakatau• Breaking ground blessing with Mana Whenua• Important cultural celebrations as an integral part of our calendar each year.
Te Tiriti Principle: Participation
Creating opportunities for individuals to participate in cultural activities, events and learning experiences that celebrate and promote Māori language and culture.
How we do this at Te Parito Kōwhai

- Engaging students in learning about their own pepeha and encouraging them to recite it. [Junior](#) [Senior](#)
- Providing opportunities for students to participate in Kapa Haka and other cultural activities.
 - Currently all students Y0-4 participate in kapa haka
 - Approx 80+ taura opt in to Y5-8 kapa haka
- Yearly involvement in Tūhono kapa haka competition.
- Celebrating Te Wiki o te Reo Māori and Matariki across the school. [Te Wiki o Te Reo Māori PP](#)
- 2021, 2024 - organising a school-wide hāngi (for 500) to celebrate Matariki. Inviting whānau for hot soup and to join karakia and waiata performances.
- Class learning and buddy class activities to learn about and celebrate Matariki.
- Whole school gathers daily for karakia and waiata to begin our day.
- Whole school participates in [mihi whakatau](#)
- Increase of te reo Māori lessons across classrooms.
- Taura learn about Waitangi, Voyaging, Early Māori and colonisation through Aotearoa Hītori curriculum (add units)
- Pūrākau embedded throughout learning as opportunities arrive.

Culturally Responsive Practice

Te Parito Kōwhai Russley School's curriculum recognises the unique position of Māori within New Zealand society. It provides students with experiences and understandings of cultural traditions, language and local and national histories. It also acknowledges the diversity of cultural heritages that make up our school community and the special place that our International fee-paying students hold.

Tikanga Māori and Te Reo Māori

Te Parito Kōwhai Russley School will take all reasonable steps to provide learning opportunities in Tikanga Māori and Te Reo Māori for full-time students whose parents request it. For parents indicating their intention to enrol their children at Russley School, a discussion is held to inform the parents of the current level of teaching of Tikanga Māori and Te Reo Māori and possibly financial, human and physical resourcing.

Consultation With Māori

Whānau Māori are encouraged to contribute ideas to our learning programmes e.g. inclusion of Te Reo lessons.

Celebrating our growing Cultural Diversity

We will nurture pride in every child's cultural identity through our caring and respectful environment and enjoyable learning experiences. Te Parito Kōwhai Russley School children will develop an appreciation that it is not the differences that divide us but our ability to recognise, accept, and celebrate those differences.

We will continue to foster two-way cultural exchanges for staff and children and warmly welcome children of all nationalities so that our ākonga develop greater self-awareness, self-confidence, persistence, patience, perceptiveness, communication, teamwork, and interpersonal and relationship skills.

Statement of compliance with employment policy

Te Parito Kōwhai Russley School is an equal opportunity employer and has met its requirements under s597 of the Education and Training Act 2020. We believe that no one should be discriminated against because of their differences, such as age, disability, ethnicity, gender, gender identity and expression, religion or sexual orientation. We are committed to celebrating all dimensions of diversity in the workplace equally and ensuring that everyone feels a sense of inclusion and belonging.

We are committed to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.

We are constantly listening, learning and evolving to ensure that employment practices are fair and free of any bias.

The school operates an Equal Employment Opportunities policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. There have been no known breaches of our Equal Employment Opportunities policy nor have any breaches been reported to the EEO Officer.

Financial statements



Kiwi Sport Funding for the year ended 31 December 2023

Te Parito Kōwhai Russley School received \$6,826.52 for Kiwi Sport in 2023.

Funding was used to provide and promote student participation in organised sports by enabling the school to pay for a Sports Administrator and additional sports equipment.

Te Parito Kōwhai Russley School participated in Canterbury Sports Tournaments.

INDEPENDENT AUDITOR'S REPORT

To the readers of Russley School's financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Russley School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe New Zealand Audit Partnership, 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 3 to 17, 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:

- a) 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
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 July 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Statement of Variance, Achievement Statement, Giving effect to Te Tiriti o Waitangi, Statement of compliance with employment policy, and the Statement of Kiwisport funding, 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.

A handwritten signature in black ink, appearing to read "Anna Campbell".

Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Christchurch, New Zealand