

SUMMERLAND PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 6937

Co-Principals: Barb Dysart, Blair Giles

School Address: Summerland Drive, Henderson, Auckland

School Postal Address: 62 Summerland Drive, Henderson, Auckland 0612

School Phone: 09 836 7460

School Email: office@summerland.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Charlie Tevaga	Presiding Member	Elected	Sep 2025
Barb Dysart	Co-Principal ex Officio	Appointed	Current
Blair Giles	Co-Principal ex Officio	Appointed	Current
Steven Khov	Parent Representative	Elected	Sep 2025
Des Madeira	Parent Representative	Elected	Sep 2025
Lisa Walker	Parent Representative	Elected	Sep 2025
Nick Thompson	Parent Representative	Elected	Sep 2025
Peter Stone	Parent Representative	Elected	Sep 2025
Britt Teleiai	Staff Representative	Elected	Sep 2025

Accountant / Service Provider:

Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610



SUMMERLAND PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Summerland Primary School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

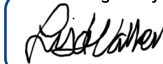
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Lisa Walker

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

30 May 2024

Date:

Blair Giles

Full Name of Principal

DocuSigned by:

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Signature of Principal

30 May 2024

Date:

Summerland Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	6,115,986	5,583,453	5,685,306
Locally Raised Funds	3	231,785	144,070	165,322
Interest		71,672	12,500	22,580
Total Revenue		6,419,443	5,740,023	5,873,208
Expense				
Locally Raised Funds	3	40,518	35,310	25,020
Learning Resources	4	4,611,225	4,369,173	4,205,897
Administration	5	348,991	318,923	324,424
Interest		5,512	5,505	5,506
Property	6	1,382,388	1,248,470	1,261,218
Loss on Disposal of Property, Plant and Equipment		7,521	-	1,031
Total Expense		6,396,155	5,977,381	5,823,096
Net Surplus / (Deficit) for the year		23,288	(237,358)	50,112
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		23,288	(237,358)	50,112

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

Summerland Primary 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		1,796,444	1,796,443	1,751,864
Total comprehensive revenue and expense for the year		23,288	(237,358)	50,112
Furniture and Equipment Grant from MOE		39,151	-	23,585
BOT Contribution to MOE for Sky Playground		-	-	(29,117)
Equity at 31 December		1,858,883	1,559,085	1,796,444
Accumulated comprehensive revenue and expense		1,858,883	1,559,085	1,796,444
Equity at 31 December		1,858,883	1,559,085	1,796,444

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.

Summerland Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	129,236	1,050,507	177,060
Accounts Receivable	8	332,230	287,041	287,041
GST Receivable		20,027	16,289	16,289
Prepayments		14,777	13,882	13,882
Inventories	9	1,730	1,754	1,754
Investments	10	1,404,244	-	1,110,212
Funds Receivable for Capital Works Projects	16	19,202	-	-
		<u>1,921,446</u>	<u>1,369,473</u>	<u>1,606,238</u>
Current Liabilities				
Accounts Payable	12	440,784	377,412	377,412
Revenue Received in Advance	13	80,303	16,800	16,800
Provision for Cyclical Maintenance	14	76,759	63,835	56,052
Finance Lease Liability	15	26,159	20,833	30,731
Funds held for Capital Works Projects	16	86,791	-	63,854
Funds held on behalf of School Cluster	17	7,819	12,506	12,506
		<u>718,615</u>	<u>491,386</u>	<u>557,355</u>
Working Capital Surplus/(Deficit)		1,202,831	878,087	1,048,883
Non-current Assets				
Property, Plant and Equipment	11	742,059	775,746	861,463
		<u>742,059</u>	<u>775,746</u>	<u>861,463</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	57,235	47,581	92,686
Finance Lease Liability	15	28,772	47,167	21,216
		<u>86,007</u>	<u>94,748</u>	<u>113,902</u>
Net Assets		<u>1,858,883</u>	<u>1,559,085</u>	<u>1,796,444</u>
Equity		<u>1,858,883</u>	<u>1,559,085</u>	<u>1,796,444</u>

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

Summerland Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,478,297	1,591,907	1,476,873
Locally Raised Funds		251,988	125,830	151,282
International Students		42,000	34,800	30,600
Goods and Services Tax (net)		(3,738)	(8,163)	(8,163)
Payments to Employees		(986,701)	(975,743)	(958,884)
Payments to Suppliers		(551,970)	(618,843)	(408,450)
Interest Paid		(5,512)	(5,505)	(5,506)
Interest Received		61,831	7,546	17,626
Net cash from/(to) Operating Activities		286,195	151,829	295,378
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(41,778)	(47,196)	(31,459)
Purchase of Investments		(294,032)	-	(623,512)
Net cash from/(to) Investing Activities		(335,810)	(47,196)	(654,971)
Cash flows from Financing Activities				
Furniture and Equipment Grant		39,151	-	-
Finance Lease Payments		(36,408)	(30,731)	(39,493)
Funds Administered on Behalf of Other Parties		(952)	(55,848)	(8,730)
Net cash from/(to) Financing Activities		1,791	(86,579)	(48,223)
Net increase/(decrease) in cash and cash equivalents		(47,824)	18,054	(407,816)
Cash and cash equivalents at the beginning of the year	7	177,060	1,032,453	584,878
Cash and cash equivalents at the end of the year	7	129,236	1,050,507	177,060

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.

Summerland Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

l) Accounts Payable

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

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees for International students, funds received from students for camp 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.

o) 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.

p) 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.

q) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 20 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

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

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.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,478,297	1,366,584	1,464,842
Teachers' Salaries Grants	3,540,013	3,329,888	3,256,328
Use of Land and Buildings Grants	1,097,676	886,981	964,136
Other Government Grants	-	-	-
	<u>6,115,986</u>	<u>5,583,453</u>	<u>5,685,306</u>

The school has opted in to the donations scheme for this year. Total amount received was \$91,856.

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	69,239	44,370	54,359
Fees for Extra Curricular Activities	18,274	14,700	13,061
Trading	23,387	19,500	25,232
Fundraising & Community Grants	89,985	47,500	58,870
International Student Fees	30,900	18,000	13,800
	<u>231,785</u>	<u>144,070</u>	<u>165,322</u>
Expense			
Extra Curricular Activities Costs	18,203	15,450	12,724
Trading	3,546	3,300	3,181
Fundraising and Community Grant Costs	16,475	15,000	6,334
International Student - Student Recruitment	787	1,560	2,781
International Student - Other Expenses	1,507	-	-
	<u>40,518</u>	<u>35,310</u>	<u>25,020</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>191,267</u>	<u>108,760</u>	<u>140,302</u>

During the year, the School hosted 8 International students (2022:2)

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	146,713	161,631	106,460
Equipment Repairs	7,789	9,000	5,201
Library Resources	2,381	3,660	2,056
Employee Benefits - Salaries	4,217,293	3,959,382	3,858,101
Staff Development	42,456	33,500	27,955
Depreciation	194,593	202,000	206,124
	<u>4,611,225</u>	<u>4,369,173</u>	<u>4,205,897</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	8,052	8,050	8,050
Board Fees	4,560	5,130	3,935
Board Expenses	28,479	10,100	9,165
Communication	4,760	7,670	5,505
Consumables	34,287	38,800	30,818
Operating Leases	-	-	1,629
Other	14,804	16,460	13,322
Employee Benefits - Salaries	225,619	204,163	226,214
Insurance	8,654	8,550	5,986
Service Providers, Contractors and Consultancy	19,776	20,000	19,800
	<u>348,991</u>	<u>318,923</u>	<u>324,424</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	72,850	51,740	47,590
Cyclical Maintenance	(4,112)	60,500	18,068
Grounds	39,083	45,120	40,431
Heat, Light and Water	34,282	31,200	29,498
Rates	61	160	123
Repairs and Maintenance	14,861	23,787	23,524
Use of Land and Buildings	1,097,676	886,981	964,136
Security	2,650	2,620	2,675
Employee Benefits - Salaries	125,037	146,362	135,173
	<u>1,382,388</u>	<u>1,248,470</u>	<u>1,261,218</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	129,236	140,294	177,060
Short-term Bank Deposits	-	910,213	-
Cash and cash equivalents for Statement of Cash Flows	<u>129,236</u>	<u>1,050,507</u>	<u>177,060</u>

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

Of the \$129,236 Cash and Cash Equivalents, \$86,791 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$128,236 Cash and Cash Equivalents, \$7,820 is held by the School on behalf of the Kahui Ako Cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Other restrictions on cash that may require disclosure include funds held for international student fees as disclosed in note 13.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	-	240	240
Interest Receivable	16,378	6,537	6,537
Teacher Salaries Grant Receivable	315,852	280,264	280,264
	<u>332,230</u>	<u>287,041</u>	<u>287,041</u>
Receivables from Exchange Transactions	16,378	6,777	6,777
Receivables from Non-Exchange Transactions	315,852	280,264	280,264
	<u>332,230</u>	<u>287,041</u>	<u>287,041</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	734	740	740
School Uniforms	996	1,014	1,014
	<u>1,730</u>	<u>1,754</u>	<u>1,754</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,404,244	-	1,110,212
Total Investments	<u>1,404,244</u>	<u>-</u>	<u>1,110,212</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	194,853	-	(1,102)	-	(9,655)	184,096
Furniture and Equipment	545,712	7,933	(2,759)	-	(116,941)	433,945
Information and Communication Technology	41,494	30,716	(1,415)	-	(29,455)	41,339
Leased Assets	48,956	39,392	-	-	(34,433)	53,915
Library Resources	30,448	4,671	(2,246)	-	(4,109)	28,764
Balance at 31 December 2023	<u>861,463</u>	<u>82,712</u>	<u>(7,522)</u>	<u>-</u>	<u>(194,593)</u>	<u>742,059</u>

The net carrying value of furniture and equipment held under a finance lease is \$53,915 (2022: \$48,956)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	386,218	(202,122)	184,096	389,524	(194,671)	194,853
Furniture and Equipment	1,544,388	(1,110,443)	433,945	1,555,528	(1,009,816)	545,712
Information and Communication Technology	217,271	(175,932)	41,339	193,604	(152,110)	41,494
Leased Assets	119,166	(65,251)	53,915	128,309	(79,353)	48,956
Library Resources	102,459	(73,695)	28,764	105,575	(75,127)	30,448
Balance at 31 December 2023	2,369,502	(1,627,443)	742,059	2,372,540	(1,511,077)	861,463

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	49,461	62,914	62,914
Accruals	8,052	8,050	8,050
Banking Staffing Overuse	42,007	-	-
Employee Entitlements - Salaries	315,852	280,264	280,264
Employee Entitlements - Leave Accrual	25,412	26,184	26,184
	440,784	377,412	377,412
Payables for Exchange Transactions	440,784	377,412	377,412
	440,784	377,412	377,412

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	27,900	16,800	16,800
Other revenue in Advance	52,403	-	-
	80,303	16,800	16,800

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	148,738	148,738	164,496
Increase to the Provision During the Year	29,952	60,500	18,068
Use of the Provision During the Year	(44,696)	(97,822)	(33,826)
Provision at the End of the Year	<u>133,994</u>	<u>111,416</u>	<u>148,738</u>
Cyclical Maintenance - Current	76,759	63,835	56,052
Cyclical Maintenance - Non current	57,235	47,581	92,686
	<u>133,994</u>	<u>111,416</u>	<u>148,738</u>

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

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	29,982	22,500	34,064
Later than One Year and no Later than Five Years	31,933	50,940	22,551
Future Finance Charges	(6,984)	(5,440)	(4,668)
	<u>54,931</u>	<u>68,000</u>	<u>51,947</u>
Represented by			
Finance lease liability - Current	26,159	20,833	30,731
Finance lease liability - Non current	28,772	47,167	21,216
	<u>54,931</u>	<u>68,000</u>	<u>51,947</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 \$
Administration Refurbishment	63,854	-	(3,478)	-	60,376
AMS Combined - 7 DQLS	-	45,000	(18,585)	-	26,415
Blocks 1&9 Heat Pumps	-	-	(3,850)	-	(3,850)
NIWE Flooding / Cyclone Event	-	-	(15,352)	-	(15,352)
Totals	<u>63,854</u>	<u>45,000</u>	<u>(41,265)</u>	<u>-</u>	<u>67,589</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	86,791
Funds Receivable from the Ministry of Education	(19,202)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Sky Playground	(7,788)	75,750	(97,079)	29,117	-
Administration Refurbishment	63,854	-	-	-	63,854
Totals	<u>56,066</u>	<u>75,750</u>	<u>(97,079)</u>	<u>29,117</u>	<u>63,854</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	63,854
Funds Receivable from the Ministry of Education	-

17. Funds Held on Behalf of Community Learning Cluster

Summerland Primary School is the lead school funded by the Ministry of Education to provide Community of Learning services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	12,506	12,506	23,492
Funds Received from MOE	-	-	1,800
Total funds received	<u>-</u>	<u>-</u>	<u>1,800</u>
Funds Spent on Behalf of the Cluster	4,687	-	12,786
Funds remaining	<u>(4,687)</u>	<u>-</u>	<u>(10,986)</u>
Funds Held at Year End	<u>7,819</u>	<u>12,506</u>	<u>12,506</u>

18. 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.

19. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,560	3,935
<i>Leadership Team</i>		
Remuneration	566,457	447,781
Full-time equivalent members	4	3
Total key management personnel remuneration	<u>571,017</u>	<u>451,716</u>

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance and Property (2 members) committees that meet 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 1

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	4-5	2-3
Termination Benefits	-	-

Principal 2

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	170-180	170-180
Benefits and Other Emoluments	-	0
Termination Benefits	-	-

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	7.00	4.00
110 - 120	1.00	1.00
120 - 130	1.00	0.00
	<u>9.00</u>	<u>5.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$21,000	-
Number of People	2	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$26,455 (2022:\$NIL) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AMS Combined - 7 DQLS	450,000	18,585	431,415
Admin Block Refresh	80,416	7,551	72,865
Total	530,416	26,136	504,280

(b) Operating Commitments

As at 31 December 2023, the Board has entered no contracts.

The total operating lease payments incurred during the period were \$nil (2022: \$nil).

23. 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	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	129,236	1,050,507	177,060
Receivables	332,230	287,041	287,041
Investments - Term Deposits	1,404,244	-	1,110,212
Total financial assets measured at amortised cost	<u>1,865,710</u>	<u>1,337,548</u>	<u>1,574,313</u>

Financial liabilities measured at amortised cost

Payables	440,784	377,412	377,412
Finance Leases	54,931	68,000	51,947
Total financial liabilities measured at amortised cost	<u>495,715</u>	<u>445,412</u>	<u>429,359</u>

24. Events After Balance Date

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



Independent Auditor's Report

To the readers of Summerland Primary School's Financial statements For the year ended 31 December 2023

RSM Hayes Audit

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

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www.rsmnz.co.nz

The Auditor-General is the auditor of Summerland Primary School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, statement of variance, compliance with good employer requirements, kiwisport report and Treaty of Waitangi reporting, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Brendon Foy', with a long horizontal flourish extending to the right.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Statement of Variance Reporting



	Summerland School(2023)	School Number:	6937
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Annual Aim:	Analysis of Variance will identify areas of focus for Reading, Writing and Mathematics. Alongside this priority, we 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
Target:	<ol style="list-style-type: none"> 1. NZ Framework will form the basis of the localised curriculum with content and progress tracked. 2. To reduce the number of students requiring tier 3 intervention to 10% of students Y1-Y6. Moving literacy support from intervention to prevention. 3. For teachers to be prepared to integrate teaching strategies that are highly intentional, explicit instruction so that students are successful in learning to read and write guided by research and evidence on how students learn. 4. To have an attendance rate of 90%.
Baseline Data:	<ul style="list-style-type: none"> • First steps in local curriculum started in 2022. • Y1 students at the end of 2022: 49% were well below & 16% were below. In 2023 24% were well below & 6% were below • Y2 students at the end of 2022: 52% were well below & 15% were below. In 2023 7% were well below & 9% were below. This was an outstanding result of intentional effort of classroom teachers and deputy principals

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Specific actions carried out by the school in reading;</p> <ul style="list-style-type: none"> • All teachers of Y1 & Y2 received PLD in structured literacy. • Coaches (expert teachers) worked with classroom teachers modelling / observing • Target learners given extra support – small grp instruction with learning trained learning assistants • Year level meetings were held to discuss strategies to support akonga 	<p>Reading data was collected at the start of the year and each term to track progress.</p> <p>At the end of 2023:</p> <ul style="list-style-type: none"> • 24% of Year 1 students were well below, 6% were below, 70% were at or above • 7% of Year 2 were well below 9% were below and 84% were at or above • 13% of Year 3 students were well below, 9% were below, 77% were at or above • 14% of Year 4 students were well below, 14% were below, 73% were at or above • 19% of Year 5 students were well below, 20% were below, 62% were at or above • 30% of 2students were well below, 13% were below, 56% were at or above 	<p>The success of the year 2&3 cohorts increasing the amount of akonga achieving 'at' or 'above' was due to:</p> <ul style="list-style-type: none"> • Improved benchmarking of assessments to DIBELS • Classroom teachers focused on structured literacy – repetition and review • Children who were identified as well below or below received additional literacy support through expert learning assistants • Teachers were encouraged to share data and progress regularly which kept a focus on akonga achievement • Year level meetings where progress monitoring was discussed and adaptations to the teaching approach was made • Continued PLD and exploration of possible interventions • Several staff undertook PLD in DIBELS (Dynamic indicators in basic early 	<ul style="list-style-type: none"> • All teachers will be given an opportunity to work with our PLD facilitator • Coaches will work with teachers to observe and guide best practice • Parent meetings will be held to explain the reading approach and way parents can support their children at home • We will continue to track and monitor all akonga reading progress • We will continue to refine our assessment practices in line with current research

literacy) which is a normed assessment.

- Collecting school wide data via DIBELS and entering into a data system Ampl

Planning for next year:

- Three key staff to undertake training in MSL – Multisensory structured language – listening, speaking, reading and writing. This approach is to support students who are often Tier 3 students and have dyslexic tendencies
- Regular year level meetings with teachers to discuss progress and strategies for ‘struggling’ learners. DIBELS and Progress monitoring staff meetings
- Assessments more in line with best practice
- Key staff to visit schools in Melbourne who are identified as world leading in the science of learning.
- Continue with writers tool box for students in Y4-Y6
- Bench mark all students with basic facts (normed assessment) and analyse results to establish teaching needs in year levels.

2023 Kiwisport Funding report

February 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$9,625 (excluding gst). The funding was spent on a series of taster sessions for students across 5 different sports. We have identified that many of our students, even in the senior school, have difficulties with basic motor functions that can make participating in organised sport or committing to a team, challenging for them. We employed our local playball coach to support teachers in working on these skills (skipping, throwing, catching, long throws, short throws, batting skills) in the context of different sports. This was also good for the teachers to see their children have raised expectations for sport involvement and empowerment. 2023, we did notice an increase in children signing up for sports teams across different sports. We continue to find it challenging to get volunteer coaches for each of the teams.


The number of students participating in organised sport increased from 15% to 34% of the eligible school roll.

2022: 100/640 15%

2023: 200/580 34%

Signed: _____


(Blair Giles, Principal)

 22.2.24

Summerland Primary Statement of Compliance with Employment Policy

As at 31 December 2023, the Summerland Primary board has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contact.
- Confirming that all employees are treated fairly, according to the skill, abilities, and qualifications they bring, without bias.
- Confirming that it meets all it's Equal Employment Opportunity requirements.

Signed 

Barb Dysart
Co-Principal
Summerland Primary



Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Summerland Primary School recognises the role and responsibility to honour and give effect to te Tiriti o Waitangi that we have been given.

Under the Education and Training Act 2020, a primary objective of the board of Summerland Primary School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and emerging local curriculum reflect tikanga Māori, mātauranga Māori, and te ao Māori
- **Accepting the challenges that lie within** taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Whilst not explicitly written in te tiriti, Summerland School works from the principles that are commonly referred to that sit around te triti. These principles reflect the three themes of te Tiriti.

Partnership

Summerland School aims to work in partnership with our local Māori whanau and community to support rangatiratanga/self-determination. We seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2). Some of this is done as part of our Kahui ako.

Protection

Summerland School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We will use resources such as Ka Hikitia Ka Hāpaitia and Poutama Reo

Participation

We provide contextual opportunities for students within science, hakinakina and reo for our akonga Maori to hear from role models. We gauge the levels of participation of our Maori learners in the school through formal conversations with them as a group and through data analysis (PATS survey results etc). Engagement in ako individually and as a cohort is not only an indicator of success but also what we focus on.