

Dannevirke South School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



School Directory

Ministry Number: 2553
Principal: Caroline Transom
School Address: Stairs Street, Dannevirke
School Postal Address: P O Box 77, Dannevirke, 4942
School Phone: 06-374-8915
School Email: principal@dannevirkesouth.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lee Teller	Presiding Member	Elected	Sept 2025
Caroline Transom	Principal ex Officio	Appointed	
Cole Simmons	Member	Elected	Sept 2025
Mick Wheeler	Member	Elected	Sept 2025
Trina Paewai	Member	Elected	Sept 2025
Jaclyn Hartridge	Member	Elected	Sept 2025
Donna Mason	Member	Elected	Sept 2025

Accountant / Service Provider: Eclypse Solutions 4 Schools Ltd

Dannevirke South School

Annual Financial Statements - For the year ended 31 December 2023

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Dannevirke South 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.

COLIN SIMMONS.
Full Name of Presiding Member


Signature of Presiding Member

6-5-2024
Date:

Caroline Trason
Full Name of Principal


Signature of Principal

6-5-2024
Date:

Dannevirke South 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	3,364,443	2,906,243	2,854,000
Locally Raised Funds	3	32,142	39,300	115,631
Interest		19,730	11,000	6,276
Total Revenue		3,416,315	2,956,543	2,975,907
Expense				
Locally Raised Funds	3	10,297	8,800	17,688
Learning Resources	4	2,210,444	2,083,706	1,971,932
Administration	5	482,983	410,347	414,667
Interest		2,712	3,746	2,937
Property	6	531,936	449,548	450,175
Other Expense	7	2,891	83	500
Loss on Disposal of Property, Plant and Equipment		779	-	11,705
Total Expense		3,242,042	2,956,230	2,869,604
Net Surplus / (Deficit) for the Year		174,273	313	106,303
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		174,273	313	106,303

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

Dannevirke South 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		687,345	684,000	581,042
Total Comprehensive Revenue and Expense for the Year		174,273	313	106,303
Contribution - Furniture and Equipment Grant		16,068	-	-
Equity at 31 December		877,686	684,313	687,345
Accumulated Comprehensive Revenue and Expense		877,686	684,313	687,345
Reserves		-	-	-
Equity at 31 December		877,686	684,313	687,345

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.



Dannevirke South School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	742,759	112,000	367,950
Accounts Receivable	9	152,672	145,000	148,019
GST Receivable		8,669	22,391	19,098
Prepayments		19,371	12,000	10,866
Inventories	10	3,657	3,500	4,362
Investments	11	89,676	350,000	184,276
Funds Receivable for Capital Works Projects	18	33,984	-	30,070
		1,050,788	644,891	764,641
Current Liabilities				
Accounts Payable	14	217,843	225,000	173,400
Revenue Received in Advance	15	18,604	8,000	8,659
Provision for Cyclical Maintenance	16	83,361	81,778	10,720
Finance Lease Liability	17	26,267	18,000	18,033
Funds Held for Capital Works Projects	18	55,767	-	45,076
Funds Held on Behalf of School Clusters	19	82,731	-	83,792
		484,573	332,778	339,680
Working Capital Surplus/(Deficit)		566,215	312,113	424,961
Non-current Assets				
Property, Plant and Equipment	12	345,214	400,000	367,393
Intangible Assets	13	-	-	83
		345,214	400,000	367,476
Non-current Liabilities				
Provision for Cyclical Maintenance	16	17,048	12,800	88,714
Finance Lease Liability	17	16,695	15,000	16,378
		33,743	27,800	105,092
Net Assets		877,686	684,313	687,345
Equity		877,686	684,313	687,345

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



Dannevirke South 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		1,213,242	1,190,703	686,965
Locally Raised Funds		37,744	32,300	114,630
Goods and Services Tax (net)		10,429	7,561	12,307
Payments to Employees		(360,675)	(410,302)	(326,523)
Payments to Suppliers		(625,726)	(593,433)	(322,810)
Interest Paid		(2,712)	(3,746)	(2,937)
Interest Received		19,771	11,000	5,428
Net Cash from/(to) Operating Activities		292,073	234,083	167,060
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(53,799)	(120,083)	(56,598)
Purchase of Investments		94,600	(200,000)	(23,231)
Net Cash from/(to) Investing Activities		40,801	(320,083)	(79,829)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		16,068	-	
Finance Lease Payments		20,151	(2,000)	(27,772)
Funds Administered on Behalf of Other Parties		5,716	-	(318,452)
Net Cash from/(to) Financing Activities		41,935	(2,000)	(346,224)
Net Increase/(Decrease) in Cash and Cash Equivalents		374,809	(88,000)	(258,993)
Cash and Cash Equivalents at the Beginning of the Year	8	367,950	200,000	626,943
Cash and Cash Equivalents at the End of the Year	8	742,759	112,000	367,950

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.

Dannevirke South School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Dannevirke South 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 16.

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 12.



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 17. Future operating lease commitments are disclosed in note 24.

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) 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.

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

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:

Land & Building Improvements	10–50 years
Furniture & Equipment	4-10 years
Information & Communication Technology	3 years
Leased Assets Held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) 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.

r) Provision for Cyclical Maintenance

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

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

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

s) 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.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,194,473	1,040,099	976,323
Teachers' Salaries Grants	1,793,047	1,582,397	1,582,397
Use of Land and Buildings Grants	362,716	283,747	283,747
Other Government Grants	14,207	-	11,533
	3,364,443	2,906,243	2,854,000

The school has opted in to the donations scheme for this year. Total amount received was \$41,304.

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	4,666	25,000	46,451
Curriculum Related Activities - Purchase of Goods and Services	3,316	4,000	3,654
Fees for Extra Curricular Activities	3,989	2,500	4,503
Trading	7,700	6,300	7,209
Fundraising & Community Grants	3,180	-	52,692
Other Revenue	9,291	1,500	1,122
	32,142	39,300	115,631
Expense			
Extra Curricular Activities Costs	2,180	2,500	2,556
Trading	7,522	6,300	5,822
Fundraising and Community Grant Costs	595	-	9,310
	10,297	8,800	17,688
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	21,845	30,500	97,943

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	87,115	110,100	89,697
Equipment Repairs	656	2,000	2,855
Information and Communication Technology	16,886	25,000	18,812
Library Resources	2,505	1,200	3,057
Employee Benefits - Salaries	2,014,870	1,847,406	1,779,209
Staff Development	20,184	28,000	9,564
Depreciation	68,228	70,000	68,738
	2,210,444	2,083,706	1,971,932

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,181	5,181	5,031
Board Fees	5,775	6,500	4,700
Board Expenses	6,680	5,400	8,664
Communication	3,270	4,900	5,531
Consumables	27,634	15,500	14,471
Healthy School Lunches Programme	347,635	289,016	289,016
Other	1,386	1,062	5,859
Employee Benefits - Salaries	72,056	68,814	67,795
Insurance	5,166	4,982	4,944
Service Providers, Contractors and Consultancy	8,200	8,992	8,656
	<u>482,983</u>	<u>410,347</u>	<u>414,667</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	3,412	4,500	4,328
Cyclical Maintenance	12,529	13,822	20,500
Grounds	12,818	14,700	14,656
Heat, Light and Water	19,243	20,300	19,639
Rates	9,548	8,800	7,485
Repairs and Maintenance	36,325	24,200	27,500
Use of Land and Buildings	362,716	283,747	283,747
Security	7,342	8,000	9,825
Employee Benefits - Salaries	68,003	71,479	62,495
	<u>531,936</u>	<u>449,548</u>	<u>450,175</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. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Amortisation of Intangible Assets	83	83	500
Transport	2,808	-	-
	<u>2,891</u>	<u>83</u>	<u>500</u>

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	742,759	112,000	367,950
Cash and Cash Equivalents for Statement of Cash Flows	<u>742,759</u>	<u>112,000</u>	<u>367,950</u>

Of the \$742,759 Cash and Cash Equivalents, \$55,767 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 \$742,759 Cash and Cash Equivalents, \$8,910 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.

Of the \$742,759 Cash and Cash Equivalents, \$82,731 is held by the School on behalf of various clusters. See note 19 for details of how the funding received for the clusters has been spent in the year.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	403	-	8,426
Receivables from the Ministry of Education	3,175	-	-
Interest Receivable	979	-	1,020
Teacher Salaries Grant Receivable	148,115	145,000	138,573
	<u>152,672</u>	<u>145,000</u>	<u>148,019</u>
Receivables from Exchange Transactions	1,382	-	9,446
Receivables from Non-Exchange Transactions	151,290	145,000	138,573
	<u>152,672</u>	<u>145,000</u>	<u>148,019</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	2,527	3,000	4,053
School Uniforms	1,130	500	309
	<u>3,657</u>	<u>3,500</u>	<u>4,362</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	89,676	350,000	184,276
Total Investments	<u>89,676</u>	<u>350,000</u>	<u>184,276</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land & Building Improvements	215,317	-	-	-	(6,100)	209,217
Furniture & Equipment	62,778	12,088	(778)	-	(16,282)	57,806
Information & Communication Technology	38,986	3,363	-	-	(19,143)	23,206
Leased Assets	34,239	31,376	-	-	(24,694)	40,921
Library Resources	16,073	-	-	-	(2,009)	14,064
Balance at 31 December 2023	367,393	46,827	(778)	-	(68,228)	345,214

The net carrying value of furniture and equipment held under a finance lease is \$40,921 (2022: \$34,239)

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
	\$	\$	\$	\$	\$	\$
Land & Building Improvements	306,622	(97,405)	209,217	306,622	(91,305)	215,317
Furniture & Equipment	327,160	(269,354)	57,806	324,312	(261,534)	62,778
Information & Communication Technology	260,177	(236,971)	23,206	269,734	(230,748)	38,986
Leased Assets	77,133	(36,212)	40,921	84,104	(49,865)	34,239
Library Resources	79,104	(65,040)	14,064	79,104	(63,031)	16,073
Balance at 31 December 2023	1,050,196	(704,982)	345,214	1,063,876	(696,483)	367,393

13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2022	2,000	-	2,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022/ 1 January 2023	2,000	-	2,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2023	2,000	-	2,000
Accumulated Amortisation and Impairment Losses			
Balance at 1 January 2022	1,417	-	1,417
Amortisation expense	500	-	500
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022 / 1 January 2023	1,917	-	1,917
Amortisation expense	83	-	83
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2023	2,000	-	2,000
Carrying amounts			
At 1 January 2022	583	-	583
At 31 December 2022 / 1 January 2023	83	-	83
At 31 December 2023	-	-	-

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2022: \$nil)

14. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	61,993	80,000	28,449
Accruals	5,181	5,000	5,031
Employee Entitlements - Salaries	148,115	140,000	138,573
Employee Entitlements - Leave Accrual	2,554	-	1,347
	<u>217,843</u>	<u>225,000</u>	<u>173,400</u>
Payables for Exchange Transactions	217,726	225,000	173,400
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	117	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>217,843</u>	<u>225,000</u>	<u>173,400</u>

The carrying value of payables approximates their fair value.



15. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	12,366	-	-
Other Revenue in Advance	6,238	8,000	8,659
	<u>18,604</u>	<u>8,000</u>	<u>8,659</u>

16. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	99,434	99,434	78,934
Increase to the Provision During the Year	12,529	13,822	20,500
Use of the Provision During the Year	(11,554)	-	-
Other Adjustments	-	(18,678)	-
Provision at the End of the Year	<u>100,409</u>	<u>94,578</u>	<u>99,434</u>
Cyclical Maintenance - Current	83,361	81,778	10,720
Cyclical Maintenance - Non current	17,048	12,800	88,714
	<u>100,409</u>	<u>94,578</u>	<u>99,434</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 / property consultant review / quote.

17. 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	26,321	18,000	18,032
Later than One Year and no Later than Five Years	19,400	18,000	19,380
Future Finance Charges	(2,759)	(3,000)	(3,001)
	<u>42,962</u>	<u>33,000</u>	<u>34,411</u>
Represented by			
Finance Lease Liability - Current	26,267	18,000	18,033
Finance Lease Liability - Non current	16,695	15,000	16,378
	<u>42,962</u>	<u>33,000</u>	<u>34,411</u>

18. 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 8.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Flood Damage Remedial Work - 216043	17,567	-	-	-	17,567
AMS Block A Classroom - 226350	(30,070)	26,295	(16,029)	-	(19,804)
LSM Site Fencing - 235928	23,464	-	(37,644)	-	(14,180)
Block A Replacement Boiler & Heat Pumps - 237116	4,045	5,230	(9,275)	-	-
Urgent Drainage Replacement - 245462	-	40,000	(1,800)	-	38,200
Totals	15,006	71,525	(64,748)	-	21,783

Represented by:

Funds Held on Behalf of the Ministry of Education	55,767
Funds Receivable from the Ministry of Education	(33,984)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Flood Damage Remedial Work - 216043	54,678	-	(37,111)	-	17,567
SIP Entry Upgrade - 217664	(9,626)	7,098	2,528	-	-
Site Wide Type 4 Fire Alarm - 226347	59,327	9,912	(69,239)	-	-
AMS Block A Classroom - 226350	247,854	160,100	(438,024)	-	(30,070)
LSM Site Fencing - 235928	-	180,000	(156,536)	-	23,464
Block A Replacement Boiler & Heat Pumps - 237116	-	37,000	(32,955)	-	4,045
Totals	352,233	394,110	(731,337)	-	15,006

Represented by:

Funds Held on Behalf of the Ministry of Education	45,076
Funds Receivable from the Ministry of Education	(30,070)

19. Funds Held on Behalf of TLIF Cluster, Rapid Response Cluster and Tāmaki-nui-a-Rua Kahui Ako

Dannevirke South School is the lead school funded by the Ministry of Education to provide Teacher Lead Innovation Fund Cluster services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	53,792	-	53,792
Funds Received from Cluster Members	-	-	-
Funds Received from MOE	-	-	-
Total Funds Received	-	-	-
Funds Spent on Behalf of the Cluster	-	-	-
Funds Remaining	53,792	-	53,792
Funds Held at Year End	53,792	-	53,792

Dannevirke South School is the lead school funded by the Ministry of Education to provide Regional Response Cluster services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	30,000	-	-
Funds Received from Cluster Members	-	-	-
Funds Received from MOE	-	-	30,000
Total Funds Received	-	-	30,000
Funds Spent on Behalf of the Cluster	11,857	-	-
Funds Remaining	18,143	-	30,000
Funds Held at Year End	18,143	-	30,000

Dannevirke South School is the lead school funded by the Ministry of Education for Tāmaki-nui-a-Rua Kahui Ako.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	13,796	-	-
Funds Received from MOE	-	-	-
Funds Received from Other Sources	600	-	-
Total Funds Received	14,396	-	-
Funds Spent on Behalf of the Cluster	3,600	-	-
Funds Remaining	10,796	-	-
Funds Held at Year End	10,796	-	-

20. 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.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal and Assistant Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,775	4,700
<i>Leadership Team</i>		
Remuneration	395,027	342,990
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	400,802	347,690

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	4.00	1.00
110 - 120	-	1.00
120 - 130	1.00	-
	5.00	2.00

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

22. 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	\$0	\$0
Number of People	-	-

23. 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: \$9,182).

There is a contingent asset for the possible repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2023. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$15,346. We will record the amount we receive as revenue in the 2024 financial year.

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.

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.

24. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$74,953 (2022:\$65,390) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Urgent Drainage Replacement - 245462	76,753	1,800	74,953
Total	76,753	1,800	74,953

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: \$nil)



25. 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	742,759	112,000	367,950
Receivables	152,672	145,000	148,019
Investments - Term Deposits	89,676	350,000	184,276
Total Financial Assets Measured at Amortised Cost	<u>985,107</u>	<u>607,000</u>	<u>700,245</u>

Financial Liabilities Measured at Amortised Cost

Payables	217,726	225,000	173,400
Finance Leases	42,962	33,000	34,411
Total Financial Liabilities Measured at Amortised Cost	<u>260,688</u>	<u>258,000</u>	<u>207,811</u>

26. Events After Balance Date

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

27. Comparatives

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

Evaluation and analysis of the school's students' progress and achievement (required)

Data Term 4 2023:

[illegible]

Writing	Term Four 2023 Well Below		Term Four 2023 Below		Term Four 2023 At		Term Four 2023 Above		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
Total	27	11%	78	33%	85	36%	47	20%	56%
2	0	0%	11	44%	8	32%	6	24%	56%
3	6	20%	9	30%	7	23%	8	27%	50%
4	3	11%	6	22%	5	19%	13	48%	67%
5	1	3%	6	21%	12	41%	10	34%	75%
6	8	19%	10	23%	21	49%	4	9%	58%
7	4	13%	13	41%	14	44%	1	3%	47%
8	5	10%	23	46%	17	34%	5	10%	44%

Year 2 - 6 have 50% or more at or above.

Writing	Term Four 2023 Well Below		Term Four 2023 Below		Term Four 2023 At		Term Four 2023 Above		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
Asian	2	14%	3	21%	6	43%	3	21%	64%
Maori	14	14%	38	37%	33	32%	17	17%	49%
MELA	0	0%	1	14%	4	57%	2	29%	17%
Pakeha	11	10%	36	32%	40	36%	24	22%	58%
Pacifica	0	0%	0	0%	2	67%	1	33%	100%

Only a 9% difference between Māori and Pakeha, with Pakeha achieving higher at 58%

Gender									
Females	7	6%	35	29%	49	41%	28	24%	65%
Males	20	17%	43	36%	36	31%	19	16%	47%

Females have a higher percentage in 'At and Above' compared to Males. 65% of Females compared to only 47% of Males.

Maths	Term Four 2023 Well Below		Term Four 2023 Below		Term Four 2023 At		Term Four 2023 Above		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
Total	22	10%	49	23%	74	35%	69	32%	67%
2	0	0%	10	40%	11	44%	4	16%	60%
3	4	13%	8	27%	12	40%	6	20%	60%
4	1	7%	2	13%	2	13%	10	67%	80%
5	0	0%	3	18%	5	29%	9	53%	82%
6	8	19%	3	7%	16	37%	16	37%	74%
7	4	13%	9	28%	9	28%	10	31%	59%
8	5	10%	14	27%	18	35%	14	27%	62%

Year 5 has the biggest group working 'At and Above' in Maths at 82%

Maths	Term Four 2023 Well Below		Term Four 2023 Below		Term Four 2023 At		Term Four 2023 Above		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
Asian	0	0%	2	29%	2	29%	3	43%	72%
Maori	11	12%	20	22%	36	39%	26	28%	67%
MELA	0	0%	1	17%	4	67%	1	17%	84%
Pakeha	9	8%	28	26%	32	30%	37	35%	65%
Pacifica	0	0%	0	0%	0	0%	2	100%	100%

Only a 2% difference between Māori and Pakeha, with Maori achieving higher at 67%

Gender									
Females	7	7%	32	30%	34	32%	33	31%	63%
Males	15	14%	17	16%	40	37%	36	33%	70%

Males have a higher percentage in 'At and Above' compared to Females . 70% of Males compared to only 63% of Females.

Overall trends:

- The biggest difference between Māori and Pakeha student achievement is in writing where 9% more Pakeha were At or Above than Māori students.
- The biggest difference between male and female students is in writing where 19% more females than males were At or Above. Males scored higher in both reading and mathematics.

How we have given effect to Te Tiriti o Waitangi

- We learnt about the pōhiri process from Ngāti Rangitāne and had the first pōhiri at DSS in living memory. This will now be a termly event.
- Our Kapa Haka is now up and running with the support of Ngāti Kahangunu. This is now led by three staff members and has over 100 students.
- We have started a whanau Hui group that meets termly. This group helped create new awards and leadership roles for students.
- We have had at least 2 staff members involved in upskilling their te reo per term.
- Our students and families have commented on how they see the change in how Te Ao Māori is reflected in the school.
- Our attendance has improved from 84% to 86.4%

Statement of Variance: progress against targets

Annual Target/Goal: As per the annual implementation plan				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Target One: Lifting the lid for he Tāngata Two: To Lift the lid for all shown by Improving attendance to 92%	<ol style="list-style-type: none">1. We learnt about the pōhiri process from Rangitāne and had the first pōhiri at DSS in living memory. This will now be a termly event.2. Our Kapa Haka is now up and running with the support of Ngāti Kahangunu. This is now led by three staff members and has over 100 students.3. We have started a whānau Hui group that meets termly. This group helped create new awards and leadership roles for students.4. We have had at least 2 staff members involved in upskilling their te reo per term.5. Our students and families have commented on how they see the change in how Te Ao Māori is reflected in the school.6. Our attendance has improved from 84% to 86.4%	<ol style="list-style-type: none">1. This occurred at the start of term 4 and we have now booked in the pōhiri to occur on the first Friday of every term.2. This occurs weekly and their singing and sheer numbers showed this growth during prize giving.3. Whānau Hui had occurred each term from term 2. The last meeting included sharing data and discussing how they could help the school continue to improve.4. We had 13 staff over the last 2 years involved in te reo courses. We celebrated this at Prizegiving this year.5. Our consultation for our next strategic plan showed that students, whānau and staff felt the positive impact of this work and wished for it to continue.	<p>The reason all of this has occurred has been mainly due to the openness and eagerness of our staff to become involved.</p> <p>We allocated a management unit to a Mātauranga Māori focus and this teacher helped lead a lot of these changes.</p> <p>We have worked with both local Iwi to build this in our school in a way that reflects both Iwi.</p> <p>We have focused on building this slowly so that we truly own the learning rather than using experts and then it stopping as soon as they leave.</p>	<p>We wish to keep this focus going and build on the depth of it.</p> <p>Look at holding te reo cafes once a week where te reo is spoken in the staffroom so we can practice.</p> <p>Having a weekly phrase for staff to learn and develop.</p> <p>Keep building Kapa Haka and consider whether we do while school kapa haka and then an elite group for performances. This would ensure that all staff and students can be involved in the learning.</p> <p>All the school learn the school song.</p> <p>We want to look at ways of creating connectors with our parents who struggle with attendance. We also will look at unconscious bias that may be impacting the way we interact with some families.</p>

		<p>6. We have used many approaches to improve this with teachers becoming involved each term by touching base to let parents know their child's percentage, our Deputy principal contacting those below 80% and then letters and meetings with the principal. We have also worked closely with our local attendance officer.</p>		
<p>Action 2 Lifting the lid for Ākonga Target One: To improve our writing to 70% of all students At Target Three: To Lift the lid for all shown by decreasing stand downs</p>	<ol style="list-style-type: none"> 1. Continue Assessment for Learning PLD- this has been worthwhile and it has helped to refine and deepen personal and team goals. There is now consistent language and understanding across the school. 2. Moderation has continued to occur in writing and one session on maths. In writing the gaps between OTJ's has become slimmer especially in across team groups. 3. The importance of having robust data and a consistent approach to how data is gathered and the weight of different assessments is starting to emerge. 4. Reporting was reviewed with the community and a new end of year report and a mid-year progress sheet was created. 5. Coaching was strongly connected to our Assessment for Learning focus and it made the sessions much clearer and effective. 6. We did not reach our target of 70% of students achieving at writing. 56% met their end of year expectation. 	<ol style="list-style-type: none"> 1. Individuals and teams are setting clear goals using the assessment for learning matrix. Staff are creating more precise and clear goals for learners. Data has dropped due to OTJ becoming more robust and this is decreasing the gap between PAT results and OTJ data. 2. Moderation in writing has shown a more connected and consistent understanding of what each level looks like. 3. Staff are having more robust discussions about how OTJ have been made and end of year reports showed clear next steps to build on this in 2024. 4. New mid and end of year reports were created based on feedback from the community. 5. Coaching has deepened and using our PLD provider to come and watch and give feedback to this using practice analysis was very impactful. Team leaders are now also responsible for checking in on coaching and goals with this becoming part of the appraisal system. 6. This is from the term 4 data OTJ entered by staff. 	<ol style="list-style-type: none"> 1. Assessment for Learning has focused on building the culture of this in class and we will now move to ensuring that the strategies used have a positive impact on data. The end of the year data and reports clearly showed that upskilling staff in how they make judgements and use data is an essential next step. 2. Use of mixed team groups to moderate helped narrow gaps in OTJ. We now need to do this with teams. 3. See note one above. 4. Feedback on mid year data sheets was used to create our end of year report. 5. Practice analysis coaching with our PLD provider had a very positive impact on coaching and its effectiveness as did including this in team meetings. 6. This low result reflects the need for data to be used to measure impact across the year. Momentum of learning is also a focus for 2024 	<p>In 2024 we will work on building teacher capability to use data to measure the impact of their practices. We will continue our focus on Assessment for Learning but bring in the use of data to ensure that the goals we create with students, how we assess them and what we do with this data is positively impacting achievement and progress. This will also help to create a faster momentum of learning across the school.</p> <p>Building our knowledge of practice analysis and open to learning conversations will help build then robustness of both coaching and appraisals to build teacher practice.</p>

Action 3 Lifting the lid for Kaiako

1. We have focused on lifting the lid for behaviour and our culture as a school. This is both in behaviour but also academically.
2. We have gathered a better understanding of how each team conducts inquiry in their space and how we could better strengthen the connections across teams.
3. We have moved to Wellington region for Learning support.
4. Collaboration across teams has been strengthened- not only for staff but also for students.
5. Consistent reporting- please see the box above
6. Stand downs have decreased from 18 in 2022 to 12 in 2023. This is a decrease of 30%.

1. Behaviour has really improved across the school, classrooms are calm and all our work on strengthening connections across the school is evident.
2. This year we focused on building some understanding of how inquiry is approached in each of the teams across the school and then looked at what could be gathered from this and implemented into their own teams.
3. Gaining additional support for learners is a constant battle and in 2022 this was especially challenging. We worked as a collective in the Tararua and fought to be moved to Wellington learning support.
4. We have worked hard to create cohesion across the staff and collaboration across teams and within teams- for staff and ākonga.
5. Consistent reporting- please see the box above
6. This number comes from our records of stand downs

1. A school wide focus on excellence had a large impact on the year. Teachers broke down what is excellence in things like behavior, bookwork, how we speak to each other etc. This was followed up with a termly focus on other school values. Students now expect more of themselves and each other.
2. Teachers visited a different team a term to investigate how inquiry was conducted in that area. Teams then discussed this and how they might incorporate ideas from different teams in their own approach to inquiry.
3. As a collective the 2 Tararua Kahui Ako fought to be moved to Wellington for learning support as we felt unsupported by Manawatu. This has already created positive change for our learners.
4. Staff meetings often involve working in cross team groups to build that shared vision and collaboration. Teams are using assessment for learning practices to create cross grouping and some collaboration to meet learner needs. Working in small teams as a staff to plan fun days, running lots of fun whole school activities and building tuakana-teina through buddy class and whole school events has also strengthened the DSS culture.
5. Consistent reporting- please see the box above
6. The main focus of 2023 has been Lifting the Lid and the biggest impact of this has been on expectations for behaviour. This decrease is a result of the improvement in school culture and students and staff expecting more of themselves. We now find we are dealing with less serious behaviours at a higher level as the

1. In 2024 we want this lifting the lid focus to continue but to specifically focus on lifting expectations for student achievement and progress. We will uncover staff belief about data and move towards and understanding of the importance of data to improve practice to positively impact learners. Data will be used regularly to ensure this occurs.
2. We will focus on the wider curriculum in 2024 and how we develop this. Part of this will be creating a shared understanding of what Play/Inquiry is and also what Nature School is.
3. We will work with the Tararua Kahui Ako to establish Learning Support in our area.
4. This will continue to be a focus and we will appoint a Belonging unit holder to lead this work.
5. We will slightly amend the end of year report to add in other curricula and also our values.
6. This will continue in 2024.

			previously major behaviours rarely occur.	
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Kiwisport funding

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$4,307. (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Statement of compliance with employment policy

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2023

The Dannevirke South School Board:

- Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- Meets all EEO requirements.