

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PALMERSTON NORTH ADVENTIST CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Palmerston North Adventist Christian School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 13 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

PALMERSTON NORTH ADVENTIST CHRISTIAN SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 4126

Principal: Karla Mitchell

School Address: 25 Snelson Street

School Postal Address: 25 Snelson Street, Palmerston North, 4410

School Phone: 06 357 6256

School Email: office@pnacs.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

PALMERSTON NORTH ADVENTIST CHRISTIAN SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Palmerston North Adventist Christian 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.

Hamish John Charles Guthrie

Full Name of Presiding Member



Signature of Presiding Member

13-5-24

Date:

Karla Richelle Mitchell

Full Name of Principal



Signature of Principal

13 May 2024

Date:

Palmerston North Adventist Christian 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	935,233	858,898	876,519
Locally Raised Funds	3	16,655	7,800	17,719
Use of Proprietor's Land and Buildings		120,000	120,000	120,000
Interest		23,018	1,500	4,503
Gain on Sale of Property, Plant and Equipment		692	-	-
Other Revenue		-	-	373
Total Revenue		1,095,598	988,198	1,019,114
Expense				
Locally Raised Funds	3	19,787	13,200	24,968
Learning Resources	4	804,981	733,648	729,652
Administration	5	87,392	83,864	73,584
Interest		436	202	415
Property	6	154,906	157,170	151,496
Total Expense		1,067,502	988,084	980,115
Net Surplus / (Deficit) for the year		28,096	114	38,999
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		28,096	114	38,999

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

Palmerston North Adventist Christian 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		539,599	499,409	496,642
Total comprehensive revenue and expense for the year		28,096	114	38,999
Contribution - Furniture and Equipment Grant		18,538	-	3,958
Equity at 31 December		586,233	499,523	539,599
Accumulated comprehensive revenue and expense		586,233	499,523	539,599
Equity at 31 December		586,233	499,523	539,599

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.

Palmerston North Adventist Christian School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	435,035	322,588	394,356
Accounts Receivable	8	50,284	48,028	53,641
Prepayments		3,623	1,077	1,604
Inventories	9	1,453	2,606	2,510
Investments	10	150,000	150,000	150,000
		<u>640,395</u>	<u>524,299</u>	<u>602,111</u>
Current Liabilities				
GST Payable		8,125	7,524	10,175
Accounts Payable	12	62,287	64,675	63,685
Revenue Received in Advance	13	3,071	3,802	1,513
Provision for Cyclical Maintenance	14	10,957	7,873	29,441
Finance Lease Liability	15	2,657	2,707	2,119
		<u>87,097</u>	<u>86,581</u>	<u>106,933</u>
Working Capital Surplus/(Deficit)		553,298	437,718	495,178
Non-current Assets				
Property, Plant and Equipment	11	62,461	64,056	52,406
		<u>62,461</u>	<u>64,056</u>	<u>52,406</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	26,224	-	6,771
Finance Lease Liability	15	3,302	2,251	1,214
		<u>29,526</u>	<u>2,251</u>	<u>7,985</u>
Net Assets		<u>586,233</u>	<u>499,523</u>	<u>539,599</u>
Equity		<u>586,233</u>	<u>499,523</u>	<u>539,599</u>

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

Palmerston North Adventist Christian School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		283,129	292,060	270,953
Locally Raised Funds		16,128	7,800	15,813
International Students		364	-	-
Goods and Services Tax (net)		(2,050)	-	2,651
Payments to Employees		(151,476)	(146,275)	(130,452)
Payments to Suppliers		(125,644)	(161,335)	(110,687)
Interest Paid		(436)	(202)	(415)
Interest Received		23,018	1,500	5,401
Net cash from/(to) Operating Activities		43,033	(6,452)	53,264
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		557	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(19,973)	(26,000)	(18,377)
Net cash from/(to) Investing Activities		(19,416)	(26,000)	(18,377)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,538	-	3,958
Finance Lease Payments		(1,476)	(2,119)	(1,648)
Net cash from/(to) Financing Activities		17,062	(2,119)	2,310
Net increase/(decrease) in cash and cash equivalents		40,679	(34,571)	37,197
Cash and cash equivalents at the beginning of the year	7	394,356	357,159	357,159
Cash and cash equivalents at the end of the year	7	435,035	322,588	394,356

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

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

Palmerston North Adventist Christian School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Palmerston North Adventist Christian 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 Proprietor'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 20b.

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 Proprietor. 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. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery Account and Uniform Account. 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 Proprietor 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 Proprietor 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) 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 Proprietor. 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.

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

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

t) Borrowings

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

u) 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.

v) Budget Figures

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

w) 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	289,197	293,329	278,168
Teachers' Salaries Grants	646,036	565,569	598,351
	935,233	858,898	876,519

The school has opted in to the donations scheme for this year. Total amount received was \$15,566.

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	4,004	-	13
Fees for Extra Curricular Activities	7,496	3,500	12,045
Trading	4,791	4,300	4,661
Fundraising & Community Grants	-	-	1,000
International Students	364	-	-
	16,655	7,800	17,719
Expense			
Extra Curricular Activities Costs	12,490	8,200	20,862
Trading	7,297	5,000	4,106
	19,787	13,200	24,968
<i>Surplus/(Deficit) for the year Locally raised funds</i>	(3,132)	(5,400)	(7,249)

During the year the School hosted 2 International students (2022:0)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	21,713	37,082	17,587
Library Resources	10,522	10,558	13,808
Employee Benefits - Salaries	749,367	667,755	676,959
Staff Development	7,843	6,500	4,049
Depreciation	15,536	11,753	17,249
	804,981	733,648	729,652

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,895	4,895	4,753
Board Fees	5,100	5,000	4,440
Board Expenses	4,484	4,490	4,429
Communication	1,970	1,332	725
Consumables	11,681	8,000	6,845
Other	6,831	6,950	3,524
Employee Benefits - Salaries	42,995	44,089	40,200
Insurance	1,304	1,408	968
Service Providers, Contractors and Consultancy	8,132	7,700	7,700
	87,392	83,864	73,584

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,851	3,500	3,344
Consultancy and Contract Services	17,125	16,360	16,271
Cyclical Maintenance Provision	969	3,610	822
Grounds	844	1,400	1,420
Heat, Light and Water	6,015	5,700	5,587
Rates	299	300	294
Repairs and Maintenance	4,547	5,000	2,830
Use of Land and Buildings	120,000	120,000	120,000
Security	1,256	1,300	928
	154,906	157,170	151,496

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	435,035	322,588	394,356
Cash and cash equivalents for Statement of Cash Flows	435,035	322,588	394,356

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

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	119	10	-
Receivables from the Ministry of Education	3,596	-	-
Interest Receivable	-	898	-
Teacher Salaries Grant Receivable	46,569	47,120	53,641
	50,284	48,028	53,641
	50,284	48,028	53,641
Receivables from Exchange Transactions	119	908	-
Receivables from Non-Exchange Transactions	50,165	47,120	53,641
	50,284	48,028	53,641
	50,284	48,028	53,641

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery Account	1,298	1,682	2,045
Uniform Account	155	924	465
	1,453	2,606	2,510
	1,453	2,606	2,510

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	150,000	150,000	150,000
	150,000	150,000	150,000
	150,000	150,000	150,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	1,269	-	-	-	(129)	1,140
Furniture and Equipment	35,464	6,140	-	-	(6,187)	35,417
Information and Communication Technology	11,538	13,833	-	-	(6,013)	19,358
Leased Assets	2,853	6,454	(836)	-	(3,047)	5,424
Library Resources	1,282	-	-	-	(160)	1,122
Balance at 31 December 2023	52,406	26,427	(836)	-	(15,536)	62,461

The net carrying value of equipment held under a finance lease is \$5,424 (2022: \$2,853)

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	4,367	(3,227)	1,140	4,367	(3,098)	1,269
Furniture and Equipment	146,496	(111,079)	35,417	144,263	(108,799)	35,464
Information and Communication Technology	84,860	(65,502)	19,358	84,018	(72,480)	11,538
Leased Assets	9,036	(3,612)	5,424	10,341	(7,488)	2,853
Library Resources	11,249	(10,127)	1,122	11,249	(9,967)	1,282
Balance at 31 December	256,008	(193,547)	62,461	254,238	(201,832)	52,406

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	6,632	12,517	4,770
Accruals	8,492	4,614	4,753
Employee Entitlements - Salaries	46,569	47,120	53,641
Employee Entitlements - Leave Accrual	594	424	521
	62,287	64,675	63,685
Payables for Exchange Transactions	62,287	64,675	63,685
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	62,287	64,675	63,685

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Fees in Advance	1,469	3,802	1,513
Grants in Advance - Minsitry of Education	1,602	-	-
	3,071	3,802	1,513

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	36,212	4,263	35,390
Increase to the Provision During the Year	4,481	3,610	3,373
Other Adjustments	(3,512)	-	(2,551)
Provision at the End of the Year	37,181	7,873	36,212
Cyclical Maintenance - Current	10,957	7,873	29,441
Cyclical Maintenance - Non current	26,224	-	6,771
	37,181	7,873	36,212

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,071	2,707	2,321
Later than One Year and no Later than Five Years	3,547	2,251	1,277
Future Finance Charges	(659)	-	(265)
	5,959	4,958	3,333
Represented by			
Finance lease liability - Current	2,657	2,707	2,119
Finance lease liability - Non current	3,302	2,251	1,214
	5,959	4,958	3,333

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

The Proprietor of the School (New Zealand Seventh-day Adventist Schools' Association Ltd) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$0 (2022: \$27,814). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$0 (2022: \$0).

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	5,100	4,440
<i>Leadership Team</i> Remuneration Full-time equivalent members	235,276 2.00	226,138 2.00
Total key management personnel remuneration	240,376	230,578

There are 10 members of the Board excluding the Principal. The Board has held 8 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	130 - 140	120 - 130
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

Other Employees

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

	2023	2022
Remuneration \$000	FTE Number	FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

(b) Operating Commitments

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

21. 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	435,035	322,588	394,356
Receivables	50,284	48,028	53,641
Investments - Term Deposits	150,000	150,000	150,000
Total financial assets measured at amortised cost	<u>635,319</u>	<u>520,616</u>	<u>597,997</u>

Financial liabilities measured at amortised cost

Payables	62,287	64,675	63,685
Finance Leases	5,959	4,958	3,333
Total financial liabilities measured at amortised cost	<u>68,246</u>	<u>69,633</u>	<u>67,018</u>

22. Events After Balance Date

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

23. Comparatives

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

Palmerston North Adventist Christian School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Hamish Guthrie	Presiding Member	Elected	May 2025
Lynette Hann-Rolston	Principal	ex Officio	Jan 2024
Courtney Manu	Parent Representative	Elected	May 2025
Toni Strawbridge	Parent Representative	Elected	Nov 2026
Fiona Sio	Parent Representative	Elected	May 2025
Ken Wickens	Parent Representative	Co-opted	Nov 2026
Setaita Kaiwai	Staff Representative	Elected	May 2025
Jesyreel Nailati-Fata	Proprietors Representative	Elected	Feb 2024
Aroha Manganda	Proprietors Representative	Elected	Nov 2023
Christine Matthews	Proprietors Representative	Elected	May 2025
Farzana Gounder	Proprietors Representative	Co-opted	May 2025

Palmerston North Adventist Christian School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,465 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Palmerston North Adventist Christian School Board:

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

Palmerston North Adventist Christian School

School ID Number: 4126



Palmerston North
Adventist[™] Christian School

Learning and Growing in God

Analysis of Variance 2023



ANALYSIS of VARIANCE 2023

STRATEGIC AIM 1: GROWING SPECIAL CHARACTER

2023: Developing Restorative practices within the school to promote Special Character and wellbeing for both students and staff.

TARGET	ANALYSIS	REFLECTION
<p>Student Focus</p> <ul style="list-style-type: none"> Students complete a 'before' and 'after' surveys to gauge their understanding of the school's development of restorative practices. Students understand and participate in restorative conversations. Students gain a greater understanding of how their behaviour impacts those around them and behaviour is modified. 	<p>The senior students completed a 'before' survey for Restorative practice but there was no final survey conducted as the facilitator could not be contacted at the end of the year. One child wrote they thought restorative practice was a positive way of being punished! The Life Leaders also participated in a series of webinars focusing on leadership, responsibility and restorative practices that they could use as part of their leadership skills around the school.</p>	<p>The focus on restorative practice makes the children think about how their actions impact those around them and what they need to do to restore relationships with others. This is still in the early stages but it has had a positive affect on the the behaviour of the children.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Discuss restorative practices and work directly with the student leadership team and senior students so that they can start to use the principles each day at school and also outside of the school setting.
<p>Restorative Practice</p> <ul style="list-style-type: none"> Survey staff and students at the beginning of the year and again at the end of the year to determine the growth in the use of Restorative practices within the school. Rewrite the Behaviour Management Plan with Restorative Practice at its core. Engage staff in professional development to develop Restorative Practices across the school. Staff - teachers and support staff - engaged in staff meetings and round table discussions around the practices and use of restorative procedures in their everyday practice/teaching. Staff actually engaging in restorative practices and using restorative conversations to support children to think about their impact on others. Staff using 'Circle' processes to build relationships. 	<p>The Behaviour Management Plan was finalised after several drafts giving the teachers a better understanding of how to manage behaviour and what was seen at minor behaviours and major behaviors and their possible consequences. The staff participated in a number of professional development sessions with Jo Chamberlain, initially looking at understanding the backgrounds and what is important to each child and how to build a strong relationship with each child, also the importance of building these relationships. Sessions then moved onto behaviour management styles and how these create or discourage ownership of behaviour in children. Staff then learnt about the questioning techniques to support children to think about their actions and how this impacted others around them.</p>	<p>The teachers found the sessions on behaviour management styles very informative and made them think about whether we were dealing or teaching children to manage their own behaviour. The questioning technique took time to imbed , with teachers still learning to use these effectively. However, the teachers also found that this did make a difference and there were better outcomes for students and staff when these questions were used.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Continue to work with Jo Chamberlain to further imbed questioning techniques and ways to help children develop empathy and manage their own behaviour.

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STRATEGIC AIM 2: GROWING STUDENT ACHIEVEMENT: NUMERACY
2023: To raise the level of achievement and engagement for all children including Maori and Pasifika in MATHEMATICS.

TARGET	ANALYSIS	REFLECTION
<p>Student Focus</p> <ul style="list-style-type: none"> • Develop a championship with appropriate rewards for the learning of basic facts. • Create maths competitions for the children to engage in to get them thinking creatively about mathematical solutions to problems. 	<p>The teachers understood the value of teaching the students their basic facts and it became an understood fact that this happens best at school, leaving this to the parents or homework is not sufficient. While competitions and challenges were discussed with the teachers and maths lead teacher, this never actually eventuated.</p>	<p>Staff realised that there were three areas to focus on that helped the children make the best progress across the maths curriculum - place value, basic facts and problem solving techniques. Basic facts need to be taught and practiced in the classroom if the children are to become proficient in this area.</p>
<p>Staff Focus</p> <ul style="list-style-type: none"> • Engage in PLD with The Learner First in developing the teaching of mathematics across the school - face to face sessions as well as webinars. • Engage in conversations around best practice with other teachers in the school as well as with teachers from other schools. Purposefully reflect on the effective development of mathematical thinking. • Use a variety of maths resources to complement the Prime maths system and give children additional experiences in using their mathematical skills and understanding. • Observations: <ul style="list-style-type: none"> Observe another teacher below and above your teaching level. Have another teacher observe and discuss ideas and learning Observe a maths lesson in another school. • Develop a school-wide maths development plan for Years 1-6. 	<p>The teachers began the year with PLD on how to use the Prime Maths system. They particularly found the sessions on how to develop problem solving skills very useful.</p> <p>Teachers were also able to take part in the webinars each term from “The Learner First” team. However, these sessions seemed to have better traction for the teachers who attended the full day courses held each term and could see first hand the children engaged in Rapid Routines and maths problem solving.</p> <p>TEachers also engaged in whole staff discussions and also junior and senior syndicate meetings around how the maths was being taught and the use of the Rapid Routines and how these supported their maths program.</p>	<p>The Prime Maths professional development was very good for giving an overview of how the system worked but the sessions on the teaching of problem solving were what the teachers found to be extremely helpful for their classroom teaching.</p> <p>The Learner First sessions were excellent but the teachers were slow to pick up the ideas and implement these in the classroom. In hindsight, the senior teachers should have been the ones attending the courses and then let the ideas filter down to the lower end of the school. Developing a maths culture is going to take a little time to develop across the school and needs one teacher to take hold of the ideas and promote these to the others.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> • Take part in the Maths PLD with Rob Proffitt-Whyte • Continue to roundtable discussions about maths practice. • Continue to push for increased basic facts and place value knowledge - maybe a challenge series?

STRATEGIC AIM 3: GROWING TEACHING AND LEARNING: CULTURAL RESPONSIVENESS

2023: To develop school programs, teaching and attitudes that acknowledge the variety of cultures in our school to support improved communication and student outcomes for all.

TARGET	ANALYSIS	REFLECTION
<p>Professional Development</p> <ul style="list-style-type: none"> Core Education PLD – Te Mako, developing learning around Te Reo Maori for the teachers 	<p>The staff engaged in professional development with Te Mako Orzencki each week for 10 sessions, learning the basis of Maori, Te Reo and the important customs for Maori.</p>	<p>Engaging Geroge Davis and Jodie to work with the children in learning Maori customs, mau rakau and waiata each Friday morning. The children followed this up with a visit to the Foxton Marae which they all enjoyed - however, the senior children have requested that next time they to spend more time at the marae as each part of the school only got half a day which didn't allow for any indepth learning and engagement. This was also well supported by the parents.</p>
<p>Community Consultation and Participation</p> <ul style="list-style-type: none"> Consultation groups representing the different cultures - Maori, Pasifika, Indian, Filipino Address areas raised by the groups Create contacts to support the school in their cultural activities Develop Maori and Pasifika performance groups 	<p>The school engaged in the International; Evening in the middle of the year where all the cultures of the school were celebrated and children were given a chance to perform their cultural items. Some of the groups also performed at the preschool later in the year.</p> <p>The school mainly focused on the development of Maori in the school in 2023 which culminated in the school visiting a marae in Foxton, learning to be part of a powhiri and also performing waiata and the haka at prizegiving at the end of the year under the direction of George Davis.</p>	<p>It was also amazing watching the children singing their waiata and then being the recipient of the haka at the end of prizegiving - a very moving experience.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Kapa haka as part of the classroom curriculum NZ Histories, local history taught in the classroom
<p>Cultural competency within the school</p> <ul style="list-style-type: none"> Develop the use of Te Reo amongst teachers with the view of this then being on-taught to the students. Celebrate Te Reo Maori (Sept 12-18) & Pasifika language weeks as they relate to the our school community Adapting teaching and learning programs to be sensitive to the culture and learning aspirations of our students. Cultural competency checks within the classrooms. 	<p>Teachers met each Thursday morning to learn and practice their Te Reo - using common commands, learning appropriate waiata, karakia that they can then take back into the classroom. This was led by Jess Lightbody, a teacher at the school.</p> <p>The school also celebrated the Pasifika language weeks within the classrooms. TEachers were given websites, common phrases and the names of the children in the school who are enrolled as being of the ethnicity.</p>	

Annual Targets 2023

TARGET 1: GROWING STUDENT ACHIEVEMENT (READING)

To provide effective learning and teaching to raise the level of achievement in READING for all students regardless of their ethnicity, if they have a disability or have special education needs.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **READING**.

BASELINE DATA February 2023:

76% of all students are working at or above the expected level in reading

73% of Maori students are working at or above the expected level in reading

85% of Pasifika students are working at or above the expected level in reading

83% of girls are working at or above the expected level in reading

77% of boys are working at or above the expected level in reading

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in reading.
2. **Achieved (92%):** At least 85% of all children will be reading at or above the expected level.
3. **Achieved (100%):** 80% of Maori students will be at or above the expected level.
4. **Achieved (92%):** 85% of boys will be at or above the expected level.

REFLECTION

This year, 92% of our children in Years 3 - 6 are reading at or above the expected level of achievement which is a 2% improvement from the previous year. Our data for reading has always been the highest of the three core curriculum areas of learning and it is good to see that it continues to show improvement.

Professional development and support has been ongoing around MSL in the junior school but with the loss of both of our junior teachers over the course of the year and the subsequent turnover of teachers, this has been a little harder to maintain. However, Sabrina Souza has completed her MSL training and she has continued to support the current teachers so all has not been lost. The current junior teachers also enrolled in a course over the 2023/24 school holidays so that the school can continue with helping children to learn to read and write with a strong basis in phonics.

The upper school has continued to promote reading using Literacy Pro, Epic reading and other reading systems. The visit of the library bus every 3 weeks also encourages the children to become involved with books and reading.

Annual Target 2023

TARGET 2: GROWING STUDENT ACHIEVEMENT (WRITING)

To provide effective learning and teaching to raise the level of achievement in WRITING for all students regardless of their ethnicity, if they have a disability or have special education needs.



ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **WRITING**.

BASELINE DATA February 2023:

- 76% of all students are working at or above the expected level in writing
- 73% of Maori students are working at or above the expected level in writing
- 85% of Pasifika students are working at or above the expected level in writing
- 83% of girls are working at or above the expected level in writing
- 72% of boys are working at or above the expected level in writing

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in writing.
2. **Achieved (89%):** At least 85% of all children will be writing at or above the expected level.
3. **Achieved (88%):** 80% of Maori students will be writing at or above the expected level.
4. **Achieved (91%):** 85% of Pasifika students will be at or above the expected level.
5. **Achieved (81%):** 80% of boys will be writing at or above the expected level.

REFLECTION

This year, 89% of our children were writing at the expected level of achievement in writing in Years 3-6. This is an increase of 4% from the previous year. It has been especially good to see an increase in writing ability across girls, boys, Maori and Pasifika. Asian children have dropped slightly by 2%.

This year, there was no focus or professional development around writing in the school except for some work with the junior school teachers in Years 1 and 2 and this was mainly focused on the teaching of MSL (Multi Sensory Language Approach). However, the knowledge the teachers got from previous years has still been useful and passed on to the newer teachers coming into the school. However, with a big turnover of teachers in the last several years and the subsequent loss of the knowledge and skills learnt by the teachers at the time,, this area may need to be a focus again in order for the writing achievement levels to be maintained going forward.

Annual Target 2023

TARGET 3: GROWING STUDENT ACHIEVEMENT (MATHEMATICS)

To provide effective learning and teaching to raise the level of achievement in MATHEMATICS for all students regardless of their ethnicity, if they have a disability or have special education needs.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **MATHEMATICS**.

BASELINE DATA February 2023:

- 84% of all students are working at or above the expected level in maths
- 82% of Maori students are working at or above the expected level in maths
- 85% of Pasifika students are working at or above the expected level in maths
- 89% of girls are working at or above the expected level in maths
- 81% of boys are working at or above the expected level in maths

TARGETS:

1. **Achieved:** All students below or well below expected level will make progress in mathematics.
2. **Achieved (95%):** At least 87% of all children will be working at or above the expected level in mathematics.
4. **Achieved (100%):** 85% of Maori students will be at or above expected level.
5. **Achieved (92%):** 85% of boys will be at or above expected level.

REFLECTION

This year, 95% of our children in Year 3-6 were working at or above the expected level of achievement in Prime Maths. This is an increase from 88% last year and it is exciting to see the school starting to make an improvement in this area after many years of little growth in the achievement data.

This year, the school has been part of "The Learner First" maths contract with a group of other schools in the area. Various teachers have attended the professional development sessions where the focus has been on creating an atmosphere where children are encouraged to think mathematically throughout the day. The big push was around developing a variety of Rapid Routines which encouraged all children to think through the maths implications and to share their ideas with others. This also allows

children of all ages and abilities to participate at the level that is most appropriate for them. This also helps to promote problem solving. The teachers have been slowly implementing these across the school, and while uptake was initially slow, it did increase as more teachers attended the courses and caught sight of the vision.

The school will continue to be part of this Professional Development in 2024.

Annual Target 2023

TARGET 4: SCHOOL ATTENDANCE

To encourage students and their parents to have regular student attendance at school to support improved outcomes for student wellbeing and achievement.

ANNUAL AIM: To increase the number of students regularly attending school each day, including Maori and Pasifika.

BASELINE DATA 2022:

This is difficult to calculate as Covid and lockdowns had a big effect on school attendance especially in the last two years. Children who have had at least 90% attendance at school (ie no more than 5 days absence per term) has ranged from 23% to 80%.

TARGETS:

1. At least 75% of all children will attend school for 86% of each school term (absence of no more than 7 school days per term).
 - Term 1: 84% of the children attended at least 86% of the term.
 - Term 2: 73% of the children attended at least 86% of the term.
 - Term 3: 70% of the children attended at least 86% of the term.

REFLECTION

Regular school attendance started out well in Term of the year but slowly declined as the year went on with 70% of the children missing no more than 7 school days (ie 86%) of Term 3. More than two thirds of the school have good attendance throughout the year but there are still some children who are missing more school which can adversely affect their ability to achieve academically as well as socially.

School attendance was monitored on a weekly basis for both attendance and lateness and matched against the reasons given by the caregivers.

One regular pattern observed this year was that a number of families took up travel plans that had been disrupted due to Covid in the past few years. This meant longer trips to overseas destinations and children missing school. Sickness also takes its toll, especially in Terms 2 and 3. There were also several children who had add days off through the term - usually for sickness - but these seemed to be too regular. This was discussed with some of the affected parents and we saw a better attendance rate from

	<p><i>the children, but not from all our families. In 2024, the school will need to continue to monitor the attendance of given children to make sure that this does not affect their ability to learn and achieve.</i></p>
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Annual Report 2023

Presiding Member's Report

The Board worked cohesively to support the school throughout the year. Students enjoyed a range of teaching and learning opportunities, and achievement data improved. At the end of 2023, we farewelled our much loved Principal of 19 years, Lyn Hann, and recruited a new school leader. We look forward to 2024 with positivity.

List of all School Board Members

Name of Board Member	Date that Board Member's term finishes
Lyn Hann	January 2024
Setaita Kaiwai	September 2025
Hamish Guthrie	September 2025
Christine Matthews	September 2025
Farzana Gounder	September 2025
Jesyreel Fata	September 2025
Aroha Manganda	November 2023
Courtney Manu	September 2025
Toni Strawbridge	November 2026
Ken Wickens	November 2026
Fiona Risati	September 2025
Ray Rolfe	December 2023

Statement of Variance

[Analysis of Variance](#)

Evaluation and Analysis of the School's Student's Progress and Achievement

Palmerston North Adventist Christian School uses a range of assessment tools to evaluate the progress and achievement of our students. These include, but are not limited to:

- PAT tests
- e-asTTLe assessments
- Running Records
- PR1ME Maths assessments
- SL
- Observations and conversations with students

Students' achievement is reported to parents twice a year - at the end of Term 2 and the end of Term 4. Parents also have the opportunity to attend parent-teacher conferences twice a year to discuss their children's interests, learning preferences, achievement and goals.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **READING**.

BASELINE DATA February 2023:

76% of all students are working at or above the expected level in reading
73% of Maori students are working at or above the expected level in reading
85% of Pasifika students are working at or above the expected level in reading
83% of girls are working at or above the expected level in reading
77% of boys are working at or above the expected level in reading

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in reading.
2. **Achieved (92%):** At least 85% of all children will be reading at or above the expected level.
3. **Achieved (100%):** 80% of Maori students will be at or above the expected level.
4. **Achieved (92%):** 85% of boys will be at or above the expected level.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **WRITING**.

BASELINE DATA February 2023:

76% of all students are working at or above the expected level in writing
73% of Maori students are working at or above the expected level in writing
85% of Pasifika students are working at or above the expected level in writing
83% of girls are working at or above the expected level in writing
72% of boys are working at or above the expected level in writing

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in writing.
2. **Achieved (89%):** At least 85% of all children will be writing at or above the expected level.
3. **Achieved (88%):** 80% of Maori students will be writing at or above the expected level.
4. **Achieved (91%):** 85% of Pasifika students will be at or above the expected level.
5. **Achieved (81%):** 80% of boys will be writing at or above the expected level.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **MATHEMATICS**.

BASELINE DATA February 2023:

84% of all students are working at or above the expected level in maths
82% of Maori students are working at or above the expected level in maths
85% of Pasifika students are working at or above the expected level in maths
89% of girls are working at or above the expected level in maths
81% of boys are working at or above the expected level in maths

TARGETS:

1. **Achieved:** All students below or well below expected level will make progress in mathematics.
2. **Achieved (95%):** At least 87% of all children will be working at or above the expected level in mathematics.
4. **Achieved (100%):** 85% of Maori students will be at or above expected level.
5. **Achieved (92%):** 85% of boys will be at or above expected level.

In 2024, we will review our assessment plan and the use of tools and analysis to inform teaching and learning.

How PNACS has Given Effect to Te Tiriti o Waitangi

During 2023, Palmerston North Adventist Christian School undertook professional learning in te reo and tikanga Māori with Te Mako Orzecki from CORE Education. This also included cultural awareness and sensitivity training. The teacher in charge of te reo Māori reinforced this learning with weekly staff lessons.

We partnered with our local Māori communities, consulting around key strategic decisions and planning and seeking advice on tikanga and kawa.

We acknowledge and celebrate significant dates and events, including but not limited to: Waitangi Day, Matariki, te wiki o te reo Māori, and te Rā o te Pāhua. Increasingly, waiata and karakia are being learned and incorporated into our school days and events.

Statement of Compliance with Employment Policy

As a small school, we have limited opportunities to employ new staff. When we do, we follow our employment and EEO policies. Those with disabilities are supported in their work and given time off as required for health and personal reasons. Staff are provided with opportunities for professional learning. The majority of our staff are women, including leadership. This provides an empathetic environment for women's requirements.

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Palmerston North Adventist Christian School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

This policy is available to all staff, board, and community members. It is overseen and coordinated by the Principal, who reports to the board.

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1575 (excluding GST). The funding was spent on sporting endeavours.

Financial Statements

Provided by Education Services



Palmerston North Adventist Christian School

AUDIT MANAGEMENT LETTER

For the year ended 31 December 2023

Palmerston North | ☎ 06 350 0450 | 196 Broadway Avenue

✉ info@auditink.co.nz | www.auditink.co.nz



14 May 2024

The Board of Trustees
Palmerston North Adventist Christian School
25 Snelson Street
Palmerston North 4410

Dear Trustees

AUDIT MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

We have completed our audit and have forwarded your School's financial statements for the year ended 31 December 2023, including our audit report, to Education Services Limited.

We remind you of your obligation to submit the annual report, which contains the audited financial statements, to the Ministry of Education via the School Data Portal. Please ensure that once your annual report is submitted that it is also published on your website, if you do not have a website, you can contact the Ministry of Education at planning.reporting@education.govt.nz who can publish it on your behalf on the Education Counts website.

In accordance with our usual practice, we include in the attached report all matters arising from our audit of the financial statements for the School which we consider appropriate for the attention of the Board of Trustees ('the Board'). We have discussed the matters with management and their comments have been included, where appropriate.

This correspondence is part of our ongoing discussions as auditors in accordance with International Auditing Standards. This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The audit does not relieve the Board of their responsibilities. The preparation of the annual financial statements is the responsibility of the Board.

Matters we raise are not intended as an attack or criticism of School related personnel and are based on our professional experience. Our recommendations are what we consider "sound" practice in context of your School environment. The benefits of our recommendations may not always be apparent from an education perspective, however, we are reporting from a financial point of view.

We have prepared this report solely for use by the Board and it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy without our prior consent, we would not accept responsibility for any reliance they might place on it.

We would like to take this opportunity to express our appreciation for the assistance and courtesy extended to us by officials and staff of the School.

If you would like to discuss any matters raised in this report, please do not hesitate to contact us.

Yours faithfully

Melanie Strydom
Director



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- 1. Findings and recommendations**
- 2. Summary of unadjusted differences**
- 3. Summary of uncorrected disclosure deficiencies**
- 4. Updates on matters raised in the prior year**
- 5. Other communications**



1. Findings and recommendations

The following matters came to our attention during the course of our audit. These points, whilst not exhaustive, represent matters which we believe should be brought to the attention of those charged with governance. We have also reported our recommendations for improvement to management.

No	Observation	Implication	Recommendation
1	Independent Authorisation of Principal's Expenditure PRIORITY: HIGH We noted an instance where the Principal's expense invoice had not been independently authorised by a member of the Board of Trustees.	Credit cards and reimbursements can be reasonably easily subject to error and fraud and have led to allegations of inappropriate expenditure for some Schools. It is important that all appropriate supporting documents are kept and reviewed thoroughly on a timely basis to prevent errors or unauthorised payments.	We appreciate that it may be difficult to share or delegate the Principal's duty of signing off reimbursement forms, however, no employee should authorise their own expense reimbursement forms. We recommend that you apply a "one-up" principle of approving reimbursements and credit card expenditure. We suggest that the Principal's reimbursements and credit card expenses be approved by the Board or Finance sub-committee.
2	Draft SUE Reports not Reviewed PRIORITY: HIGH We noted during our testing of payroll that the draft SUE reports are not reviewed. We do acknowledge that the review and approval of the final SUE report is being completed.	Final SUE reports are only available after the payment run has been completed therefore, without the draft SUE report being reviewed, there is potential for errors to be missed.	We recommend that the draft SUE report is reviewed by the Office Manager with evidence of ticks and checks and then once the final SUE report is available that this is signed by the Principal and Presiding Member as evidence of approval.
3	Masterfile Changes - Employees PRIORITY: BEST PRACTICE For the 2023 year Schools didn't have the ability to access a complete list of all employee related Masterfile changes within the EdPay system. We understand from the Ministry that the activity history report now provides details of all Masterfile changes (except changes to employees' addresses). However, this change has not been communicated to Schools. EPL and the Ministry are currently refreshing the guidance to Schools on payroll controls, and we have been told that this will be available soon.	While employee Masterfile changes were able to be approved, there was no way of checking they had been actioned in EdPay correctly.	We recommend the School access this newly available Activity History Report via Ed Pay and review Masterfile changes alongside the review of the final SUE report. We recommend that the Board ask management for assurance that appropriate controls are in place at the School over payroll transactions, and that these controls are considered against the updated payroll guidance once it is published by EdPay.



No	Observation	Implication	Recommendation
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4	Segregation of Duties		
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PRIORITY: BEST PRACTICE

We note that significant portions of day-to-day accounting functions are solely under the control of the Office Manager. We wish to emphasise that nothing in our review of your systems has led us in any way to question the integrity of this or any other employee.

Because we have a responsibility to report weaknesses in internal control systems of which we become aware, this matter has been raised again this year though it may already have been raised in previous audits.

We appreciate the difficulty in segregating the Office Manager's duties due to the size of your School, and acknowledge the Board's efforts in implementing policies and procedures to mitigate this risk.

No further action is required in this regard.

No further action is required in this regard.



2. Summary of unadjusted differences

In performing our audit we have identified the following misstatements that have not been adjusted in the financial statements for the year ended 31 December 2023.

Management believes that uncorrected errors do not, either individually or in aggregate, have a material effect on the financial statements for the year ended 31 December 2023.

Description	Assets Dr/(Cr) \$	Liabilities Dr/(Cr) \$	Income Dr/(Cr) \$	Expenses Dr/(Cr) \$
Administration Expenses – Employee Benefits – Salaries				6,317
Accounts Payable – Employee Benefits Payable – Salaries		(6,317)		
<i>To bring in salaries accrual for bulk grant portion of PP21, PP22 and PP23</i>				
Total	-	(6,317)	-	6,317



3. Summary of uncorrected disclosure deficiencies

We have identified the following disclosure deficiencies that have not been adjusted in the financial statements. Management has determined that these disclosure deficiencies do not result in the material misstatement of the financial statements or non-compliance with the applicable legislative framework.

Disclosure deficiency identified	Accounting standard reference
no uncorrected disclosure deficiencies	



4. Updates on matters raised in the prior year

Below follows an update on matters that we as auditors have brought to the attention of those charged with governance in the prior financial year.

No	Observation	Recommendation	Update
1	Publishing of Audit reports Online	Please ensure that your 2022 Annual report and Audit report are uploaded to the School website.	Resolved.
2	Independent Authorisation of Principal's Expenditure	<p>We appreciate that it may be difficult to share or delegate the Principal's duty of signing off reimbursement forms, however, no employee should authorise their own expense reimbursement forms.</p> <p>We recommend that you apply a "one-up" principle of approving reimbursements and credit card expenditure. We suggest that the Principal's reimbursements and credit card expenses be approved by the Board or Finance sub-committee.</p>	Recurring – refer to section 1 point 1.
3	Draft SUE reports not reviewed	We recommend that the draft SUE reports is reviewed by the Office Manager with evidence of ticks and checks and then once the final SUE report is available that this is signed by the Principal and Presiding member as evidence of approval.	Recurring – refer to section 1 point 2.
4	Segregation of duties	No further action is required in this regard	Recurring – refer to section 1 point 4.



5. Other communications

The following matters relevant to our audit are communicated in accordance with the requirements of International Auditing Standards.

Matters communicated	Response
Independence	We confirm that we have maintained our independence in accordance with the independence requirements of the <i>Professional and Ethical Standard 1(Revised): Code of Ethics for Assurance Practitioners</i> issued by the External Reporting Board and, in our professional judgement. Other than in our capacity as auditors, we have no relationship with or interest in Palmerston North Adventist Christian School.
Fraud	No matters relating to fraud, concerning either employees or management came to our attention.
Non-compliance with laws and regulations	We did not become aware of any non-compliance with applicable laws and regulations that may have an impact on the determination of material amounts and disclosures in the financial statements.
Going concern	As part of our audit we are required to assess the ability of the School to continue as a going concern for a period of 12 months post the signing of our audit report. The financial statements have been prepared on a going concern basis. We have not become aware of any events that cast doubt on the School's ability to continue as a going concern for the foreseeable future. Our audit report is not qualified in respect of this matter.
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Accounting policies and financial reporting	We have not become aware of any significant qualitative aspects of the School's accounting practices, including judgements about accounting policies, accounting estimates and financial statements disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, needs to be communicated to the Board.
Fees	Fees for the audit have been billed to the School.
Disagreements with management	We confirm that there have been no disagreements with management over the application of accounting principles, scope of the audit or disclosures.
Serious difficulties in performing the audit	We confirm that there were no significant difficulties encountered in performing the audit.
Consultations management made with other accountants	We have not become aware of any consultations with any other accountants, other than service providers.

Palmerston North Adventist Christian School

School ID Number: 4126



Palmerston North
Adventist™ Christian School

Learning and Growing in God

Analysis of Variance 2023



ANALYSIS of VARIANCE 2023

STRATEGIC AIM 1: GROWING SPECIAL CHARACTER

2023: Developing Restorative practices within the school to promote Special Character and wellbeing for both students and staff.

TARGET	ANALYSIS	REFLECTION
<p>Student Focus</p> <ul style="list-style-type: none"> Students complete a 'before' and 'after' surveys to gauge their understanding of the school's development of restorative practices. Students understand and participate in restorative conversations. Students gain a greater understanding of how their behaviour impacts those around them and behaviour is modified. 	<p>The senior students completed a 'before' survey for Restorative practice but there was no final survey conducted as the facilitator could not be contacted at the end of the year. One child wrote they thought restorative practice was a positive way of being punished! The Life Leaders also participated in a series of webinars focusing on leadership, responsibility and restorative practices that they could use as part of their leadership skills around the school.</p>	<p>The focus on restorative practice makes the children think about how their actions impact those around them and what they need to do to restore relationships with others. This is still in the early stages but it has had a positive affect on the the behaviour of the children.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Discuss restorative practices and work directly with the student leadership team and senior students so that they can start to use the principles each day at school and also outside of the school setting.
<p>Restorative Practice</p> <ul style="list-style-type: none"> Survey staff and students at the beginning of the year and again at the end of the year to determine the growth in the use of Restorative practices within the school. Rewrite the Behaviour Management Plan with Restorative Practice at its core. Engage staff in professional development to develop Restorative Practices across the school. Staff - teachers and support staff - engaged in staff meetings and round table discussions around the practices and use of restorative procedures in their everyday practice/teaching. Staff actually engaging in restorative practices and using restorative conversations to support children to think about their impact on others. Staff using 'Circle' processes to build relationships. 	<p>The Behaviour Management Plan was finalised after several drafts giving the teachers a better understanding of how to manage behaviour and what was seen at minor behaviours and major behaviors and their possible consequences. The staff participated in a number of professional development sessions with Jo Chamberlain, initially looking at understanding the backgrounds and what is important to each child and how to build a strong relationship with each child, also the importance of building these relationships. Sessions then moved onto behaviour management styles and how these create or discourage ownership of behaviour in children. Staff then learnt about the questioning techniques to support children to think about their actions and how this impacted others around them.</p>	<p>The teachers found the sessions on behaviour management styles very informative and made them think about whether we were dealing or teaching children to manage their own behaviour. The questioning technique took time to imbed , with teachers still learning to use these effectively. However, the teachers also found that this did make a difference and there were better outcomes for students and staff when these questions were used.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Continue to work with Jo Chamberlain to further imbed questioning techniques and ways to help children develop empathy and manage their own behaviour.

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STRATEGIC AIM 2: GROWING STUDENT ACHIEVEMENT: NUMERACY

2023: To raise the level of achievement and engagement for all children including Maori and Pasifika in MATHEMATICS.

TARGET	ANALYSIS	REFLECTION
<p>Student Focus</p> <ul style="list-style-type: none"> Develop a championship with appropriate rewards for the learning of basic facts. Create maths competitions for the children to engage in to get them thinking creatively about mathematical solutions to problems. 	<p>The teachers understood the value of teaching the students their basic facts and it became an understood fact that this happens best at school, leaving this to the parents or homework is not sufficient. While competitions and challenges were discussed with the teachers and maths lead teacher, this never actually eventuated.</p>	<p>Staff realised that there were three areas to focus on that helped the children make the best progress across the maths curriculum - place value, basic facts and problem solving techniques. Basic facts need to be taught and practiced in the classroom if the children are to become proficient in this area.</p>
<p>Staff Focus</p> <ul style="list-style-type: none"> Engage in PLD with The Learner First in developing the teaching of mathematics across the school - face to face sessions as well as webinars. Engage in conversations around best practice with other teachers in the school as well as with teachers from other schools. Purposefully reflect on the effective development of mathematical thinking. Use a variety of maths resources to complement the Prime maths system and give children additional experiences in using their mathematical skills and understanding. Observations: <ul style="list-style-type: none"> Observe another teacher below and above your teaching level. Have another teacher observe and discuss ideas and learning Observe a maths lesson in another school. Develop a school-wide maths development plan for Years 1-6. 	<p>The teachers began the year with PLD on how to use the Prime Maths system. They particularly found the sessions on how to develop problem solving skills very useful.</p> <p>Teachers were also able to take part in the webinars each term from "The Learner First" team. However, these sessions seemed to have better traction for the teachers who attended the full day courses held each term and could see first hand the children engaged in Rapid Routines and maths problem solving.</p> <p>TEachers also engaged in whole staff discussions and also junior and senior syndicate meetings around how the maths was being taught and the use of the Rapid Routines and how these supported their maths program.</p>	<p>The Prime Maths professional development was very good for giving an overview of how the system worked but the sessions on the teaching of problem solving were what the teachers found to be extremely helpful for their classroom teaching.</p> <p>The Learner First sessions were excellent but the teachers were slow to pick up the ideas and implement these in the classroom. In hindsight, the senior teachers should have been the ones attending the courses and then let the ideas filter down to the lower end of the school. Developing a maths culture is going to take a little time to develop across the school and needs one teacher to take hold of the ideas and promote these to the others.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Take part in the Maths PLD with Rob Profitt-Whyte Continue to roundtable discussions about maths practice. Continue to push for increased basic facts and place value knowledge - maybe a challenge series?

STRATEGIC AIM 3: GROWING TEACHING AND LEARNING: CULTURAL RESPONSIVENESS

2023: To develop school programs, teaching and attitudes that acknowledge the variety of cultures in our school to support improved communication and student outcomes for all.

TARGET	ANALYSIS	REFLECTION
<p>Professional Development</p> <ul style="list-style-type: none"> Core Education PLD – Te Mako, developing learning around Te Reo Maori for the teachers 	<p>The staff engaged in professional development with Te Mako Orzencki each week for 10 sessions, learning the basis of Maori, Te Reo and the important customs for Maori.</p>	<p>Engaging Geroge Davis and Jodie to work with the children in learning Maori customs, mau rakau and waiata each Friday morning. The children followed this up with a visit to the Foxton Marae which they all enjoyed - however, the senior children have requested that next time they to spend more time at the marae as each part of the school only got half a day which didn't allow for any indepth learning and engagement. This was also well supported by the parents.</p>
<p>Community Consultation and Participation</p> <ul style="list-style-type: none"> Consultation groups representing the different cultures - Maori, Pasifika, Indian, Filipino Address areas raised by the groups Create contacts to support the school in their cultural activities Develop Maori and Pasifika performance groups 	<p>The school engaged in the International; Evening in the middle of the year where all the cultures of the school were celebrated and children were given a chance to perform their cultural items. Some of the groups also performed at the preschool later in the year.</p> <p>The school mainly focused on the development of Maori in the school in 2023 which culminated in the school visiting a marae in Foxton, learning to be part of a powhiri and also performing waiata and the haka at prizegiving at the end of the year under the direction of George Davis.</p>	<p>It was also amazing watching the children singing their waiata and then being the recipient of the haka at the end of prizegiving - a very moving experience.</p> <p>Next year - 2024:</p> <ul style="list-style-type: none"> Kapa haka as part of the classroom curriculum NZ Histories, local history taught in the classroom
<p>Cultural competency within the school</p> <ul style="list-style-type: none"> Develop the use of Te Reo amongst teachers with the view of this then being on-taught to the students. Celebrate Te Reo Maori (Sept 12-18) & Pasifika language weeks as they relate to the our school community Adapting teaching and learning programs to be sensitive to the culture and learning aspirations of our students. Cultural competency checks within the classrooms. 	<p>Teachers met each Thursday morning to learn and practice their Te Reo - using common commands, learning appropriate waiata, karakia that they can then take back into the classroom. This was led by Jess Lightbody, a teacher at the school.</p> <p>The school also celebrated the Pasifika language weeks within the classrooms. TEachers were given websites, common phrases and the names of the children in the school who are enrolled as being of the ethnicity.</p>	

Annual Targets 2023

TARGET 1: GROWING STUDENT ACHIEVEMENT (READING)

To provide effective learning and teaching to raise the level of achievement in READING for all students regardless of their ethnicity, if they have a disability or have special education needs.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **READING**.

BASELINE DATA February 2023:

76% of all students are working at or above the expected level in reading

73% of Maori students are working at or above the expected level in reading

85% of Pasifika students are working at or above the expected level in reading

83% of girls are working at or above the expected level in reading

77% of boys are working at or above the expected level in reading

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in reading.
2. **Achieved (92%):** At least 85% of all children will be reading at or above the expected level.
3. **Achieved (100%):** 80% of Maori students will be at or above the expected level.
4. **Achieved (92%):** 85% of boys will be at or above the expected level.

REFLECTION

This year, 92% of our children in Years 3 - 6 are reading at or above the expected level of achievement which is a 2% improvement from the previous year. Our data for reading has always been the highest of the three core curriculum areas of learning and it is good to see that it continues to show improvement.

Professional development and support has been ongoing around MSL in the junior school but with the loss of both of our junior teachers over the course of the year and the subsequent turnover of teachers, this has been a little harder to maintain. However, Sabrina Souza has completed her MSL training and she has continued to support the current teachers so all has not been lost. The current junior teachers also enrolled in a course over the 2023/24 school holidays so that the school can continue with helping children to learn to read and write with a strong basis in phonics.

The upper school has continued to promote reading using Literacy Pro, Epic reading and other reading systems. The visit of the library bus every 3 weeks also encourages the children to become involved with books and reading.

Annual Target 2023

TARGET 2: GROWING STUDENT ACHIEVEMENT (WRITING)

To provide effective learning and teaching to raise the level of achievement in WRITING for all students regardless of their ethnicity, if they have a disability or have special education needs.



ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **WRITING**.

BASELINE DATA February 2023:

- 76% of all students are working at or above the expected level in writing
- 73% of Maori students are working at or above the expected level in writing
- 85% of Pasifika students are working at or above the expected level in writing
- 83% of girls are working at or above the expected level in writing
- 72% of boys are working at or above the expected level in writing

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in writing.
2. **Achieved (89%):** At least 85% of all children will be writing at or above the expected level.
3. **Achieved (88%):** 80% of Maori students will be writing at or above the expected level.
4. **Achieved (91%):** 85% of Pasifika students will be at or above the expected level.
5. **Achieved (81%):** 80% of boys will be writing at or above the expected level.

REFLECTION

This year, 89% of our children were writing at the expected level of achievement in writing in Years 3-6. This is an increase of 4% from the previous year. It has been especially good to see an increase in writing ability across girls, boys, Maori and Pasifika. Asian children have dropped slightly by 2%.

This year, there was no focus or professional development around writing in the school except for some work with the junior school teachers in Years 1 and 2 and this was mainly focused on the teaching of MSL (Multi Sensory Language Approach). However, the knowledge the teachers got from previous years has still been useful and passed on to the newer teachers coming into the school. However, with a big turnover of teachers in the last several years and the subsequent loss of the knowledge and skills learnt by the teachers at the time,, this area may need to be a focus again in order for the writing achievement levels to be maintained going forward.

Annual Target 2023

TARGET 3: GROWING STUDENT ACHIEVEMENT (MATHEMATICS)

To provide effective learning and teaching to raise the level of achievement in MATHEMATICS for all students regardless of their ethnicity, if they have a disability or have special education needs.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **MATHEMATICS**.

BASELINE DATA February 2023:

- 84% of all students are working at or above the expected level in maths
- 82% of Maori students are working at or above the expected level in maths
- 85% of Pasifika students are working at or above the expected level in maths
- 89% of girls are working at or above the expected level in maths
- 81% of boys are working at or above the expected level in maths

TARGETS:

1. **Achieved:** All students below or well below expected level will make progress in mathematics.
2. **Achieved (95%):** At least 87% of all children will be working at or above the expected level in mathematics.
4. **Achieved (100%):** 85% of Maori students will be at or above expected level.
5. **Achieved (92%):** 85% of boys will be at or above expected level.

REFLECTION

This year, 95% of our children in Year 3-6 were working at or above the expected level of achievement in Prime Maths. This is an increase from 88% last year and it is exciting to see the school starting to make an improvement in this area after many years of little growth in the achievement data.

This year, the school has been part of "The Learner First" maths contract with a group of other schools in the area. Various teachers have attended the professional development sessions where the focus has been on creating an atmosphere where children are encouraged to think mathematically throughout the day. The big push was around developing a variety of Rapid Routines which encouraged all children to think through the maths implications and to share their ideas with others. This also allows

children of all ages and abilities to participate at the level that is most appropriate for them. This also helps to promote problem solving. The teachers have been slowly implementing these across the school, and while uptake was initially slow, it did increase as more teachers attended the courses and caught sight of the vision.

The school will continue to be part of this Professional Development in 2024.

Annual Target 2023

TARGET 4: SCHOOL ATTENDANCE

To encourage students and their parents to have regular student attendance at school to support improved outcomes for student wellbeing and achievement.

ANNUAL AIM: To increase the number of students regularly attending school each day, including Maori and Pasifika.

BASELINE DATA 2022:

This is difficult to calculate as Covid and lockdowns had a big effect on school attendance especially in the last two years. Children who have had at least 90% attendance at school (ie no more than 5 days absence per term) has ranged from 23% to 80%.

TARGETS:

1. At least 75% of all children will attend school for 86% of each school term (absence of no more than 7 school days per term).
 - Term 1: 84% of the children attended at least 86% of the term.
 - Term 2: 73% of the children attended at least 86% of the term.
 - Term 3: 70% of the children attended at least 86% of the term.

REFLECTION

Regular school attendance started out well in Term of the year but slowly declined as the year went on with 70% of the children missing no more than 7 school days (ie 86%) of Term 3. More than two thirds of the school have good attendance throughout the year but there are still some children who are missing more school which can adversely affect their ability to achieve academically as well as socially.

School attendance was monitored on a weekly basis for both attendance and lateness and matched against the reasons given by the caregivers.

One regular pattern observed this year was that a number of families took up travel plans that had been disrupted due to Covid in the past few years. This meant longer trips to overseas destinations and children missing school. Sickness also takes its toll, especially in Terms 2 and 3. There were also several children who had add days off through the term - usually for sickness - but these seemed to be too regular. This was discussed with some of the affected parents and we saw a better attendance rate from

	<p><i>the children, but not from all our families. In 2024, the school will need to continue to monitor the attendance of given children to make sure that this does not affect their ability to learn and achieve.</i></p>
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Annual Report 2023

Presiding Member's Report

The Board worked cohesively to support the school throughout the year. Students enjoyed a range of teaching and learning opportunities, and achievement data improved. At the end of 2023, we farewelled our much loved Principal of 19 years, Lyn Hann, and recruited a new school leader. We look forward to 2024 with positivity.

List of all School Board Members

Name of Board Member	Date that Board Member's term finishes
Lyn Hann	January 2024
Setaita Kaiwai	September 2025
Hamish Guthrie	September 2025
Christine Matthews	September 2025
Farzana Gounder	September 2025
Jesyreel Fata	September 2025
Aroha Manganda	November 2023
Courtney Manu	September 2025
Toni Strawbridge	November 2026
Ken Wickens	November 2026
Fiona Risati	September 2025
Ray Rolfe	December 2023

Statement of Variance

[Analysis of Variance](#)

Evaluation and Analysis of the School's Student's Progress and Achievement

Palmerston North Adventist Christian School uses a range of assessment tools to evaluate the progress and achievement of our students. These include, but are not limited to:

- PAT tests
- e-asTTLe assessments
- Running Records
- PR1ME Maths assessments
- SL
- Observations and conversations with students

Students' achievement is reported to parents twice a year - at the end of Term 2 and the end of Term 4. Parents also have the opportunity to attend parent-teacher conferences twice a year to discuss their children's interests, learning preferences, achievement and goals.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **READING**.

BASELINE DATA February 2023:

76% of all students are working at or above the expected level in reading
73% of Maori students are working at or above the expected level in reading
85% of Pasifika students are working at or above the expected level in reading
83% of girls are working at or above the expected level in reading
77% of boys are working at or above the expected level in reading

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in reading.
2. **Achieved (92%):** At least 85% of all children will be reading at or above the expected level.
3. **Achieved (100%):** 80% of Maori students will be at or above the expected level.
4. **Achieved (92%):** 85% of boys will be at or above the expected level.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **WRITING**.

BASELINE DATA February 2023:

76% of all students are working at or above the expected level in writing
73% of Maori students are working at or above the expected level in writing
85% of Pasifika students are working at or above the expected level in writing
83% of girls are working at or above the expected level in writing
72% of boys are working at or above the expected level in writing

TARGETS:

1. **Achieved:** All students below or well below the expected level will make progress in writing.
2. **Achieved (89%):** At least 85% of all children will be writing at or above the expected level.
3. **Achieved (88%):** 80% of Maori students will be writing at or above the expected level.
4. **Achieved (91%):** 85% of Pasifika students will be at or above the expected level.
5. **Achieved (81%):** 80% of boys will be writing at or above the expected level.

ANNUAL AIM: To increase the number of students in the school, including Maori and Pasifika who are achieving at or above the expected level in **MATHEMATICS**.

BASELINE DATA February 2023:

84% of all students are working at or above the expected level in maths
82% of Maori students are working at or above the expected level in maths
85% of Pasifika students are working at or above the expected level in maths
89% of girls are working at or above the expected level in maths
81% of boys are working at or above the expected level in maths

TARGETS:

1. **Achieved:** All students below or well below expected level will make progress in mathematics.
2. **Achieved (95%):** At least 87% of all children will be working at or above the expected level in mathematics.
4. **Achieved (100%):** 85% of Maori students will be at or above expected level.
5. **Achieved (92%):** 85% of boys will be at or above expected level.

In 2024, we will review our assessment plan and the use of tools and analysis to inform teaching and learning.

How PNACS has Given Effect to Te Tiriti o Waitangi

During 2023, Palmerston North Adventist Christian School undertook professional learning in te reo and tikanga Māori with Te Mako Orzecki from CORE Education. This also included cultural awareness and sensitivity training. The teacher in charge of te reo Māori reinforced this learning with weekly staff lessons.

We partnered with our local Māori communities, consulting around key strategic decisions and planning and seeking advice on tikanga and kawa.

We acknowledge and celebrate significant dates and events, including but not limited to: Waitangi Day, Matariki, te wiki o te reo Māori, and te Rā o te Pāhua. Increasingly, waiata and karakia are being learned and incorporated into our school days and events.

Statement of Compliance with Employment Policy

As a small school, we have limited opportunities to employ new staff. When we do, we follow our employment and EEO policies. Those with disabilities are supported in their work and given time off as required for health and personal reasons. Staff are provided with opportunities for professional learning. The majority of our staff are women, including leadership. This provides an empathetic environment for women's requirements.

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Palmerston North Adventist Christian School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

This policy is available to all staff, board, and community members. It is overseen and coordinated by the Principal, who reports to the board.

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1575 (excluding GST). The funding was spent on sporting endeavours.

Financial Statements

Provided by Education Services