

30/05/2024

Warren Johnstone
BDO Christchurch Audit Limited
Level 4, 287/293 Durham Street North,
Christchurch Central
CHRISTCHURCH 8013

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Cobden School (the School) for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- We have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2023; and
 - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter at appendix 1;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully,

Signed by:

0F7B0513BBDA44CD

Presiding Member

Signed by:

069F4E9B3987D4BB

Principal

There are no uncorrected misstatements

COBDEN SCHOOL

Annual Financial Statements For the year ended 31 December 2023

Ministry Number: 3322
Principal: Noula Markham
School Address: 53 Fox Street, Cobden, Greymouth
School Phone: 03 7687465
School Email: reception@cobden.school.nz

Members of the Board of Trustees

Name	Ceased
Suzanne Beckett	
Natalie Palenski	
Belinda Colman	
Michelle Urban	
Noula Markham - Principal	

The term finishes except for the principal in July 2025.

Accountant / Service Provider:
Geoff Gillam Consultants

Cobden School

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Cobden School Annual Report and Financial Statements

Cobden 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.

Belinda Coleman

Full Name of Presiding Member

Signed by:
Belinda Coleman
0F7B0513BBDA44CD

Signature of Presiding Member

30/05/2024

Date:

Noula Markham

Full Name of Principal

Signed by:
Noula Markham
069F4E9B3987D4BB

Signature of Principal

30/05/2024

Date:

Cobden School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Restated Actual \$
Revenue				
Government Grants	2	1,341,027	1,152,907	1,159,060
Government Grants Resource Teachers of Learning and Behaviour	16	1,747,078	1,717,850	1,546,628
Locally Raised Funds	3	21,895	500	21,910
Interest		8,225	1,500	2,236
		<u>3,118,225</u>	<u>2,872,757</u>	<u>2,729,834</u>
Expenses				
Locally Raised Funds	3	5,360	-	6,880
Learning Resources	4	765,160	749,975	793,208
Resource Teachers of Learning and Behaviour	16	1,747,078	1,717,850	1,546,628
Administration	5	170,956	92,695	126,300
Interest		1,318	-	1,863
Property	6	355,541	341,730	296,284
Loss on Disposal of Property, Plant and Equipment		1,272	-	-
		<u>3,046,685</u>	<u>2,902,250</u>	<u>2,771,163</u>
Net Surplus / (Deficit)		71,540	(29,493)	(41,329)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>71,540</u></u>	<u><u>(29,493)</u></u>	<u><u>(41,329)</u></u>

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

Cobden School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Actual 2023 \$	Budget (Unaudited) 2023 \$	Restated Actual 2022 \$
Balance at 1 January	150,483	150,483	191,812
Total comprehensive revenue and expense for the year (1)	71,540	(29,493)	(41,329)
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>222,023</u>	<u>120,990</u>	<u>150,483</u>
Accumulated comprehensive revenue and expense	222,023	120,990	150,483
Equity at 31 December 2023	<u>222,023</u>	<u>120,990</u>	<u>150,483</u>

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.

Cobden School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Restated Actual \$
Current Assets				
Cash and Cash Equivalents	7	212,570	51,125	92,369
Accounts Receivable	8	152,208	150,000	161,050
GST Receivable		15,679	5,000	9,698
Prepayments		8,740	5,000	12,812
Investments	9	60,000	60,000	100,000
Funds owing for Capital Works Projects	15	-	-	14,314
		<u>449,197</u>	<u>271,125</u>	<u>390,243</u>
Current Liabilities				
Accounts Payable	11	225,445	165,000	176,585
Revenue Received in Advance	12	23,898	32,034	68,565
Provision for Cyclical Maintenance	13	29,323	35,000	88,446
Finance Lease Liability - Current Portion	14	20,355	20,000	18,422
Funds held for Capital Works Projects	15	50,168	-	-
		<u>349,189</u>	<u>252,034</u>	<u>352,018</u>
Working Capital Surplus or (Deficit)		100,008	19,091	38,225
Non-current Assets				
Property, Plant and Equipment	10	172,277	137,199	162,699
		<u>172,277</u>	<u>137,199</u>	<u>162,699</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	13,233	15,000	10,042
Finance Lease Liability	14	37,029	20,300	40,399
		<u>50,262</u>	<u>35,300</u>	<u>50,441</u>
Net Assets		<u>222,023</u>	<u>120,990</u>	<u>150,483</u>
Equity		<u>222,023</u>	<u>120,990</u>	<u>150,483</u>

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

Cobden School

Cash Flow Statement

For the year ended 31 December 2023

	2023	2023	2022
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	413,905	326,579	1,921,407
Locally Raised Funds	21,895	500	23,910
Goods and Services Tax (net)	(5,981)	4,698	(8,402)
Payments to Employees	(185,496)	(193,116)	(282,098)
Payments to Suppliers	(149,974)	(181,276)	(1,664,910)
Interest Received	7,686	2,109	1,627
Net cash from / (to) the Operating Activities	102,035	(40,506)	(8,466)
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	(849)	-	423
Purchase of PPE (and Intangibles)	(20,408)	-	(4,968)
Purchase of Investments	-	-	(100,000)
Proceeds from Sale of Investments	40,000	40,000	-
Net cash from / (to) the Investing Activities	18,743	40,000	(104,545)
Cash flows from Financing Activities			
Finance Lease Payments	(20,392)	(18,521)	(17,700)
Funds Administered on Behalf of Third Parties	19,815	(22,217)	2,798
Net cash from Financing Activities	(577)	(40,738)	(14,902)
Net increase/(decrease) in cash and cash equivalents	120,201	(41,244)	(127,913)
Cash and cash equivalents at the beginning of the year	7	92,369	92,369
Cash and cash equivalents at the end of the year	7	212,570	51,125
		92,369	220,282

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

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

Cobden School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2023

a) Reporting Entity

Cobden 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 of Trustees (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 reports 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 PBE Accounting Standards (PBE IPSAS) 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 publically accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

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 10.

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 14.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) 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.

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 not trivial.

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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:	Years
Building improvements – Crown	10-50
Furniture and equipment	5-15
Information and communication technology	3-5
Term of Lease	3
Plant	3-10
Library resources	10

k) 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.

l) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned. The School holds sufficient funds to enable the refund of unearned fees, should the School be unable to provide the services to which they relate.

n Provision for Cyclical Maintenance

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

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds held for Capital works

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

u) Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	489,297	317,907	424,205
Teachers' Salaries Grants	592,746	590,000	542,773
Use of Land and Buildings Grants	246,509	245,000	192,082
Other Government Grants	12,475	-	-
	<u>1,341,027</u>	<u>1,152,907</u>	<u>1,159,060</u>

The school has opted in to the donations scheme for this year. Total amount received was \$11,251.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
Donations & Bequests	13,139	-	5,660
Fees for Extra Curricular Activities	5,951	500	12,357
Trading	2,805	-	3,893
	<u>21,895</u>	<u>500</u>	<u>21,910</u>
<i>Expenses</i>			
Extra Curricular Activities Costs	2,130	-	4,066
Trading	3,230	-	2,814
	<u>5,360</u>	<u>-</u>	<u>6,880</u>
<i>Surplus for the year Locally raised funds</i>	<u>16,535</u>	<u>500</u>	<u>15,030</u>

4 Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	39,262	26,475	22,306
Employee Benefits - Salaries	690,635	689,000	736,059
Staff Development	5,901	9,000	4,017
Depreciation	29,362	25,500	30,826
	<u>765,160</u>	<u>749,975</u>	<u>793,208</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,513	5,513	5,250
Board of Trustees Fees	2,155	3,000	2,085
Board of Trustees Expenses	4,042	3,600	3,992
Communication	4,221	4,800	4,814
Consumables	8,337	13,082	12,263
School Lunches Programme	92,671	-	38,891
Staff Expenses	3,180	6,100	3,179
Other	6,578	6,600	7,666
Employee Benefits - Salaries	44,259	50,000	48,160
	<u>170,956</u>	<u>92,695</u>	<u>126,300</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,142	4,000	3,962
Cyclical Maintenance Provision	7,395	5,000	8,716
Grounds	7,717	2,750	4,497
Heat, Light and Water	14,013	15,500	14,464
Rates	7,774	3,000	2,979
Repairs and Maintenance	23,315	20,480	29,066
Use of Land and Buildings - Non-Integrated	246,509	245,000	192,082
Employee Benefits - Salaries	44,676	46,000	40,518
	<u>355,541</u>	<u>341,730</u>	<u>296,284</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	400	400	400
Bank Accounts	212,170	50,725	91,969
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>212,570</u>	<u>51,125</u>	<u>92,369</u>

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

Of the \$212,750 Cash and Cash Equivalents, \$50,168 is held by the School on behalf of the RTLB cluster. See note 16 for details of how the funding received for the cluster has been spent in the year

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Debtors	-	-	-
Debtor Ministry of Education	2,550	-	8,672
Interest Accrued	1,148	-	609
Teacher Salaries Grant Receivable	148,510	150,000	151,769
	<u>152,208</u>	<u>150,000</u>	<u>161,050</u>
Receivables from Exchange Transactions	1,148	-	609
Receivables from Non-Exchange Transactions	151,060	150,000	160,441
	<u>152,208</u>	<u>150,000</u>	<u>161,050</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	60,000	60,000	100,000

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2023.

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	79,012	-	-	-	(3,593)	75,419
Furniture and Equipment	2,630	3,910	-	-	(851)	5,689
Information and Communication Plant	1,054	3,400	-	-	(883)	3,571
Plant	20,622	17,347	(1,272)	-	(6,828)	29,869
Leased Assets	59,067	19,150	-	-	(20,612)	57,605
Library Resources	314	-	-	-	(190)	124
Balance at 31 December 2023	162,699	43,807	(1,272)	-	(32,957)	172,277

The RTLB Cluster has a leased photocopier. Depreciation of \$6,272 (2022: \$6,272) is allocated to RTLB expenses.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	213,108	(137,689)	75,419	213,108	(134,096)	79,012
Furniture and Equipment	44,522	(38,833)	5,689	40,612	(37,982)	2,630
Information and Communication Plant	29,145	(25,574)	3,571	35,227	(34,173)	1,054
Plant	113,085	(83,216)	29,869	101,776	(81,154)	20,622
Leased Assets	81,514	(23,909)	57,605	77,291	(18,224)	59,067
Library Resources	11,138	(11,014)	124	11,138	(10,824)	314
Balance at 31 December	492,512	(320,235)	172,277	479,152	(316,453)	162,699

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.

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	72,491	10,000	21,700
Employee Benefits Payable - Salaries	148,510	150,000	151,769
Employee Benefits Payable - Leave Accrual	4,444	5,000	3,116
	225,445	165,000	176,585
Payables for Exchange Transactions	225,445	165,000	176,585
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	225,445	165,000	176,585

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Resource Teachers Learning and Behaviour	19,109	32,034	61,907
Funds Held on Behalf of Third Parties	4,789	-	6,658
	23,898	32,034	68,565

The school in 2023 returned to the MOE \$13,717 from the funds held in 2022 for Resource Teachers Learning and Behaviour.

13. Provision for Cyclical Maintenance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	98,488	98,488	89,772
Increase to the Provision During the Year	7,395	5,000	8,716
Use of the Provision During the Year	(63,327)	(53,488)	-
Provision at the End of the Year	<u>42,556</u>	<u>50,000</u>	<u>98,488</u>
Cyclical Maintenance - Current	29,323	35,000	88,446
Cyclical Maintenance - Non current	13,233	15,000	10,042
	<u>42,556</u>	<u>50,000</u>	<u>98,488</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

14. Finance Lease Liability

The School has entered into a finance lease agreement for a photocopier. Minimum lease payments payable:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	20,355	20,000	18,422
Later than One Year and no Later than Five Years	37,029	20,300	40,399
Future Finance Charges	-	-	-
	<u>57,384</u>	<u>40,300</u>	<u>58,821</u>
Represented by			
Finance lease liability - Current	20,355	20,000	18,422
Finance lease liability - Non current	37,029	20,300	40,399
	<u>57,384</u>	<u>40,300</u>	<u>58,821</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2023	Opening Balances	Receipts from MoE	Payments	Closing Balances
		\$	\$	\$	\$
Pool Pipes	<i>completed</i>	-	31,310	(31,310)	-
Block B remediation	<i>completed</i>	-	7,045	(7,045)	-
Cladding and Roofing	<i>in progress</i>	(10,114)	110,737	(105,326)	(4,703)
Implement Shed	<i>in progress</i>	-	54,371	-	54,371
Toilet Project	<i>in progress</i>	(4,200)	39,975	(35,275)	500
Totals		<u>(14,314)</u>	<u>243,438</u>	<u>(178,956)</u>	<u>50,168</u>
	2022	Opening Balances	Receipts from MoE	Payments	Closing Balances
		\$	\$	\$	\$
Cladding and Roofing	<i>in progress</i>	-	51,931	(62,045)	(10,114)
Office Damage	<i>completed</i>	-	(17,902)	(17,902)	-
Toilet Project	<i>in progress</i>	-	10,048	(4,200)	(4,200)
Totals		<u>-</u>	<u>44,077</u>	<u>(84,147)</u>	<u>(14,314)</u>

16. Funds for RTLB Services

Cobden School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools. This note discloses how the Ministry grant was applied to RTLB services.

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<i>Revenue</i>			
Teachers' Salary Grant	1,464,376	1,450,000	1,309,607
Administration Grant	45,737	45,737	45,662
Learning Support Funding	90,051	97,057	97,057
Travel grant	93,864	90,052	90,052
Interest	2,278	100	504
Other	7,974	5,031	21,877
Income received prior years spent in current year (income not spent)	42,798	29,873	(18,131)
	<u>1,747,078</u>	<u>1,717,850</u>	<u>1,546,628</u>
<i>Expenses</i>			
Employee Benefit - Salaries	1,464,376	1,450,000	1,309,607
Payment to MOE	13,717	-	-
Administration	111,398	111,850	94,783
Learning Support	79,282	94,000	93,182
Travel	78,305	62,000	49,056
	<u>1,747,078</u>	<u>1,717,850</u>	<u>1,546,628</u>
Funds held at beginning of the year	61,907	61,907	43,776
Year end liability Adjustments	(42,798)	(29,873)	18,131
Funds Held at Year End	<u>19,109</u>	<u>32,034</u>	<u>61,907</u>

The RTLB Cluster funds 50% of the annual cost for the photocopier finance lease.

17. Related Party Transactions

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

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

Mr Wayne Markham is the principals husband whose services have been used for maintenance. The total value of all transactions for the year was \$12,359. Because the total value of all transactions is less than \$25,000 for the year, the Board is not required Ministry conflict of interest approval under section 103 of the Education Act 1989.

18. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,155	2,085
<i>Leadership Team</i>		
Remuneration	270,729	264,011
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>272,884</u>	<u>266,096</u>
Total full-time equivalent personnel	<u>2.00</u>	<u>2.00</u>

There are 4 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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	2022 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	11	2
110 - 120	0	1
120 - 130	1	0
	12	2
	12	2

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

19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$0	\$0
Number of People	-	-

20. Contingencies

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

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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.

Contingent Asset- Additional funding wash up payment

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements.

21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has commitments to Capital Works Project per note 15. These projects are fully funded by the Ministry of Education.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

As at 31 December 2023 the Board has no operating contracts:

(Operating commitments at 31 December 2022: nil)

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Cash and receivables

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	212,570	51,125	92,369
Receivables	152,208	150,000	161,050
Investments - Term Deposits	60,000	60,000	100,000
Total Cash and Receivables	424,778	261,125	353,419

Financial liabilities measured at amortised cost

Payables	225,445	165,000	176,585
Finance Leases	57,384	40,300	58,821
Total Financial Liabilities Measured at Amortised Cost	282,829	205,300	235,406

23. Comparatives

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

24. Events After Balance Date

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

COBDEN SCHOOL

53 Fox St
Cobden
Greymouth
03 768 7465
www.cobden.school.nz



Cobden School Kiwi Sport Funding 2023

Kiwisport, a government funding initiative to facilitate students' participation in organised sports, has played a vital role in supporting our school's sports programs. In the fiscal year 2023, our school received a total Kiwisport funding of \$1025, contributing significantly to the enhancement of our sports-related activities.

This funding has been strategically allocated to address various needs within our sports programs. A portion of the funds was dedicated to acquiring essential equipment for both winter and summer sports, ensuring that our students have access to the necessary tools to participate and develop their skills actively. Additionally, Kiwisport funding has been utilised to cover competition fees, enabling our students to engage in competitive events, and fostering a spirit of teamwork, sportsmanship, and personal growth.



Statement of Variance 2023

Te Kura o Cobden

Cobden School

Our vision: **A community of learners where wellbeing and relationships encourage ākongā to be confident, engaged and caring critical thinkers** has given us a mandate to create new pathways to build greater success for our school.

Strategic Goal 1: To build a strong partnership with iwi and strengthen our cultural capabilities.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
Schoolwide PLD (Professional Learning Development) focused on cultural capabilities with support from Te Runanga o Ngāti Waewae	<p>Deepened understanding of our local culture, history, and values by incorporating pūrākau (local narratives) into our curriculum. These pūrākau proved to be powerful tools in connecting students with their heritage and fostering a sense of identity and belonging within our distinct community.</p> <p>Developed cultural responsive practices within teaching and learning and school community.</p> <p>We received feedback on our cultural capabilities within the classroom setting from PLD provider.</p> <p>Hui at Arahura Marae: we have continued our professional learning journey with kōrero/training, shared kai and Matariki planning & te reo progressions.</p> <p>Review of Te Tiriti within our school wode practices.</p>	<p>MOE funded PLD Milestone Plans and reports.</p> <p>Ongoing school practice self review of Te Tiriti</p> <p>Attendance of School/Board at hui at Arahura marae with a focus on equity and Te Tiriti</p>	The development of te reo progressions across the school is currently in the initial phases. We plan to engage in additional consultation with Te Rūnanga o Ngāti Waewae as we strive to manage this process thoroughly and appropriately.	<p>Commit to formal Te Reo lessons for teachers.</p> <p>Continue the development and implement te reo progressions.</p>
Align our graduate profile and 3 C's with Maori world view	Actively listening to the feedback of our localised curriculum, graduate profile and school-wide expectations in order to develop a greater understanding of Māori world view and local narratives, with support from iwi this will strengthen relationships and build a greater sense of belonging for all our ākongā, as well as deepening our cultural responsiveness practices within teaching, learning and school community.	Trial of Poutama Reo framework. (used to assess the current provision of Māori language, and encourages ongoing internal evaluation and inquiry directed at improving Māori language outcomes across the school).		Continue to review localised curriculum.
Co-construct a plan that provides support to our local iwi	<p>A school-wide commitment to professional learning to consolidate our cultural capabilities through a greater understanding of tikanga and the building of a reciprocal responsive relationship.</p> <p>Arranged pilot - Ruru Mātauranga, and Reo Māori Mai in partnership with/on behalf of Te Rūnanga o Ngāti Waewae and Te Rūnanga o Makaawhio.</p>	<p>MOE funded PLD: Through Ngāti Waewae</p> <p>Ongoing school practice self review of Te Tiriti</p> <p>School/Board hui at Arahura marae with a focus on equity and Te Tiriti</p>		Continue with collaboration and support for and by iwi.

Strategic Goal 2: To strengthen links between home and school to increase engagement

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>Creating meaningful opportunities for whānau to support students within the school setting</p>	<p>Whānau support was strengthened through a review of the enrolment induction process. This included consultation with new whānau around our revised processes</p> <p>Increased attendance of whānau at school events.</p> <p>Planned whānau engagement opportunities within teaching and learning programmes as well as impromptu opportunities, this includes inside and out of the classroom activities.</p> <p>Whānau supported Hokitika trip - Athletics and swimming Financial thinking, which is bringing their expertise to Cobden</p>	<p>Whānau engages with the principal and teachers, offering feedback through both scheduled and informal interactions, as well as via social media platforms. It is crucial for Whānau to feel a sense of connection to the school.</p>		<p>Creating meaningful opportunities for whānau to support students within the school setting</p> <p>Develop a greater online presence and ways of working that promotes and celebrates Cobden</p>
<p>Develop a whānau engagement plan</p>	<p>Teachers started to plan meaningful opportunities for whānau to be involved in the learning.</p> <p>More deliberate acts to engage whānau</p> <p>Tracking engagement opportunities</p>	<p>Log of whānau engagement opportunities.</p> <p>3-way learning conferences with 69% of whānau and ākonga attending.</p>		<p>Deliberate acts to increase engagement with whānau</p>

Strategic Goal 3: To provide a safe physical and emotional learning environment

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
<p>MoE funding & other initiatives</p>	<p>The Regional Response Funding (RRF) was received for initiatives to raise regular attendance rates. We designed and implemented a Social Media Attendance campaign that was launched on Youtube, Tiktok, and Facebook mid-term 2 through to end of term 4 Social media analytics were monitored to measure engagement.</p> <p>Continuation of:</p> <ul style="list-style-type: none"> ● Fruit in Schools ● Breakfast in Schools ● Ka, Ora, Ka Ako lunch programme <p>Continuation of Heathy Active Learning school wide initiative.</p> <p>Mana Ake targeted student programmes: Rock and Water, Seasons of Growth, Friendship Programme</p>	<p>https://create.piktochart.com/output/61538201-a-ttendance-infographic-2023</p> <p>Consultation reflect that these are important for our ākongā.</p> <p>Understanding and recognising the value of the Health and Physical Education and Hauora curriculum has increased. This was verified through consultation</p>	<p>During the year there were quite a lot of sickness around. This was particularly significant in terms 2-3</p> <p>Refer to Attendance Graph 1.</p>	<p>We will continue to access RRF and further develop our current initiatives, creating a healthy and active learning environment where ākongā are present, participating, and making progress in their learning.</p> <p>Continue using online platforms as an engagement tool.</p>
<p>Fostering a supportive learning environment through the review of PB4L and trauma-informed practices</p>	<p>Supported students to further develop their ability to :</p> <ul style="list-style-type: none"> ● express their own values ● explore, with compassion, the values of others ● critically analyse values and actions based on these ● discuss disagreements that arise from differences in values and negotiate solutions ● Trends in attendance/pastoral data and student achievement were monitored termly ● Students that were present and participating made progress in their learning. ● Increased engagement and reduced inequity as evidenced against the data collected ● reduced learning and achievement gaps between different groups. ● Timely support was accessed from outside agencies such as the Attendance service, SWIS, MoE, RTLB and OT 	<p>Refer to Pastoral Table</p> <p>Refer to Attendance Graph 1</p> <p>Refer to Attendance vs Achievement Graph 2</p>		<p>We will continue to gain further knowledge and expertise on Collaborative & Proactive Solutions Approach through targeted professional learning so as to enable us to better understand and support students to be successful at school.</p>

Strategic Goal 3: To provide a safe physical and emotional learning environment <i>continued</i>				
Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
Upgrade of learning spaces that meet the needs of students	<ul style="list-style-type: none"> Learning spaces that allow for our students to have a sense of belonging. New 5YA (property plan) developed School buildings painted Re roofing Asbestos removal Development through Creatives in School MoE funded project, “Te Maara o Te Waka Hauora” (Wellbeing Garden) 	Completed property upgrades 5YPA “Te Maara o Te Waka Hauora” (Wellbeing Garden) and milestone report to MoE.		We will continue to enhance learning environments, including the outdoor spaces, to foster a sense of belonging for our ākonga.

Pastoral Table

Behaviour Analysis

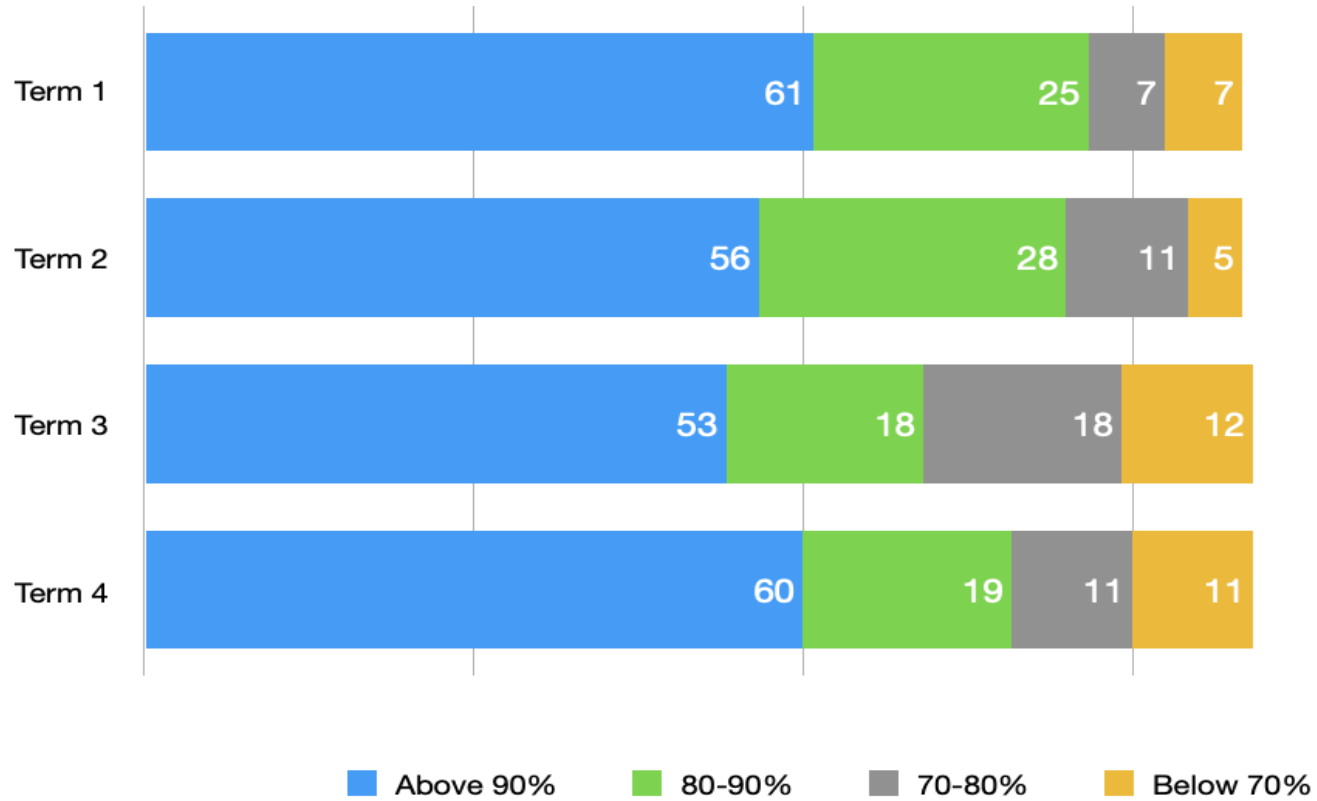
Year	All students Non Compliance	All students Physical against others
2019	422	444
2020	942	751
2021	379	314
2022	200	127
2023	165	190

Non Compliance vs Physical against others
2019-2023

Although pastoral incidents continue to be lower than those in 2021, non-compliance has decreased to 165 from 200 in 2022. Meanwhile, there has been a 49.6% increase in physical incidents from 2022. Thirteen percent of our students contribute to this increase, and all have existing plans in place and are on the At-Risk register. It's important to note that our student enrollment has also increased.

Attendance Graph 1

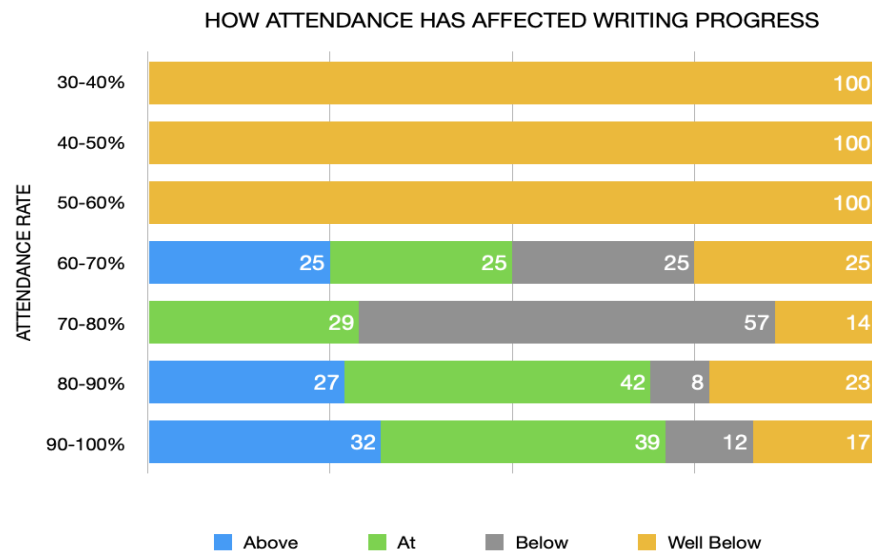
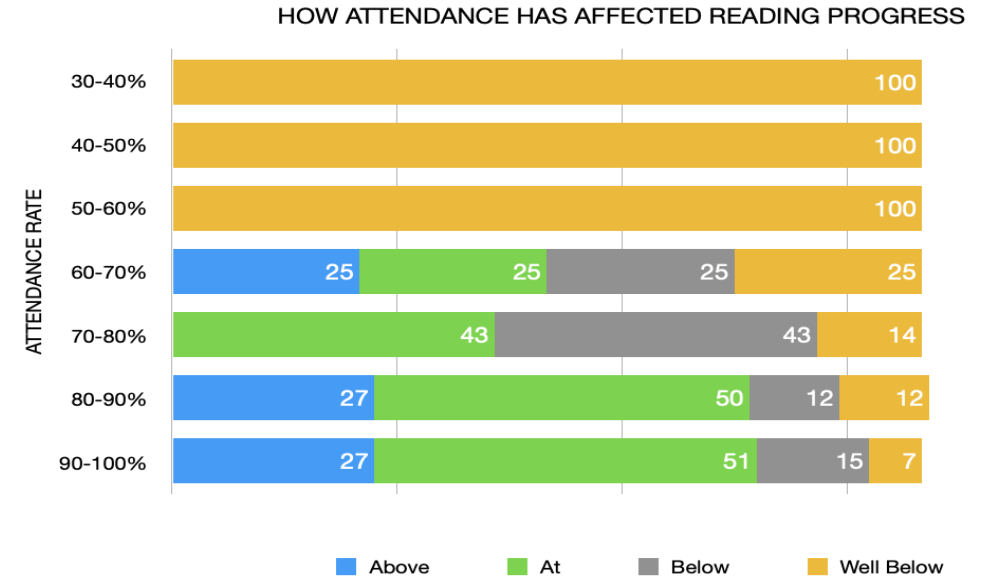
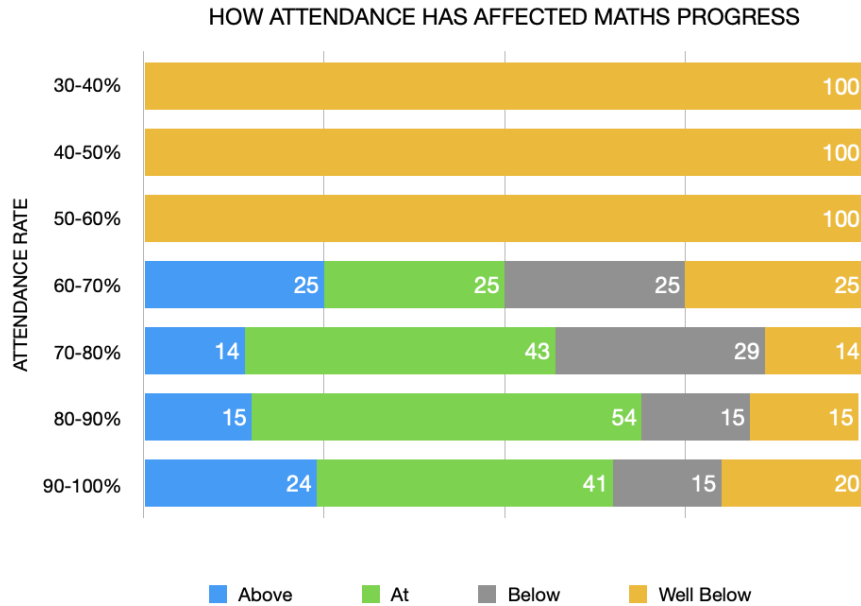
Attendance Term On Term 2023



This graph illustrates the notable decline in attendance rates during Term 2-3, primarily due to illness.

As depicted, a decrease in attendance is evident, reflecting the challenges faced by our community during this period. The data underscores the impact of health-related issues on the overall participation in educational activities. Understanding and addressing these challenges is crucial for fostering a supportive learning environment and ensuring the well-being of our students.

Attendance vs Achievement Graph 2



The analysis of data reveals a clear correlation between attendance and achievement in both literacy and math. It is evident that, for students to make progress, attending school at least 80% of the time is crucial. This underscores the importance of regular attendance as a significant factor influencing academic success in these subjects. Consistent school attendance is a key contributor to fostering an environment conducive to learning and skill development in literacy and math.

Next steps

The updated strategic plan provides us with a clear mandate to persist in the ongoing efforts to enhance the success of our kura. This mandates a collective commitment from all stakeholders as we collaboratively steer towards our shared vision.

To realise the envisioned success for our kura, we have pinpointed three pivotal strategic goals that stand out as paramount for achieving our objectives. These goals serve as the cornerstone of our strategic initiatives and embody the critical pathways to success for our educational community.

- First is to build a strong partnership with iwi to strengthen our cultural capabilities. So we achieve:
 - Through partnership with local iwi, our localised curriculum reflects our aspirations and local pūrākau.
 - Culturally sustaining practices within the teaching learning and school community.

NELP 1& 4

- Secondly, is to strengthen links between home and school to increase engagement. So we achieve:
 - Whānau feel empowered and valued for their contribution
 - Home and school, working together, for the success of ākongā
 - Whānau feel engaged and able to contribute

NELP 1, 2, 3 & 4

- Lastly, we need to provide a safe physical and emotional learning environment. So we achieve:
 - Students are present, participating and making progress
 - Students will have spaces to explore, learn that allow them to make connections with nature and enhance their sense of belonging within our community and the places they connect to.

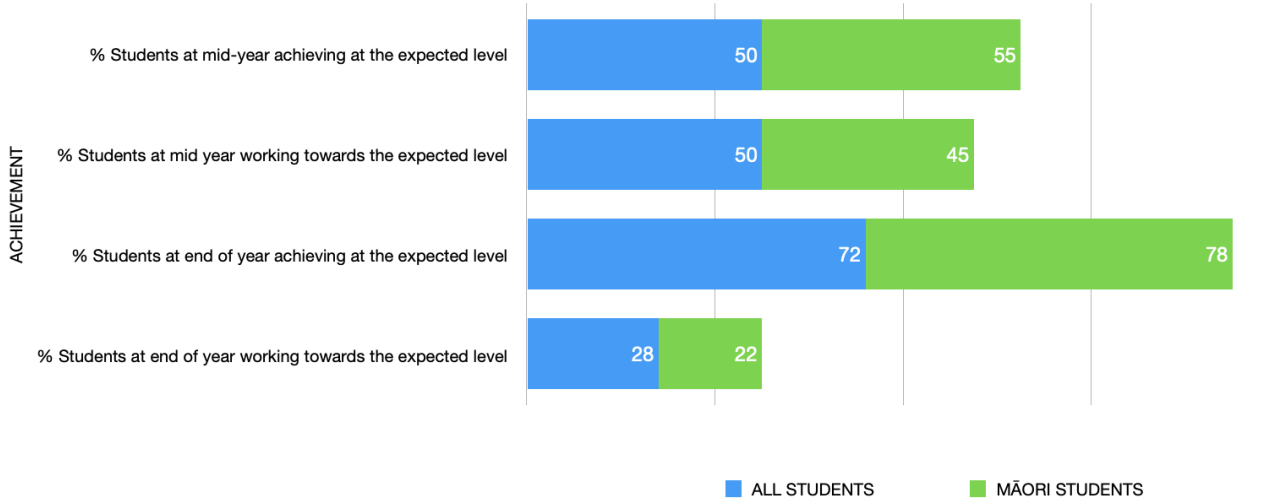
NELP 1,2 & 3



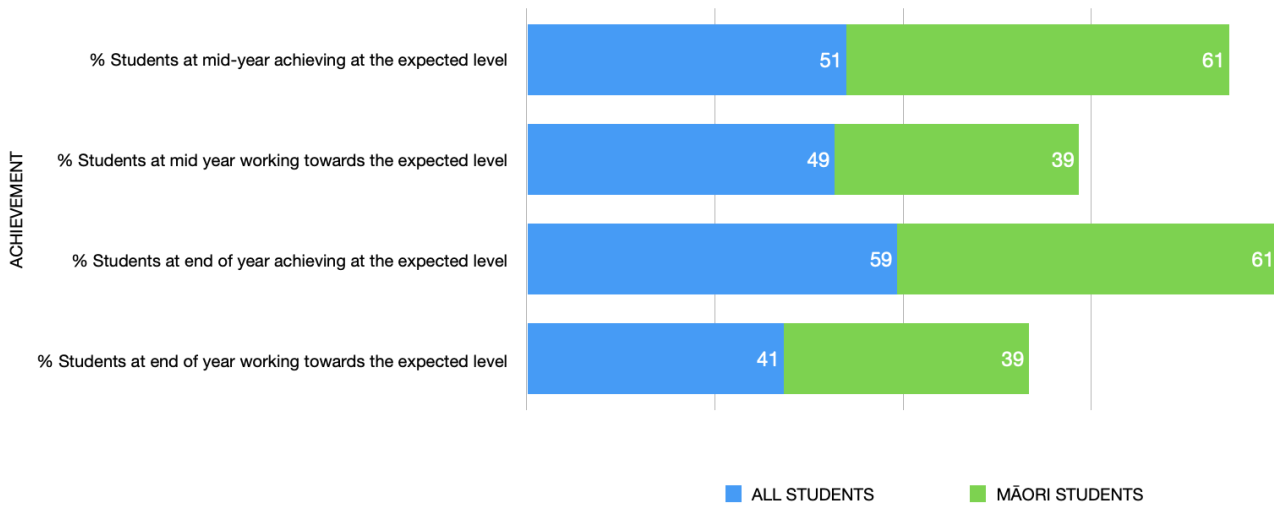
Evaluation & Analysis of Student Progress and Achievement 2023

Te Kura o Cobden Cobden School

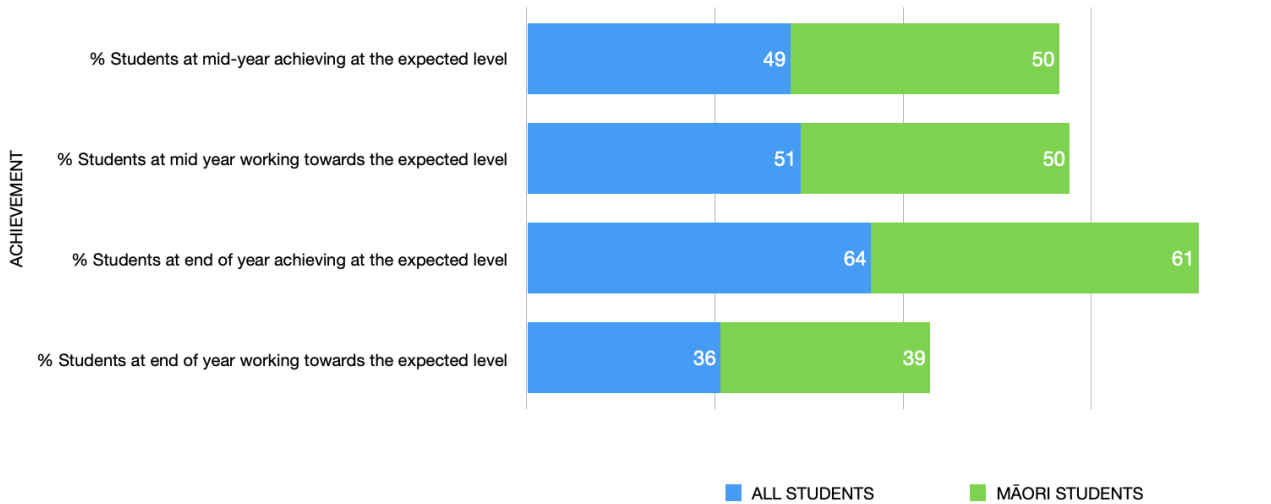
Reading progress:



Writing progress:



Maths progress:



Despite facing challenges related to attendance, including a significant number of students dealing with illness, we are pleased to report positive progress in the areas of reading, writing, and mathematics throughout 2023. Māori students are demonstrating comparable, and in many instances, made more progress. This positive trend emphasises the effectiveness of inclusive educational approaches. This underscores the crucial importance of regular school attendance, as evidenced by our data. While we're celebrating our successes, we know that many students are dealing with anxiety. As a school, we're committed to putting our students' well-being first. We're working with whānau and students to find ways to address barriers. We regularly ask students for their opinions and ideas to create an open and collaborative environment. We want our students to be part of finding answers to the challenges they're facing.

Looking ahead, we'll keep focusing on the academic, social, and emotional development of our students. We understand that doing well in school is connected to students wellbeing and sense of belonging, so we're dedicated to creating a supportive community. We believe that, by working together, we can continue to make our school a place where all students can do well and reach their full potential.

****In all the other learning areas, students were actively involved and performed at the expected level. They demonstrated a strong capability to meet the learning outcomes and establish connections across various curriculum subjects. Furthermore, they exhibited a high degree of self-motivation, engaging in new learning experiences that were relevant to their individual interests and passions.**

Cobden School Board

Fox St
 Cobden
 Greymouth
 03 768 7465
www.cobden.school.nz



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<ul style="list-style-type: none"> <i>Cobden School diligently fulfils its obligations to provide good and safe working conditions for its staff by creating a conducive environment that promotes well-being, productivity, and professional growth. The school's senior management and Board have implemented various measures to ensure the physical and mental health of its employees. This includes the Board appointed EEO officer.</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> <i>Our equal opportunities programme aims to create a fair and inclusive environment where everyone has an equal chance to succeed, regardless of their background, gender, ethnicity, or any other characteristic. We have been fulfilling this commitment by implementing unbiased recruitment practices, promoting diversity in our workforce, providing equal training and development opportunities, and fostering a culture of respect and inclusion. We actively address any instances of discrimination or bias, and regularly evaluate and update our policies to ensure they align with our goals of equal opportunities. Through these efforts, we strive to create a diverse and equitable workplace where everyone can thrive.</i>
<p>How do you practise impartial selection of suitably qualified persons for an appointment?</p>	<ul style="list-style-type: none"> <i>To ensure the impartial selection of suitably qualified individuals for appointment, we follow a rigorous and unbiased process. We begin by clearly defining the job requirements and qualifications needed for the position. The appointment committee is based on our appointment procedure requirements so equal opportunities and unconscious bias minimize any prejudiced decision-making. Job applications are screened based solely on objective criteria and relevant qualifications. Shortlisted candidates undergo a comprehensive evaluation, including interviews, assessments, and reference checks, are conducted. We maintain transparency throughout the selection process and document all decisions based on merit and alignment with the job requirements. This approach ensures fairness and equal consideration for all candidates, promoting impartial selection.</i>

<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Māori, and Greater involvement of Māori in the Education service? 	<ul style="list-style-type: none"> • <i>We recognise the aims and aspirations of Māori by acknowledging their unique cultural identity, language, and history. In our school, we strive to incorporate Māori perspectives, values, and knowledge into the curriculum to ensure culturally responsive teaching and learning. We also respect and support Te Tiriti principles, which emphasise partnership, protection, and participation</i> • <i>To meet the employment requirements of Māori, we actively promote equal opportunities and encourage Māori individuals to pursue careers in the education sector. We provide professional development opportunities specifically designed to build our the cultural understanding in enhancing Māori student achievement. We implement as part of our professional growth cycle, Tātaiako: Cultural Competencies for Teachers that outlines the cultural competencies required for teachers to effectively engage with Māori students, their whānau (family), and the wider community. We recognise the significance of these competencies and integrate them into teacher professional growth cycle and professional development initiatives. By equipping teachers with the necessary skills and knowledge, we ensure they can provide a culturally inclusive and responsive learning environment that respects and values Māori culture.</i> • <i>To achieve greater involvement of Māori in school, we actively seek and encourage Māori representation and participation at all levels of decision-making. This includes involving local iwi and consultation processes. By providing opportunities for Māori voices to be heard and actively engaging with Māori communities, we aim to co-create policies and practices that better meet the needs and aspirations of Māori learners. This collaborative approach acknowledges the expertise and cultural insights that Māori bring to the education sector and fosters a sense of ownership and empowerment within Māori communities.</i>
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<p>How have you enhanced the abilities of individual employees?</p>	<p><i>At Cobden School, there are several ways in which we have enhanced the abilities of individual employees:</i></p> <ol style="list-style-type: none"> <i>1. Professional Development Programs: Cobden School has implemented comprehensive professional development programs that focus on enhancing teacher capabilities. These include workshops, and training sessions designed to address specific areas of improvement and provide opportunities for growth.</i> <i>2. Mentoring and Coaching: The school has implemented mentoring and coaching programs where experienced staff members guide and support less experienced employees. This mentorship helps individuals develop new skills, gain insights, and receive personalised feedback to enhance their performance.</i> <i>3. Collaboration and Teamwork: The school fosters a collaborative environment that encourages employees to work together, share knowledge, and learn from one another. This collaboration enhances individual abilities by promoting cross-functional skills, teamwork, and the exchange of ideas.</i> <i>4. Recognition and Rewards: Cobden School recognizes and rewards outstanding performance and achievements. This recognition motivates employees to enhance their abilities and strive for excellence in their respective roles.</i> <p><i>By implementing these strategies, Cobden School has created a supportive and growth-oriented environment, empowering individual employees to develop and enhance their abilities, leading to improved professional performance and personal growth.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>The Cobden School recognises the employment requirements of women by adhering to its Equal Employment Opportunities policy. This policy guarantees that both current employees and job applicants are treated fairly, based on their skills, qualifications, abilities, and aptitudes, without any bias or discrimination. As per the Education and Training Act 2020, all schools are mandated to be "good employers," which implies creating an inclusive and supportive working environment that values diversity and ensures equal opportunities for all individuals, regardless of gender. Cobden School aligns with these principles and strives to meet the employment needs of women in accordance with this policy.</i></p>

<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Cobden School recognises and acknowledges the employment requirements of individuals with disabilities through its Equal Employment Opportunities policy. The policy ensures that both current employees and job applicants are treated fairly and without bias or discrimination based on their skills, qualifications, abilities, and aptitudes. Cobden School aligns with the Education and Training Act 2020, which mandates that all schools act as "good employers." This commitment encompasses providing equal opportunities for individuals with disabilities, accommodating their needs, and fostering an inclusive and accessible work environment that supports their employment and career development.</p>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	