

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA O WAIRAU'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Kura O Wairau (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 May 2023. 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 comprises the information included in the Analysis of Variance, the Members of the Board and Kiwisport Statement, the Statement of Compliance with Employment Policy and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

TE KURA O WAIRAU

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2363

Principal: Teena Johnson

School Address: 45 Somerset Crescent, Palmerston North

School Postal Address: 45 Somerset Crescent, Palmerston North

School Phone: 06 354 3274

School Email: office@tekuraowairau.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tony Coffin	Presiding Member	Elected	2025
Teena Johnson	Principal	ex Officio	
Dennis Argyle	Parent Representative	Co-opted	2025
Rebecca Va'ai-Wells	Parent Representative	Elected	2025
Tui Mita	Parent Representative	Elected	2025
Kiri Rimene	Parent Representative	Co-opted	2025
Jessamyne Duffy	Parent Representative	Elected	2022
Emma Hollows	Parent Representative	Elected	2025
Tracy Kirk	Parent Representative	Elected	2022
Eseta Samuelu	Parent Representative	Co-opted	2022
Vicky Arnold	Staff Representative	Elected	2025

Accountant / Service Provider: Openbook Solutions Limited

TE KURA O WAIRAU

Annual Report - For the year ended 31 December 2022

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Analysis of Variance

Kiwisport

Statement of Compliance with Employment Policy

Te Kura o Wairau

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Dennis Ian Argyle
Full Name of Presiding Member

Argyle
Signature of Presiding Member

22/5/23
Date:

Teena Debbie Johnson
Full Name of Principal

Teena
Signature of Principal

22.5.23
Date:

Te Kura o Wairau
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,236,993	2,390,897	2,181,598
Locally Raised Funds	3	33,618	28,760	129,270
Interest Income		4,312	8,599	2,069
Total Revenue		2,274,923	2,428,256	2,312,937
Expenses				
Locally Raised Funds	3	30,411	21,710	15,311
Learning Resources	4	1,477,570	1,626,192	1,545,923
Administration	5	404,478	390,032	323,963
Finance		1,434	3,266	2,181
Property	6	320,752	385,129	301,356
Loss on Disposal of Property, Plant and Equipment		978	2	0
Total Expenses		2,235,623	2,426,331	2,188,734
Net Surplus / (Deficit) for the year		39,300	1,925	124,203
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		39,300	1,925	124,203

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



Te Kura o Wairau
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	469,202	469,202	344,999
Total comprehensive revenue and expense for the year	39,300	1,925	124,203
Board Contribution to Block 1 ILE upgrade project	(37,391)	0	0
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,327	0	0
Equity at 31 December	477,438	471,127	469,202
Accumulated comprehensive revenue and expense	477,438	471,127	469,202
Reserves	0	0	0
Equity at 31 December	477,438	471,127	469,202

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Te Kura o Wairau
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	108,483	95,880	31,756
Accounts Receivable	8	105,995	85,000	84,926
GST Receivable		8,613	5,000	5,854
Prepayments		7,096	7,000	7,137
Inventories	9	8,834	1,700	1,766
Investments	10	166,725	166,725	166,725
Funds Receivable for Capital Works Projects	16	1,425	0	24,445
		<u>407,171</u>	<u>361,305</u>	<u>322,609</u>
Current Liabilities				
Accounts Payable	12	131,047	105,000	105,809
Revenue Received in Advance	13	2,080	2,000	3,074
Provision for Cyclical Maintenance	14	17,420	17,420	4,853
Finance Lease Liability	15	6,183	6,183	8,877
Funds held for Capital Works Projects	16	1,640	0	0
		<u>158,370</u>	<u>130,603</u>	<u>122,613</u>
Working Capital Surplus/(Deficit)		248,801	230,702	199,996
Non-current Assets				
Property, Plant and Equipment	11	361,328	373,114	399,845
		<u>361,328</u>	<u>373,114</u>	<u>399,845</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	126,368	126,366	118,133
Finance Lease Liability	15	6,323	6,323	12,506
		<u>132,691</u>	<u>132,689</u>	<u>130,639</u>
Net Assets		<u>477,438</u>	<u>471,127</u>	<u>469,202</u>
Equity		<u>477,438</u>	<u>471,127</u>	<u>469,202</u>

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



Te Kura o Wairau
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		822,363	723,828	736,961
Locally Raised Funds		32,624	29,540	51,407
Goods and Services Tax (net)		(2,759)	854	20,349
Payments to Employees		(485,290)	(438,864)	(421,891)
Payments to Suppliers		(268,271)	(243,853)	(258,650)
Interest Paid		(1,434)	(3,270)	(2,181)
Interest Received		3,881	8,600	2,099
Net cash from/(to) Operating Activities		101,114	76,835	128,094
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(33,260)	(32,004)	(196,636)
Net cash from/(to) Investing Activities		(33,260)	(32,004)	(196,636)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,327	0	0
Finance Lease Payments		(5,153)	(5,153)	(4,499)
Painting contract payments		0	0	(26,247)
Funds Administered on Behalf of Third Parties		7,699	24,445	(210,531)
Net cash from/(to) Financing Activities		8,873	19,292	(241,277)
Net increase/(decrease) in cash and cash equivalents		76,727	64,123	(309,819)
Cash and cash equivalents at the beginning of the year	7	31,756	31,756	341,576
Cash and cash equivalents at the end of the year	7	108,483	95,880	31,756

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 have been excluded.

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



Te Kura o Wairau

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Wairau (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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.



Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.



i) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 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

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10-33 years
Board Owned Buildings	15 years
Furniture and equipment	4-15 years
Information and communication technology	3-20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value/ 5-20 straight line

j) 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.

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.

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 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

n) 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.

o) 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 schools carries out painting maintenance of the whole school over an 8 to 20 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

s) 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,004,052	929,478	854,772
Teachers' Salaries Grants	994,457	1,208,999	1,124,933
Use of Land and Buildings Grants	200,218	252,420	186,629
Other Government Grants	38,266	0	15,264
	<u>2,236,993</u>	<u>2,390,897</u>	<u>2,181,598</u>

The school has opted in to the donations scheme for this year. Total amount received was \$30,750.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	8,685	6,002	22,800
Fees for Extra Curricular Activities	2,954	5,006	6,376
Trading	21,979	16,549	11,033
Fundraising & Community Grants	0	1,203	89,061
	<u>33,618</u>	<u>28,760</u>	<u>129,270</u>
Expenses			
Extra Curricular Activities Costs	3,871	4,708	5,923
Trading	21,642	16,500	9,388
Fundraising and Community Grant Costs	4,898	502	0
	<u>30,411</u>	<u>21,710</u>	<u>15,311</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>3,207</u>	<u>7,050</u>	<u>113,959</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	36,160	37,592	29,954
Information and Communication Technology	8,839	12,000	4,767
Library Resources	505	1,101	1,346
Employee Benefits - Salaries	1,349,028	1,509,958	1,423,173
Staff Development	8,573	6,806	19,861
Depreciation	74,465	58,735	66,822
	<u>1,477,570</u>	<u>1,626,192</u>	<u>1,545,923</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,243	4,799	5,091
Board Fees	6,219	7,800	5,141
Board Expenses	15,113	10,576	6,057
Communication	4,612	3,600	2,767
Consumables	6,322	8,201	5,371
Lunch in Schools	205,650	205,650	147,772
Other	21,888	20,920	26,376
Employee Benefits - Salaries	127,765	118,893	113,870
Insurance	7,356	5,735	7,208
Service Providers, Contractors and Consultancy	4,310	3,858	4,310
	<u>404,478</u>	<u>390,032</u>	<u>323,963</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	49,090	42,399	43,891
Cyclical Maintenance Provision	20,802	20,800	(18,069)
Grounds	17,036	13,099	12,688
Heat, Light and Water	18,123	21,001	18,643
Rates	7,267	6,287	7,016
Repairs and Maintenance	(2,433)	17,502	37,025
Use of Land and Buildings	200,218	252,420	186,629
Security	10,649	11,621	13,533
	<u>320,752</u>	<u>385,129</u>	<u>301,356</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	108,483	95,880	31,756
Cash and cash equivalents for Statement of Cash Flows	<u>108,483</u>	<u>95,880</u>	<u>31,756</u>

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

Of the \$108,483 Cash and Cash Equivalents, \$1,640 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables from the Ministry of Education	13,491	4,000	3,336
Interest Receivable	760	1,000	329
Banking Staffing Underuse	0	0	2,900
Teacher Salaries Grant Receivable	91,744	80,000	78,361
	<u>105,995</u>	<u>85,000</u>	<u>84,926</u>
Receivables from Exchange Transactions	760	1,000	329
Receivables from Non-Exchange Transactions	105,235	84,000	84,597
	<u>105,995</u>	<u>85,000</u>	<u>84,926</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	185	100	68
School Uniforms	8,649	1,600	1,698
	<u>8,834</u>	<u>1,700</u>	<u>1,766</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	166,725	166,725	166,725
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>166,725</u>	<u>166,725</u>	<u>166,725</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	114,467	21,818	0	0	(12,305)	123,980
Furniture and Equipment	184,888	12,743	(978)	0	(24,964)	171,690
Information and Communication	66,619	1,730	0	0	(25,359)	42,990
Leased Assets	20,868	0	0	0	(8,815)	12,053
Library Resources	13,003	633	0	0	(3,022)	10,615
Balance at 31 December 2022	399,845	36,924	(978)	0	(74,465)	361,328

The net carrying value of furniture and equipment held under a finance lease is \$12,053 (2021: \$20,868)

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	4,592	(4,592)	0	4,592	(4,592)	0
Building Improvements	159,859	(35,879)	123,980	138,041	(23,574)	114,467
Furniture and Equipment	402,705	(231,014)	171,690	392,719	(207,831)	184,888
Information and Communication	174,714	(131,724)	42,990	191,758	(125,139)	66,619
Leased Assets	32,164	(20,111)	12,053	32,164	(11,296)	20,868
Library Resources	92,188	(81,573)	10,615	91,554	(78,551)	13,003
Balance at 31 December	866,222	(504,893)	361,328	850,828	(450,983)	399,845

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	25,014	15,000	14,465
Accruals	10,105	10,000	9,017
Employee Entitlements - Salaries	91,744	80,000	78,361
Employee Entitlements - Leave Accrual	4,184	0	3,966
	131,047	105,000	105,809
Payables for Exchange Transactions	130,417	105,000	105,809
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	630	0	0
	131,047	105,000	105,809

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	2,080	2,000	3,074
	2,080	2,000	3,074



14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	122,986	122,986	147,894
Increase to the Provision During the Year	20,802	20,800	(20,908)
Use of the Provision During the Year	0	0	(4,000)
Provision at the End of the Year	<u>143,788</u>	<u>143,786</u>	<u>122,986</u>
Cyclical Maintenance - Current	17,420	17,420	4,853
Cyclical Maintenance - Non current	126,368	126,366	118,133
	<u>143,788</u>	<u>143,786</u>	<u>122,986</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 and a quotation for the exterior paint.

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:

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	7,364	7,364	10,821
Later than One Year and no Later than Five Years	7,813	7,813	15,177
Later than Five Years	0	0	0
Future Finance Charges	(2,671)	(2,671)	(4,615)
	<u>12,506</u>	<u>12,506</u>	<u>21,383</u>
Represented by			
Finance lease liability - Current	6,183	6,183	8,877
Finance lease liability - Non current	6,323	6,323	12,506
	<u>12,506</u>	<u>12,506</u>	<u>21,383</u>



16. Funds Held for Capital Works Projects

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

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Floor Reps/Vinyl Replacement - Proj No 237878	0	5,892	(4,252)	0	1,640
Lighting/Heating - Proj No 237877	0	0	(1,425)	0	(1,425)
Block 2 Alterations - Proj No 209133	(24,445)	36,000	(28,516)	16,961	0
Totals	<u>(24,445)</u>	<u>41,892</u>	<u>(34,193)</u>	<u>16,961</u>	<u>215</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,640
Funds Receivable from the Ministry of Education	(1,425)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 3 Electrical Works - Proj No 221373	0	6,338	(7,697)	1,359	0
Court Resurfacing - Proj No 221372	3,679	0	(3,679)	0	0
Signage - Proj No 221371	41,356	13,064	(55,320)	900	0
Block 2 Alterations - Proj No 209133	91,819	0	(116,263)	0	(24,445)
Totals	<u>136,854</u>	<u>19,402</u>	<u>(182,959)</u>	<u>2,259</u>	<u>(24,445)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(24,445)

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	6,219	5,141
<i>Leadership Team</i>		
Remuneration	351,771	350,743
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	357,990	355,884

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	0	2
110 - 120	1	0
	1	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 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:

	2022 Actual	2021 Actual
Total	0	0
Number of People	0	0



20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 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 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. 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. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$7,537 contract for floor repairs and vinyl replacement to be completed in 2023, which will be fully funded by the Ministry of Education. \$5,892 has been received of which \$4,252 has been spent on the project to date; and

(b) A lighting and heating project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,425 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$41,106)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following operating commitments. (2021: nil)

(a) the Board have committed to painting the exterior of the school for \$85,000 and have entered into a 5 year painting maintenance programme;

	2022	2021
	Actual	Actual
	\$	\$
No later than One Year	1,500	0
Later than One Year and No Later than Five Years	4,500	0
Later than Five Years	0	0
	<u>6,000</u>	<u>0</u>



22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	108,483	95,880	31,756
Receivables	105,995	85,000	84,926
Investments - Term Deposits	166,725	166,725	166,725
Total Financial assets measured at amortised cost	<u>381,203</u>	<u>347,605</u>	<u>283,407</u>

Financial liabilities measured at amortised cost

Payables	130,417	105,000	105,809
Finance Leases	12,506	12,506	21,383
Total Financial Liabilities Measured at Amortised Cost	<u>142,923</u>	<u>117,506</u>	<u>127,192</u>

23. Events After Balance Date

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

24. Comparatives

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



Somerset Crescent School
Members of the Board of Trustees 2022

Name	Position Held	Elected/ Co-opted	Occupation	Term Expires
Tony Coffin	Chairperson	Elected	Journalist	2025
Dennis Argyle	Treasurer	Co-opted	IT Consultant	2025
Emma Hollows	Member	Elected	Parent	2025
Rebecca Va'ai-Wells	Member	Elected	Parent	2025
Tui Mita	Member	Elected	Parent	2025
Vicky Arnold	Staff Rep	Elected	DP	2025
Teena Johnson	Member		Principal	2025
Kiri Rimene	Member	Co-opted	Parent	2025

Kiwi Sport is a Government funding initiative to support students participation in organised sport.

In 2022 ,the school received total Kiwisport funding of \$2923.48 (exc GST)

The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Kura o Wairau 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.

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in mathematics.		
Target:	<ul style="list-style-type: none"> • To maintain or better the 2020 achievement of all students meeting or exceeding curriculum level expectations in mathematics. 		
Baseline Data:	<ul style="list-style-type: none"> • 64.9% of all students met or exceeded their expected curriculum level • 68.4% of Maori students met or exceeded their expected curriculum level in mathematics • 63.1% of Pasifika students met or exceeded their expected curriculum level in mathematics • 35.1% of students are not meeting their expected curriculum level in mathematics 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i> 2021 Data Results	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>2021</p> <ul style="list-style-type: none"> • The target students who were working well below & below were identified. • The Maths Leader provided support to staff. • Identified students monitored closely and accelerated progress planned for. • Students' individual needs are analysed. • Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. • Setting explicit goals and expectations. • DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings • DMIC Lesson Study carried out throughout the year. • Standardized assessment tasks moderated and shared with the staff <p>2022</p> <ul style="list-style-type: none"> • The target students who were working well below & below were identified. 	<p>2021</p> <ul style="list-style-type: none"> o 61.4% of all students have met or exceeded their expected curriculum level in mathematics. o 63.1% of our Maori students are now working at or above their expected curriculum level. o 60.9% of our Pasifika students have met or exceeded their expected curriculum level in mathematics. o 38.6% of all our students are now working below their expected curriculum level. <p>2022</p> <ul style="list-style-type: none"> • 56.6% of all students have met or exceeded their expected curriculum level in mathematics. • 52% of our Maori students are now working at or above their expected curriculum level. • 63% of our Pasifika students have met or 	<p>2021</p> <p>Professional Development around OTJs and moderation</p> <p>More robust assessment practices and tools.</p> <p>Standardized assessment tools used (e.g PAT/JAMS/ARBS).</p> <p>Student engagement was higher.</p> <p>Mathletics Tool trialed</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence or home schooled.</p> <p>Through COVID inequities were brought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet</p>	<p>2021</p> <p>Continued professional development in 2022 from DMIC mentors – Massey University.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p> <p>Within school effective practice being shared through observations, professional conversations and moderation.</p> <p>2022</p> <p>Continued professional development in 2022 from DMIC mentors – Massey University. We have a new mentor working with us.</p> <p>Continued professional development with a specific focus on team planning and assessment.</p>

- The Maths Leader provided support to staff.
- Identified students monitored closely and accelerated progress planned for.
- Students' individual needs are analysed.
- Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry.
- Setting explicit goals and expectations.
- Continued DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings
- DMIC Lesson Study carried out throughout the year in 'Teams'.
- Standardised assessment tasks moderated and shared with the staff.
- DMIC assessment tools were introduced and used by staff.
- DMIC assessment was moderated and shared with the staff as well.
- DMIC planning booklets were used for planning and teaching across the school.

exceeded their expected curriculum level in mathematics.

- 43.3% of all our students are now working below their expected curriculum level.

connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.

Transience – some students moved out of the area due to job and housing loss and financial hardship.

ESOL students.

Health and wellbeing focus was paramount throughout COVID and the remainder of the year.

2022

A number of new staff needed training. They were new to DMIC.

ESOL students.

COVID has impacted once again with staff and students sick or isolating across the year.

Continued professional development of moderation and assessment practices.

Team leaders will monitor and track data for students in their team.

Within school effective practice being shared through observations, professional conversations and moderation.

Planning for next year:

Ensure the 2023 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure that teacher practices are standardised re: the administration and analysis of assessment.
 Ensure that teachers are familiar with the Mathematics Elaborations.

Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment.
Continue to provide professional development for our staff.
Localise our curriculum to ensure local history and things of significance to our community are being taught.

Analysis of Variance Report - 2022 READING

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in reading.		
Target:	<ul style="list-style-type: none">• All students identified as not yet meeting the age appropriate curriculum level at the end of 2020 will have made at least a years progress in reading by the end of 2021		
Baseline Data :	<ul style="list-style-type: none">• Overall 58.1% are achieving below or well below their expected curriculum level• Maori 58.6% are achieving below or well below their expected curriculum level• 91% of Year 1 students (2020) were achieving below their expected curriculum level		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>2021</u></p> <ul style="list-style-type: none"> ★ The Year 3 students who were working well below & below were identified. ★ Structured Literacy Professional Development occurred for all teachers from Year 0 - Year 4. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs analysed and target areas taught. ★ Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. ★ Setting explicit goals and expectations. ★ Literacy support programmes. ★ Across School Teacher & Within School Teacher support for teacher aides running support programme professional development of Structured Literacy. ★ More resources purchased for Structured Literacy. 	<p><u>2021</u></p> <ul style="list-style-type: none"> ○ 43% of all learners (92 students out of 214 students) are now working at or above their expected curriculum level. ○ 43.8% of our Maori students are now working at or above their expected curriculum level. ○ 33% of our Year 2 cohort are now working at or above their expected curriculum level. <p><u>2022</u></p> <ul style="list-style-type: none"> → 44.4% of all learners are now working at or above their expected curriculum level. → 22.4% of our Maori students are now working at or above their expected curriculum level. → 27% of our Year 3 cohort are now working at or above their expected curriculum level. 	<p><u>2021</u></p> <p>Professional development around Structured Literacy.</p> <p>New assessment practices in place due to Structured Literacy.</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were brought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.</p> <p>Transience – some students moved out of the area due to job</p>	<p><u>2021</u></p> <p>Structured Literacy to continue being implemented in our junior school as well as into our middle team.</p> <p>Support programme led by teacher aides.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p> <p><u>2022</u></p> <p>Continued professional development of Structured Literacy across the whole school.</p> <p>WST to support and track reading data closely. This will allow individualised support for those teachers who require it.</p> <p>Support groups run by trained teacher aides in Structured Literacy. SENCO working alongside teacher aides with continued professional development.</p>

2022

- ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-4.
- ★ Josie Woon (AST) met with WST's to arrange for specific and tailored PD for our teachers. She observed, and modelled effective teacher practices and gave feedback/forward. Josie led PD at our staff Meetings.
- ★ BoT purchased further Structured Literacy resources.
- ★ Staff attended Manawatu Structured Literacy PD sessions at various schools.
- ★ Some staff attended Kahui Ako professional development
- ★ Beginning teachers getting PD on running record assessments

and housing loss and financial hardship.

ESOL students.

Health and wellbeing focus was paramount throughout COVID and the remainder of the year.

Professional Development.

2022

Most of the staff who received the Structured Literacy professional development left in 2022 leaving only one trained staff member for the Year 3 cohort.

The new staff required training throughout the year.

COVID again impacted on learning programmes with staff and students isolating and unwell throughout the year.

The high spike of cases in term 1 impacted hugely on learning, especially with the year 2's transitioning to a new team and teacher.

ESOL students

Changes to our assessment process. 2021 Benchmark Running Records were used. This year Structured Literacy assessment was used.

	Teachers are still learning the assessment process around Structured Literacy.	
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Planning for next year:

Ensure the 2023 budget supports the purchase of necessary tools and resources to support teachers and the students.
Ensure Structured Literacy professional development continues for staff.
Ensure Structured Literacy resources can be purchased.
Ensure that teacher practices are standardised re: the administration and analysis of assessment.
Ensure that teachers are familiar with the Literacy Learning Progressions.
Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment.
Ensure the 2023 budget supports support programmes.
Ensure a variation of assessment tools are used to support OTJs.
WST and AST to lead professional development

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in writing.		
Target:	<ul style="list-style-type: none"> • To maintain or better the 2020 achievement of all students meeting or exceeding curriculum levels expectations 		
Baseline Data (2020):	<ul style="list-style-type: none"> • 43.7% of all students met or exceeded their expected curriculum level • 47% of all Maori students meet or exceeded their expected curriculum level in writing • 41.3% of all Pasifika students meet or exceeded their expected curriculum level in writing 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>2021</u></p> <ul style="list-style-type: none"> ● The target students who were working well below & below were identified. ● The Literacy Leader provided support to staff. ● Identified students monitored closely and accelerated progress planned for. ● Students' individual needs analysed. ● Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. ● Setting explicit goals and expectations. ● RTLit working with students from our middle and senior teams. ● Literacy support programmes. <p><u>2022</u></p> <ul style="list-style-type: none"> ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-4. ★ Josie Woon (AST) met with WST's to arrange for specific and tailored PD for our teachers. She observed, and modelled effective teacher 	<p><u>2021</u></p> <ul style="list-style-type: none"> ○ 37.6% of all students have met or exceeded their expected curriculum level in writing ○ 37.3% of our Maori students are now working at or above their expected curriculum level. ○ 41.3% of all Pasifika students have met or exceeded their expected curriculum level in writing <p><u>2022</u></p> <ul style="list-style-type: none"> → 39% of all learners are now working at or above their expected curriculum level. → 29% of our Maori students are now working at or above their expected curriculum level. → 47% of our Pasifika are now working at or above their expected curriculum level. 	<p><u>2021</u></p> <p>Professional development around Structured Literacy.</p> <p>New assessment practices in place due to Structured Literacy.</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were brought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.</p> <p>Transience – some students moved out of the area due to job</p>	<p><u>2021</u></p> <p>Structured Literacy being implemented in our junior school as well as with our support programme teacher aides.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p> <p><u>2022</u></p> <p>Continued professional development of Structured Literacy across the whole school.</p> <p>WST to support and track reading and writing data closely. This will allow individualised support for those teachers who require it.</p> <p>Support groups run by trained teacher aides in Structured Literacy. SENCO working alongside teacher aides with continued professional development.</p> <p>Whole school moderation for writing assessment.</p>

practices and gave feedback/forward. Josie led PD at our staff Meetings.

- ★ BoT purchased further Structured Literacy resources.
- ★ Staff attended Manawatu Structured Literacy PD sessions at various schools.
- ★ Some staff attended Kahui Ako professional development

and housing loss and financial hardship.

ESOL students.

Health and wellbeing focus was paramount throughout COVID and the remainder of the year.

Professional Development.

2022

Most of the staff who received the Structured Literacy professional development left.

The new staff required training throughout the year.

COVID again impacted on learning programmes with staff and students isolating and unwell throughout the year.

The high spike of COVID cases in term 1 impacted hugely on learning.

ESOL students

Writing Progressions were reviewed and updated.

Use of the updated writing progressions.

Planning for next year:

- Ensure the 2023 budget supports the purchase of necessary tools and resources to support teachers and the students.
- Ensure that teacher practices are standardised re: the administration and analysis of assessment
- Ensure that teachers are familiar with the Literacy Learning Progressions
- Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment
- Ensure the 2023 budget supports support programmes
- Provide professional development for our staff around student agency

Localise our curriculum to ensure local history and things of significance to our community are being taught
AST and WST support for all staff across the school. Professional Development organised and led.