

SOUTH MAKIRIKIRI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2446

Principal: Greg Allan

School Address: Makirikiri Road

School Postal Address: Makirikiri Road RD 3, Marton, 4789

School Phone: 06 327 6617

School Email: office@southmak.school.nz

Accountant / Service Provider:

Education  Services.
Dedicated to your school

SOUTH MAKIRIKIRI SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance

South Makirikiri School

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.

Elizabeth Dawn Layner

Full Name of Presiding Member

Gregory Roger Allan

Full Name of Principal

Layner

Signature of Presiding Member

GA

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

South Makirikiri School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,204,222	1,193,818	1,252,263
Locally Raised Funds	3	40,253	73,430	117,387
Interest Income		2,036	536	561
		<u>1,246,511</u>	<u>1,267,784</u>	<u>1,370,211</u>
Expenses				
Locally Raised Funds	3	8,274	43,934	38,556
Learning Resources	4	858,721	869,728	967,655
Administration	5	101,690	84,652	71,052
Finance		884	447	1,298
Property	6	292,896	294,879	268,567
Loss on Disposal of Property, Plant and Equipment	10	12,749	-	-
		<u>1,275,214</u>	<u>1,293,640</u>	<u>1,347,128</u>
Net Surplus / (Deficit) for the year		(28,703)	(25,856)	23,083
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(28,703)</u>	<u>(25,856)</u>	<u>23,083</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.

South Makirikiri School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January		496,115	473,032	473,032
Total comprehensive revenue and expense for the year		(28,703)	(25,856)	23,083
Contributions from the Ministry of Education				
Equity at 31 December		467,412	447,176	496,115
Accumulated comprehensive revenue and expense		467,412	447,176	496,115
Equity at 31 December		467,412	447,176	496,115

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.

South Makirikiri School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	238,018	176,558	315,924
Accounts Receivable	8	82,860	50,785	57,604
GST Receivable		10,881	10,984	3,874
Prepayments		3,360	-	-
Inventories	9	2,461	-	3,358
Funds Receivable for Capital Works Projects	15	15,505	-	3,970
		353,085	238,327	384,730
Current Liabilities				
Accounts Payable	11	105,785	77,324	77,236
Revenue Received in Advance	12	-	2,917	-
Provision for Cyclical Maintenance	13	49,500	13,663	48,887
Finance Lease Liability	14	4,205	9,099	6,063
Funds held for Capital Works Projects	15	8,265	-	56,690
		167,755	103,003	188,876
Working Capital Surplus/(Deficit)		185,330	135,324	195,854
Non-current Assets				
Property, Plant and Equipment	10	310,933	317,591	318,783
		310,933	317,591	318,783
Non-current Liabilities				
Provision for Cyclical Maintenance	13	19,133	-	16,133
Finance Lease Liability	14	9,718	5,739	2,389
		28,851	5,739	18,522
Net Assets		467,412	447,176	496,115
Equity		467,412	447,176	496,115

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

South Makirikiri School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		301,108	256,852	290,438
Locally Raised Funds		40,843	73,430	113,880
Goods and Services Tax (net)		(7,007)	-	7,111
Payments to Employees		(148,408)	(124,334)	(162,630)
Payments to Suppliers		(169,541)	(246,893)	(164,786)
Interest Paid		(884)	(447)	(1,298)
Interest Received		2,025	536	561
Net cash from/(to) Operating Activities		18,136	(40,856)	83,276
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(30,519)	-	(22,842)
Net cash from/(to) Investing Activities		(30,519)	-	(22,842)
Cash flows from Financing Activities				
Finance Lease Payments		(5,563)	(6,510)	(7,938)
Funds Administered on Behalf of Third Parties		(59,960)	-	39,504
Net cash from/(to) Financing Activities		(65,523)	(6,510)	31,566
Net increase/(decrease) in cash and cash equivalents		(77,906)	(47,366)	92,000
Cash and cash equivalents at the beginning of the year	7	315,924	223,924	223,924
Cash and cash equivalents at the end of the year	7	238,018	176,558	315,924

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.

South Makirikiri School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 13.

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. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is 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 by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Buildings	40-50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Textbooks	3 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees 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 in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is 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.

s) 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 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.

t) 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.

u) Borrowings

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

v) 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.

w) Budget Figures

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

x) 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
310,334	258,691	294,474
692,648	720,706	781,003
201,240	214,421	176,786
1,204,222	1,193,818	1,252,263

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants
Other Revenue

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
334	15,000	38,500
6,877	15,300	11,731
5,639	8,546	16,457
17,003	24,300	40,108
10,400	10,284	10,591
40,253	73,430	117,387

Expenses

Extra Curricular Activities Costs
Trading
Other Locally Raised Funds Expenditure
Transport

3,046	30,834	20,712
3,838	8,100	16,224
154	-	-
1,236	5,000	1,620
8,274	43,934	38,556

Surplus for the year Locally raised funds

31,979	29,496	78,831
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4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation
Information & Communication Technology

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
48,047	32,510	34,789
755,439	778,986	855,860
12,649	17,009	10,434
40,802	39,303	64,853
1,784	1,920	1,719
858,721	869,728	967,655

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,842	1,020	5,672
Board Fees	3,865	3,500	3,110
Board Expenses	1,577	2,550	958
Communication	1,715	2,335	2,369
Consumables	11,220	10,731	10,134
Operating Lease	5,147	11,186	3,341
Other	16,453	17,623	13,952
Employee Benefits - Salaries	49,216	30,399	25,516
Insurance	2,582	1,541	2,733
Service Providers, Contractors and Consultancy	4,073	3,767	3,267
	101,690	84,652	71,052

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,529	6,844	7,633
Cyclical Maintenance Provision	3,613	7,404	3,761
Grounds	4,904	5,313	5,477
Heat, Light and Water	9,337	10,322	8,692
Repairs and Maintenance	15,446	11,510	7,965
Use of Land and Buildings	201,240	214,421	176,786
Security	1,140	935	989
Employee Benefits - Salaries	39,002	35,655	55,284
Consultancy And Contract Services	11,685	2,475	1,980
	292,896	294,879	268,567

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	238,018	176,558	315,924
Cash and cash equivalents for Statement of Cash Flows	238,018	176,558	315,924

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

Of the \$238,018 Cash and Cash Equivalents \$8,265 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,056	-	590
Interest Receivable	11	-	-
Teacher Salaries Grant Receivable	81,793	50,785	57,014
	<u>82,860</u>	<u>50,785</u>	<u>57,604</u>
Receivables from Exchange Transactions	1,067	-	590
Receivables from Non-Exchange Transactions	81,793	50,785	57,014
	<u>82,860</u>	<u>50,785</u>	<u>57,604</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Uniforms	2,461	-	3,358
	<u>2,461</u>	<u>-</u>	<u>3,358</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	3,000	-	-	-	-	3,000
Buildings	42,529	-	-	-	(1,946)	40,583
Building Improvements	149,287	-	(10,656)	-	(5,314)	133,317
Furniture and Equipment	46,467	13,928	-	-	(8,253)	52,142
Information and Communication Technology	40,757	9,675	-	-	(13,637)	36,795
Motor Vehicles	12,978	9,370	-	-	(1,610)	20,738
Leased Assets	12,682	12,728	(2,093)	-	(8,656)	14,661
Library Resources	11,083	-	-	-	(1,386)	9,697
Balance at 31 December 2022	<u>318,783</u>	<u>45,701</u>	<u>(12,749)</u>	<u>-</u>	<u>(40,802)</u>	<u>310,933</u>

The net carrying value of equipment held under a finance lease is \$14,661 (2021: \$12,682)

Restrictions

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.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	3,000	-	3,000	3,000	-	3,000
Buildings	89,464	(48,881)	40,583	89,464	(46,935)	42,529
Building Improvements	219,106	(85,789)	133,317	234,665	(85,378)	149,287
Furniture and Equipment	187,387	(135,245)	52,142	174,658	(128,191)	46,467
Information and Communication Technology	225,220	(188,425)	36,795	401,062	(360,305)	40,757
Motor Vehicles	24,062	(3,324)	20,738	14,692	(1,714)	12,978
Leased Assets	28,305	(13,644)	14,661	38,180	(25,498)	12,682
Library Resources	29,695	(19,998)	9,697	29,695	(18,612)	11,083
Balance at 31 December	<u>806,239</u>	<u>(495,306)</u>	<u>310,933</u>	<u>985,416</u>	<u>(666,633)</u>	<u>318,783</u>



11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	12,505	15,446	10,950
Accruals	6,895	-	6,282
Banking Staffing Overuse	-	-	31
Employee Entitlements - Salaries	81,793	50,785	57,014
Employee Entitlements - Leave Accrual	4,592	11,093	2,959
	105,785	77,324	77,236
Payables for Exchange Transactions	105,785	77,324	77,236
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	105,785	77,324	77,236

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	-	2,917	-
	-	2,917	-

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	65,020	6,259	61,259
Increase to the Provision During the Year	8,500	7,404	9,113
Other Adjustments	(4,887)	-	(5,352)
Provision at the End of the Year	68,633	13,663	65,020
Cyclical Maintenance - Current	49,500	13,663	48,887
Cyclical Maintenance - Non current	19,133	-	16,133
	68,633	13,663	65,020

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

14. 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	5,114	9,099	6,510
Later than One Year and no Later than Five Years	10,851	5,739	2,563
Future Finance Charges	(2,042)	-	(621)
	<u>13,923</u>	<u>14,838</u>	<u>8,452</u>

Represented by

Finance lease liability - Current	4,205	9,099	6,063
Finance lease liability - Non current	9,718	5,739	2,389
	<u>13,923</u>	<u>14,838</u>	<u>8,452</u>

15. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Replace & Remediation	221275	34,532	-	(30,582)	-	3,950
Heat Pump Replacement	221276	22,158	-	(17,843)	-	4,315
Block 2 Weather Tightness	221274	(3,970)	-	(11,535)	-	(15,505)
SIP: Concrete Paths	231067	-	10,000	(10,000)	-	-
Totals		<u>52,720</u>	<u>10,000</u>	<u>(69,960)</u>	<u>-</u>	<u>(7,240)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	8,265
Funds Receivable from the Ministry of Education	(15,505)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Outdoor Covered Area	200588	16,255	(1,601)	(14,654)	-	-
Lighting Refit 2020	221584	(3,038)	3,279	(241)	-	-
Roof Replace & Remediation	221275	-	34,532	-	-	34,532
Heat Pump Replacement	221276	-	22,158	-	-	22,158
Block 2 Weather Tightness	221274	-	-	(3,970)	-	(3,970)
Totals		<u>13,217</u>	<u>58,368</u>	<u>(18,865)</u>	<u>-</u>	<u>52,720</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	56,690
Funds Receivable from the Ministry of Education	(3,970)

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,865	3,110
<i>Leadership Team</i>		
Remuneration	297,165	315,496
Full-time equivalent members	2.78	3.00
Total key management personnel remuneration	301,030	318,606

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	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	3 - 4	3 - 4
Termination Benefits	-	-

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	-	-
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

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

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.

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.

20. Commitments

(a) Capital Commitments

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

\$38,832 contract for the Roof Replace & Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34,532 has been received of which \$30,582 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$24,620 contract for the Heat Pump Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,158 has been received of which \$17,843 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Block 2 Weather Tightness as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$15,505 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$38,832 contract for the Roof Replace & Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34,532 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$24,620 contract for the Heat Pump Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,158 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Block 2 Weather Tightness as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,970 has been spent on the project to balance date. This project has been approved by the Ministry.)



(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	238,018	176,558	315,924
Receivables	82,860	50,785	57,604
Total Financial assets measured at amortised cost	320,878	227,343	373,528

Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	105,785	77,324	77,236
Finance Leases	13,923	14,838	8,452
Total Financial Liabilities Measured at Amortised Cost	119,708	92,162	85,688

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SOUTH MAKIRIKIRI FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of South Makirikiri (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

-22-

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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

South Makirikiri School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Libby Rainer	Presiding Member	Elected	Sep 2025
Greg Allan	Principal	ex Officio	
Kelly Greer	Parent Representative	Elected	Sep 2022
Carl McDonald	Parent Representative	Elected	Sep 2022
Brendon Shoebridge	Parent Representative	Elected	Sep 2022
Tony Mass	Parent Representative	Elected	Sep 2022
Kate Nitschke	Parent Representative	Elected	Sep 2025
Maria Clayton	Parent Representative	Elected	Sep 2025
Rob Simpson	Parent Representative	Elected	Sep 2025
Sharyn Drylie	Staff Representative	Appointed	Sep 2025

South Makirikiri School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,054 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the South Makirikiri School Board:

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

Goals for 2022: These are specific goals that we will monitor progress, put support into to see if we can make a shift in individual achievement. While these are not across the school these are goals that fit with priority for the Ministry of Education. NELPS

Objective 1: Learners at the centre – Learners with their whānau are at the centre of education

Objective 2: Barrier-free access – Great education opportunities and outcomes are within reach for every learner

Objective 3: Quality teaching and leadership – Quality teaching and leadership make the difference for learners and their whānau

Objective 4: Future of learning and work – Learning that is relevant to the lives of New Zealanders today and throughout their lives

Objective 5: World-class inclusive public education – New Zealand education is trusted and sustainable

In our considerations we need to factor Maori and Pasifika students who are not achieving at the desired curriculum level. While at South Makirikiri School we don't have large numbers identified as Maori or Pasifika we do need to support them to have the opportunity to succeed. What we do know is that what we provide does cater for all students and no ethnic groups have less opportunity.

Each class teacher will drill down and have some specific target students. These could also be reflected in extending our more able students and they will be monitoring the progress of these target students. Termly each teacher will reflect on these target students and what they are doing to support their progress. While we have 8 specific goals to focus on for the MOE there will be goals in each year group where we will look at increasing more students to above the standard. As discussed in the review of last year's goals we need to celebrate that students are maintaining their level of achievement, which is they are continuing to gain a year's learning to stay where they had previously been. Our goal is always to increase achievement but that does not mean moving from At to Above. We will strive to have students achieving Above the expected curriculum level in some age groups and teachers will be differentiating learning to enable this to occur.

Writing

Current Year Group

Year 4	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021		1 5%		3 14%	11 50%	5 23%	2 9%		
End 2022			33% (7)	24% (5)	10% (2)	19% (4)	14% (3)		

Year 4 Goal: To move 50% (7 students) from AT 2 into the next range.

Achieved: This is a very positive result with a large number of students increasing their level of achievement. This can be attributed to a range of factors. Moderation using PACT termly. Teacher confidence in assessing. Expectations of students and having the tools to see success. Continuing to increase students confidence.

Year 5	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021			1 6%	3 18%	5 29%	3 18%	2 12%	2 12%	1 6%
			14% (2)		21% (3)	29% (4)	14% (2)	21% (3)	

Goal: To decrease the number of students achieving below the desired curriculum level. Move 2 or more students.

This was not achieved.

Year 6	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021			2 13%	3 19%	5 31%	2 13%	3 19%	1 6%	
			27% (4)	13% (2)	47% (7)	7% (1)	7% (1)		

Goal: To decrease the number of students achieving below the desired curriculum level. Move 4 students.

This has been achieved with a solid number of students now sitting in the AT range and solidly sitting at this curriculum level. This can be attributed to moderation, teacher confidence assessing, teaching programmes that engage and motivate writers.

Reading

Year 3	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021				6 27%	5 23%	1 5%	4 18%	5 23%	1 5%
End 2022			33% (7)	5% (1)	38% (8)	5% (1)	14% (3)		

Progress at least 50% (5) of the below students to At standard. This is being supported through intervention teaching. RTLiT support and through applications for RTLB for Teacher aide support.

There has been some significant progress within this age group. This can be attributed to a range of factors. Classroom teaching, moderation of assessments (Running Records) RTLiT support with teacher practice, RTLiT intervention, BOT Funded Intervention.

Year 6	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021		4 25%	1 6%	2 13%	8 50%	1 6%			
End 2022	7% (1)	13% (2)	13% (2)	27% (4)	40% (6)				

Progress 50% (5 students) into the next range.

Year 7	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021		1 8%	3 25%	5 42%	2 17%	1 8%			
End 2022			9% (1)	36% (4)	36% (4)	9% (1)			9% (1)

Progress 3 students at least to the next range. Increasing the number of students achieving above the desired curriculum level.

While we may not have achieved the desired goal of increasing more students to the above standard, students have shown at least a years learning has occurred to maintain their level of achievement and have not fallen further behind.

Are we being aspirational?

Maths

Year 3	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021				6 27%	5 23%	7 32%	4 18%		
				19% (4)	33% (7)	19% (4)	29% (6)		

Decrease the number of students at risk or potential risk of falling below the expected level of achievement. 6 students

Year 4	Above 3	Above 2	Above1	At 3	At 2	At 1	Below 3	Below 2	Below 1
End 2021		1 5%	1 5%	2 9%	8 36%	6 27%	4 18%		
		10% (2)	33% (7)	14% (3)	10% (2)	5% (1)	24% (5)	5% (1)	

Decrease the number of students at risk or potential risk of falling below the expected level of achievement. 6 students

Both maths goals have not been achieved. The Year 4 group has shown some improvement as some have moved into the AT to above range. The concern sits with those who have fallen from AT to the below range.

So what:

One area that has a factor is the moderation of assessment practices. When making an OTJ we want accurate data and it is consistently ensuring when an OTJ is completed the evidence matches the OTJ. We have been providing moderation sessions and we feel staff are more confident accurately evaluating where students achievement is at.

There has been some excellent improvement in students attempting maths problems and taking on more knowledge due to the support of the Intervention teacher and while we may not see the results immediately students confidence in maths is increasing through having the on top of in class teaching.

It is evident that when students move towards Year 7 and 8 we have very few students not achieving at the desired curriculum level. The foundation skills are building and it shows that students are confident to apply the skills acquired in prior years to achieve higher in the senior years.

We need to celebrate that students are not falling further behind. They are still showing a years progress in the year to maintain where they are achieving. Our challenge is to accelerate that learning in shorter timeframes to enable the moving curriculum achievement.

Even in 2022 there has been huge amounts of disruption to learning and we need to find new ways to fill some of the gaps that occur. This can be part of Teacher Professional Growth cycles.

During 2023 we need to identify what supplementary programmes we will use to support the students picking up number knowledge quicker in Mathematics. PRIME, Numricon, Jumpm into Maths?

What is worth noting is that while we may not see improvement of students moving into a higher achievement level a whole year's learning has been maintained in a year and the gap effectively is not increasing. Acceleration of more than one year of learning in a calendar year takes many contributing factors. Attendance, Home and school partnership, student motivation, teacher driving purposeful learning.

Moving forward we will focus on home and school partnerships and creating more regular check ins with how students are progressing. Utilising the Hero platform for students to celebrate their progress with whanau will also be incentivise students to drive their understanding in all curriculum areas.

- The leaders of Numeracy and Literacy will feed forward new practice, PLD opportunities and support best practice within teams. Teacher Professional Growth Cycles will incorporate one curriculum goal.
- Continue Intervention Teacher role to .4
- Utilise expertise RTLiT, RTLB and maths PLD providers to support best practice and support of teachers and teacher aides in supporting all learners.
- Continue moderation across schools to build confidence in assessment practices.