

TAWHAI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3036

Principal: Karen Poole

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Accountant / Service Provider:

Education  Services.
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TAWHAI SCHOOL

Annual Report - For the year ended 31 December 2022

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Tawhai 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.

Jaydy marsh
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

30/05/23
Date:

Sharon Boese
Full Name of Principal

[Signature]
Signature of Principal

30.05.23
Date:

Tawhai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,761,829	2,646,030	2,669,873
Locally Raised Funds	3	40,389	50,550	78,999
Interest Income		4,494	350	1,483
		<u>2,806,712</u>	<u>2,696,930</u>	<u>2,750,355</u>
Expenses				
Locally Raised Funds	3	15,475	7,250	54,348
Learning Resources	4	2,134,642	2,060,162	2,071,125
Administration	5	181,668	174,575	150,848
Finance		2,834	4,000	3,503
Property	6	452,583	544,787	401,125
Loss on Disposal of Property, Plant and Equipment	10	570	-	157
		<u>2,787,772</u>	<u>2,790,774</u>	<u>2,681,106</u>
Net Surplus / (Deficit) for the year		18,940	(93,844)	69,249
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>18,940</u>	<u>(93,844)</u>	<u>69,249</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.

Tawhai School
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		1,079,619	993,958	1,010,370
Total comprehensive revenue and expense for the year		18,940	(93,844)	69,249
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,154	-	-
Equity at 31 December		1,109,713	900,114	1,079,619
Accumulated comprehensive revenue and expense		1,109,713	900,114	1,079,619
Equity at 31 December		1,109,713	900,114	1,079,619

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.

Tawhai School
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	467,070	195,739	725,926
Accounts Receivable	8	160,413	117,028	144,129
GST Receivable		22,691	4,832	16,761
Prepayments		17,708	21,837	15,227
Investments	9	40,000	15,301	-
Funds Receivable for Capital Works Projects	15	73,738	-	14,619
		<u>781,620</u>	<u>354,737</u>	<u>916,662</u>
Current Liabilities				
Accounts Payable	11	201,320	138,021	166,447
Revenue Received in Advance	12	-	17,252	80
Provision for Cyclical Maintenance	13	18,750	-	18,667
Finance Lease Liability	14	12,470	16,333	17,224
Funds held for Capital Works Projects	15	121	-	232,642
		<u>232,661</u>	<u>171,606</u>	<u>435,060</u>
Working Capital Surplus/(Deficit)		548,959	183,131	481,602
Non-current Assets				
Property, Plant and Equipment	10	600,286	788,990	638,378
		<u>600,286</u>	<u>788,990</u>	<u>638,378</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	30,139	36,708	19,757
Finance Lease Liability	14	9,393	35,299	20,604
		<u>39,532</u>	<u>72,007</u>	<u>40,361</u>
Net Assets		<u>1,109,713</u>	<u>900,114</u>	<u>1,079,619</u>
Equity		<u>1,109,713</u>	<u>900,114</u>	<u>1,079,619</u>

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

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

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		749,822	711,431	727,407
Locally Raised Funds		43,861	50,550	62,163
Goods and Services Tax (net)		(5,930)	-	(11,929)
Payments to Employees		(348,873)	(368,750)	(354,185)
Payments to Suppliers		(333,208)	(414,882)	(276,787)
Interest Paid		(2,834)	(4,000)	(3,503)
Interest Received		3,940	350	1,588
Net cash from/(to) Operating Activities		106,778	(25,301)	144,754
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(50,631)	(194,000)	(49,190)
Purchase of Investments		(40,000)	-	-
Proceeds from Sale of Investments		-	-	15,301
Net cash from/(to) Investing Activities		(90,631)	(194,000)	(33,889)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,154	-	-
Finance Lease Payments		(12,949)	(18,652)	(12,929)
Funds Administered on Behalf of Third Parties		(273,208)	20,000	214,298
Net cash from/(to) Financing Activities		(275,003)	1,348	201,369
Net increase/(decrease) in cash and cash equivalents		(258,856)	(217,953)	312,234
Cash and cash equivalents at the beginning of the year	7	725,926	413,692	413,692
Cash and cash equivalents at the end of the year	7	467,070	195,739	725,926

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.

Tawhai School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Tawhai 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	20-50 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Library Resources	8 years
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 RTLB 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 school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	749,998	711,431	738,932
Teachers' Salaries Grants	1,751,657	1,598,962	1,691,150
Use of Land and Buildings Grants	260,174	335,637	239,791
	2,761,829	2,646,030	2,669,873

The school has opted in to the donations scheme for this year. Total amount received was \$53,550.

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	6,772	10,500	10,917
Fees for Extra Curricular Activities	19,347	12,050	54,944
Fundraising & Community Grants	14,270	28,000	13,138
	40,389	50,550	78,999
Expenses			
Extra Curricular Activities Costs	15,475	7,250	54,348
	15,475	7,250	54,348
<i>Surplus for the year Locally raised funds</i>	24,914	43,300	24,651

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	72,725	96,950	66,997
Library Resources	484	750	612
Employee Benefits - Salaries	1,937,127	1,823,962	1,888,699
Staff Development	31,861	40,500	26,170
Depreciation	92,445	98,000	88,647
	2,134,642	2,060,162	2,071,125

5. Administration

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,533	6,925	6,723
Board Fees	4,050	6,000	4,215
Board Expenses	6,400	9,000	4,525
Communication	15,935	16,200	16,307
Consumables	17,296	21,000	14,377
Operating Lease	-	-	107
Legal Fees	1,493	1,800	1,380
Other	12,878	18,050	13,959
Employee Benefits - Salaries	93,906	72,600	67,365
Insurance	7,777	9,000	7,730
Service Providers, Contractors and Consultancy	14,400	14,000	14,160
	<u>181,668</u>	<u>174,575</u>	<u>150,848</u>

6. Property

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	14,996	37,500	14,575
Cyclical Maintenance Provision	10,465	15,000	11,716
Grounds	33,423	30,700	14,358
Heat, Light and Water	9,588	14,000	10,384
Rates	1,261	1,800	1,201
Repairs and Maintenance	27,833	33,500	18,265
Use of Land and Buildings	260,174	335,637	239,791
Security	5,795	5,500	5,662
Employee Benefits - Salaries	58,078	71,150	85,173
Contractors	30,970	-	-
	<u>452,583</u>	<u>544,787</u>	<u>401,125</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	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	467,070	195,739	725,926
Cash and cash equivalents for Statement of Cash Flows	<u>467,070</u>	<u>195,739</u>	<u>725,926</u>

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

Of the \$467,070 Cash and Cash Equivalents \$121 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	1,929	107	5,481
Interest Receivable	554	105	-
Teacher Salaries Grant Receivable	157,930	116,816	138,648
	160,413	117,028	144,129
Receivables from Exchange Transactions	2,483	212	5,481
Receivables from Non-Exchange Transactions	157,930	116,816	138,648
	160,413	117,028	144,129

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	40,000	15,301	-
Total Investments	40,000	15,301	-

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	409,334	-	-	-	(25,586)	383,749
Furniture and Equipment	146,164	28,375	(570)	-	(31,291)	142,678
Information and Communication Technology	38,692	25,242	-	-	(16,678)	47,257
Leased Assets	36,888	-	-	-	(16,675)	20,213
Library Resources	7,300	1,306	-	-	(2,215)	6,389
Balance at 31 December 2022	638,378	54,923	(570)	-	(92,445)	600,286

The net carrying value of equipment held under a finance lease is \$20,213 (2021: \$36,888)

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	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	538,544	(154,795)	383,749	538,544	(129,210)	409,334
Furniture and Equipment	429,657	(286,979)	142,678	406,064	(259,900)	146,164
Information and Communication Technology	225,976	(178,719)	47,257	201,863	(163,171)	38,692
Leased Assets	60,741	(40,528)	20,213	65,034	(28,146)	36,888
Library Resources	115,726	(109,337)	6,389	114,420	(107,120)	7,300
Balance at 31 December	1,370,644	(770,358)	600,286	1,325,925	(687,547)	638,378

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	27,770	3,792	11,268
Accruals	7,533	3,508	6,723
Employee Entitlements - Salaries	157,930	116,816	138,648
Employee Entitlements - Leave Accrual	8,087	13,905	9,808
	<u>201,320</u>	<u>138,021</u>	<u>166,447</u>
Payables for Exchange Transactions	201,320	138,021	166,447
	<u>201,320</u>	<u>138,021</u>	<u>166,447</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Student Income in Advance	-	3,714	80
Grant Income in Advance	-	7,828	-
MOE Grants in Advance	-	5,710	-
	<u>-</u>	<u>17,252</u>	<u>80</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	38,424	21,708	26,708
Increase to the Provision During the Year	11,632	15,000	11,715
Other Adjustments	(1,167)	-	1
Provision at the End of the Year	<u>48,889</u>	<u>36,708</u>	<u>38,424</u>
Cyclical Maintenance - Current	18,750	-	18,667
Cyclical Maintenance - Non current	30,139	36,708	19,757
	<u>48,889</u>	<u>36,708</u>	<u>38,424</u>

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	14,563	16,333	19,997
Later than One Year and no Later than Five Years	11,507	35,299	24,659
Future Finance Charges	(4,207)	-	(6,828)
	21,863	51,632	37,828
Represented by			
Finance lease liability - Current	12,470	16,333	17,224
Finance lease liability - Non current	9,393	35,299	20,604
	21,863	51,632	37,828

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 \$
LSC Office		220479	(14,619)	8,250	6,369	-	-
SIP Outdoor Covered Sports Court		225088	185,440	-	(256,028)	-	(70,588)
LSM Fencing		229524	47,202	304	(47,506)	-	-
235503 ERC for Flooding Remediation		235503	-	3,091	(2,970)	-	121
AMS Combined Clks 5,7-QLS Crm Upgrade		241634	-	-	(3,150)	-	(3,150)
Totals			218,023	11,645	(303,285)	-	(73,617)

Represented by:

Funds Held on Behalf of the Ministry of Education	121
Funds Receivable from the Ministry of Education	(73,738)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Refurbish Blocks 1,2,3			(10,578)	-	10,578	-	-
Blk 3 Refurbishment		207813	14,303	-	(14,303)	-	-
LSC Office		220479	-	74,250	(88,869)	-	(14,619)
SIP Outdoor Covered Sports Court		225088	-	232,640	(47,200)	-	185,440
LSM Fencing		229524	-	47,202	-	-	47,202
Totals			3,725	354,092	(139,794)	-	218,023

Represented by:

Funds Held on Behalf of the Ministry of Education	232,642
Funds Receivable from the Ministry of Education	(14,619)

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	4,050	4,215
<i>Leadership Team</i> Remuneration	572,620	363,112
Full-time equivalent members	5.00	3.00
Total key management personnel remuneration	576,670	367,327

There are 4 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) that met 9 and 11 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	140 - 150	140 - 150
Benefits and Other Emoluments	2 - 3	2 - 3
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	2.00	3.00
110 - 120	1.00	-
	3.00	3.00

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	2021
	Actual	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:

\$82,500 contract for the SIP Outdoor Covered Sports Court as agent for the Ministry of Education. This project is fully funded by the Ministry and \$232,640 has been received of which \$303,228 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$187,948 contract for the AMS Combined Clks 5,7-QLS Crm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,150 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$82,500 contract for the LSC Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$74,250 has been received of which \$88,869 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$260,725 contract for the SIP Outdoor Covered Sports Court as agent for the Ministry of Education. This project is fully funded by the Ministry and \$232,640 has been received of which \$47,200 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$54,646 contract for the LSM Fencing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$47,202 has been received of which \$0 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	467,070	195,739	725,926
Receivables	160,413	117,028	144,129
Investments - Term Deposits	40,000	15,301	-

Total Financial assets measured at amortised cost	667,483	328,068	870,055
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Financial liabilities measured at amortised cost

Payables	201,320	138,021	166,447
Finance Leases	21,863	51,632	37,828

Total Financial Liabilities Measured at Amortised Cost	223,183	189,653	204,275
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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.

Tawhai School

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Angela Whitmarsh	Presiding Member	Elected	Sep 2022
Jaydy Marsh	Presiding Member	Elected	Sep 2025
Karen Poole	Principal	ex Officio	
Karen Poole	Principal	ex Officio	Sep 2025
Dominic Wright	Parent Representative	Elected	Sep 2022
Jaydy Marsh	Parent Representative	Elected	Sep 2022
Raewyn Lummis	Parent Representative	Elected	Sep 2022
Stephen Kyle	Parent Representative	Co-opted	Sep 2022
Ginny Treadwell	Parent Representative	Elected	Sep 2025
Rebecca Daniels	Parent Representative	Elected	Sep 2025
Robert Mackie	Parent Representative	Elected	Sep 2025
Andrew Wiggins	Parent Representative	Elected	Sep 2025
Dave Whiteman	Staff Representative	Elected	Sep 2022
Dave Whiteman	Staff Representative	Elected	Sep 2025

Tawhai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$4,977 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tawhai 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.



Analysis of Variance 2022

School name:	Tawhai School, Stokes Valley, Lower Hutt	School Number:	3036
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Strategic Goal:	Engage and empower the teachers to make the Tawhai School Curriculum thrive
Annual Goal:	<p>1a. Implement the Tawhai School Curriculum</p> <p>1b. Design and deliver a professional development plan to build teacher practice</p> <p>1c. Build lead teacher capacity to review and continuously improve the curriculum</p>
Target:	<p>1a. An increase in staff confidence (a shift from "don't feel confident" to "very confident" using the NPDL Teacher Self Assessment tool). We didn't focus on NPDL as a programme as this rubric wasn't a relevant measure. However, major elements of the inquiry process could be evidenced in an increase in confidence in teacher planning and inquiry conversations.</p> <p>1b. A shift across to the right on the Learning Conditions Rubric, as above.</p> <p>1c. 80% of curriculum team actions are completed- this was achieved and can be evidenced in the curriculum team action plans and reviews.</p>
Background Information:	In 2020 we co-designed our draft Local Curriculum with the expectation that the curriculum would be implemented in 2021 and 2022
Actions we competed/ Outcomes	<p>1a.</p> <ul style="list-style-type: none"> The local curriculum was reviewed and explored with the lens of our overriding whakatauki - He moana pukepuke e kengia e te waka. Teachers worked collaboratively to present a digital representation for our community. This provided everyone with a shared understanding of programmes for the year ahead and how we can connect with our whakatauki. Navigating the choppy seas was incredibly well suited to the year and has supported tamariki to build a kete of strategies to support them during times of change. Our connection wall is an ongoing work in progress, but looks fantastic and provides a visual picture that reflects our diversity. Teachers have been working collaboratively throughout the year in their hubs. This has allowed time for teachers to reflect on their programmes and plan together. Teacher inquiries have been aligned to our curriculum and focussed mostly on writing pedagogies - Year 3 ALL and Year 4 and above Verity Short. We had ongoing opportunities throughout the year for teachers to share their learning. It was evident there had been some substantial shifts in teacher practice which was supported by their own research and learning as well as the PD provided in writing. Deep learning opportunities were presented during the installation on our Whakaruru Hau - this provided a great organic inquiry. Coaching sessions with AP/DP were completed for all staff - these focussed on building practice with learning stories that effectively communicated to whānau student progress with the curriculum and inquiry pedagogies. The 1-1 coaching allowed teachers time to share their challenges and co-construct next steps that were followed up.

1b.

- An annual outline for PD was formulated for the key pedagogies reflected in our curriculum
 - Writing - Verity Short
 - Writing - ALL
 - Phonics workshops
 - Culturally Responsive Practice - MAC
 - Education perfect - te reo
 - PCT workshops
 - Restorative Practises
 - Termly plans for PD were shared which included staff led sessions and staff/team meetings.
 - Teachers engaged in all Professional Development and teacher led staff meeting sessions.
 - As mentioned above in teacher inquiries the growth reflected in writing practices and observations, confidence and student writing progress over 80%
 - From the te reo stocktake we were able to see big shifts particularly in the areas of:
 - Karakia - 38% of teachers started the day with karakia in 2021 94% in 2022
 - Waiata - 68% of teachers taught waiata in 2021, 88% in 2022
 - Kupu - 18% of teachers taught te reo māori word and phrases in 2021, 53% in 2022
- 1c
- Lead teachers met with their teams, and prioritised actions for the year. These actions were reviewed termly to ensure there was ongoing progress. Curriculum teams also included student Tu Rangatira so we had their vice and support with some projects.
 - Curriculum reviews that were presented to the school board included Digital Technologies, Behaviour, Learning Support, Intervention programme, Literacy and Maths. These provided the board with an insight to our programmes and how they align with the local curriculum.

Thoughts for next year:

1a.

- As a staff we have identified our whakatauki for 2023 - this is our school whakatauki Poipola te kākano kia puāwai. It was made evident this needs to be brought to life, so what better way than to make it our overriding whakatauki for the year!
- Ensuring communication processes are explicit and clear for each hub in 2023. Agendas will be shared and reflect discussion points for each hub hui e.g. inquiry planning, reflections etc.

1b.

- Teachers were given an opportunity to provide feedback on the PD and thoughts for 2023. Reviewing the impact of PD in terms of student learning is also important to inform 2023.
- Verity's writing - this will continue in 2023, but also include year 2/3 teachers so that the practices are spread wider which will build capacity across the school. Verity's programme is aligned with the new curriculum and pedagogies are transferable across curriculum areas. Making these links more explicit will be a focus for 2023. PD sessions facilitated by DP/Literacy lead, will be planned for. These could be across staff or one-to-one coaching sessions with hub leaders.
- New curriculum - as mentioned above, Verity's work does align with the new curriculum and we will also be engaging in some Maths PD - this will include workshops with a facilitator that the AP (Maths Lead) will attend and then facilitate sessions with the staff. Although, as outlined below, the implementation of the new curriculum has a long timeline - it is important we keep reconnecting with the new material.

1c.

<ul style="list-style-type: none"> With some changes in unit allocation and new staff- curriculum teams will be reviewed at the start of 2023. Expectations about action plans aligning with our focus will be made explicit at the start of 2023.
<p>Strategic Goal: 2. Empower our children to flourish by taking risks and action in their learning</p>
<p>Annual Goal: 2a: Explore aspects of a wellbeing framework</p>
<p>Background Information: In the past few years we have been exploring a number of programmes to enhance wellbeing e.g. Alert, PB4L, Restorative Practices, Culturally sustaining practises Te Whare Tapa Wha etc. A framework will ensure we have clarity and cohesion to support the Tawhai School community to see how these programmes and practices support the pathway to achieving our school vision.</p>
<p><u>Actions we competed/ Outcomes</u></p> <ul style="list-style-type: none"> Lead team met prior to the beginning of the school year and had coaching sessions during the term with Laura. Dave met with MAC and shared ideas that could represent the overview of our framework. The focus was on "our children at the centre". A draft framework was designed and shared with staff and board. The leadership team continued to unpack and explore the aspects of the framework that related to their area of leadership and then facilitated sessions at our staff hui to support their understanding of the framework. Learner licence criteria was made consistent across the school instead of different for each year group. A poster was designed and shared with staff to promote learner licence criteria.
<p><u>Thoughts for next year:</u></p> <ul style="list-style-type: none"> PD Hauora sessions with staff need to be planned and will be facilitated by SLT in their areas of expertise (these will appear in our overview) SLT to continue to upskill their own knowledge in the areas they are leading. Principal reflecting on sabbatical findings - how can we use this to enhance our Hauora framework? Wellbeing survey was not done this year as we felt it should align with the launch of our Wellbeing Framework and the UH Cluster wellbeing survey.
<p>Strategic Goal: 3. Nurture collaboration with whanau to enable active learning partnerships</p>
<p>Annual Goal: 3a. Implement real time reporting based on learning goals 3b. Grow whanau as continuously active partners in learning conversations</p>
<p>Target: See below for the increases. We have had a lot of support from whanau, particularly in the early stages of the children's learning journey. We know initiatives such as Mutukaroa have supported this. We want to explore ways that parents feel they can continue to contribute to their child's learning as they continue through the school. Reporting in real time (with effective and well communicated learning stories) has been an ongoing challenge which we are continuing to navigate.</p>

<p><u>Actions we competed/ Outcomes</u> 3a and 3b</p> <ul style="list-style-type: none"> ● Learning conversations took place in week 6, term 1 via Zoom or phone call and in week 2, term 3 (just over 90% of our whānau attended conferences.) ● Learning goals for these conversations were posted for each child on Educa. ● Examples were shared with staff to support them to share information that was relevant and meaningful. ● Moderation of goals was done and some staff had extra support to write their goals. ● Teachers have completed learning stories and providing evidence to support how children have made progress to their learning goals. These stories are monitored by the AP to ensure information shared with parents provides good information and relates directly to learning goals ● Between Sept 2021 and Sept 2022 there were 2610 learning stories posted. 973 comments were made. In 2020 there were 1026 and 235 comments. ● The stories have increased by 150% ● The comments have increased 300%. ● The percentage of stories commented on has increased from 23% to 37%. Overall the comments are more specific to the teachers comments and several comment on noticing progress and how much they enjoy the updates. ● We have had 2 EOTC events where we have had a large number of parents volunteer to come along - Ngā Manu went to the Island bay reserve and a lot of the Ngā Kukari team went to the Botanical Gardens. ● Our participation in the UHC Kapa Haka performance allowed us to connect with our whānau in several ways - we leveraged off this by having a rehearsal evening which the majority of whānau attended, the performance itself, as well as end of year celebrations. ● The Kapa Haka rehearsal evening was a huge success in gathering whānau and sharing their children's successful learning in performing waiata. It's hard to put a number on the parents in attendance but this can be evidenced by referring to our website. ● There was an attempt to gather some whānau voices, however it was a challenging space to share ideas (as well as not wanting to intrude too much on the occasion). 	<p><u>Thoughts for next year:</u></p> <ul style="list-style-type: none"> ● What will our whānau group look like when reflecting on the voice gathered? ● Mutukaroa - learning partnerships continue to be fundamental to support children's progress. Learning conversations will continue at certain points in time (on entry, 20 weeks and 40 weeks) then fall into the goal setting cycle with the rest of the school. Release time will be set aside for teachers to implement assessments and meet with whānau to set learning goals and discuss how they can support their child at home. ● Continue to monitor and provide support for learning stories. ● Engage all key stakeholders in reviewing the strategic planning and seeking voice to inform future plans.
<p>Learning Targets</p>	
<p>Maths</p>	
<p>Targets: 80% of our Year 3 students will be at or above the expected level in PAT Maths. To achieve this target 4 students will need to move from stanine 3 to 4 or above. As there are 10 children at stanine 4 (at risk of falling below) there will also be careful monitoring of these students and they will all need to remain at stanine 4 or above)</p> <p>85% of our Year 5 students will be at or above the expected level in PAT Maths. The children working at stanine 4 (14 students will need to maintain stanine 4 or above to not fall below)</p>	

<p>85% of our Maori students (Years 3-6) will be at stanine 4 or higher. 35% of Maori students are at stanine 4, they will maintain stanine 4 at the end of the year or increase stanine.</p> <p><u>Background information (why we chose this target):</u></p> <p>At the beginning of 2022, 74% of Year 3 students were At or Above the expected level in PAT Maths. (Stanine 4 or above)</p> <p>The year 3 group are sitting slightly below the national average and 45% are in stanines 1-4.</p> <p>At the beginning of 2022, 30% of Year 5 students were "At risk" of falling below expected level (Stanine 4)</p> <p>At the beginning of 2022, 35% of Māori students (Yrs 3-6) were at stanine 4. They will need to be monitored closely to ensure they do not fall below.</p> <p>PAT Mathematics helps teachers determine the level of achievement attained by their students in the knowledge, understanding and skills as described by the NZ Curriculum. It includes Number Knowledge, Number Strategies, Algebra, Geometry and Measurement and Statistics. Average progress over a year would have a scale score of 9. Progress will be measured at the end of the year, the target children will have shifted stanines and have a scale score higher than 9 to show accelerated progress. The children at stanine 4 will need to have a scale score of 9 or higher to show they have maintained the expected level.</p>	<p><u>Actions- what we did:</u></p> <ul style="list-style-type: none"> ● PAT maths data has been entered on Edge and NZCER. ● AP met with maths facilitator to check we were on the right track and get further clarification of expected/accelerated shift ● Goals have been set and shared with staff ● Target children have been identified and shared with staff. ● Hub meetings have included discussions on groupings, planning and possible activities. ● BOT review was completed and presented by AP. ● AP shared some ideas for Maths teaching at staff hui. ● TA is working with a small group of students every day for 15 minutes to build number knowledge. ● Teachers continue to monitor target students. ● Goal setting was done at the beginning of the term. 	<p><u>What Happened:</u></p> <p><u>Targets:</u> 80% of our Year 3 students will be at or above the expected level in PAT Maths. In Term 1 75% of our Year 3 students were at stanine 4 or above. In term 4 89% of Year 3 students were At or Above Stanine 4 we exceeded our target by 9%. 4 students were targets, 3 made accelerated progress and are now working well within expectations. 1 made the expected progress in a year but is still below. In term 1 there were 13 children at stanine 3 or below and in Term 4 there were 5 at stanine 3.</p> <p>85% of our Year 5 students will be at or above the expected level in PAT Maths. The children working at stanine 4 (14 students will need to maintain stanine 4 or above to not fall below) Term 1 83% of Year 5 children were At or Above (stanine 4 or above)</p>
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<p>Term 4 84% of Year 5 children are At or Above expected level (stanine 4 or above) we were just slightly below the target by 1%. There was not a lot of shift, which shows children made a year's progress, but there was no accelerated progress. The target students made progress but not enough to move them to a higher stanine.</p> <p>85% of our Maori students (Years 3-6) will be at stanine 4 or higher. 35% of Maori students are at stanine 4, they will maintain stanine 4 at the end of the year or increase stanine.</p> <p>In term 1 84% of Maori students in Years 3-6 were at Stanine 4 or above.</p> <p>In term 4 93% of Maori students in Years 3-6 were at Stanine 4 or above we exceeded our target by 8%.</p> <p>4/7 students moved from below to at expected level.</p>
<p><u>Thoughts for next year:</u></p> <ul style="list-style-type: none"> • Maths lead teacher (AP) will attend termly UHC maths workshops and then facilitate staff meetings. • Continue to support teachers to share planning and pedagogies for progressing students • Support teachers to interrogate the data, select and monitor target children themselves. • Ensure learning goals are going to support the progress of students i.e. they are SMART goals. • Year 2 will be a cohort for targeting next year (2023 Year 3) and Year 5 (2023 Year 6). • Gender - female cohort is not progressing as well as the male - this could be a target for 2023.
<p>Writing</p>
<p><u>Target:</u></p> <p>78% of our Year 3 cohort will be achieving at or above the expected level in STAR at the end of the year.</p> <p>For all 12 of our Year 3 'At Risk' students to retain a stanine 4 or above in STAR at the end of the year.</p>
<p><u>Background Information (why we chose this target):</u></p> <p>At the beginning of 2022, 63% of year 3's were working At or Above the expected level in STAR. A total of 20 students were Below (37%). To achieve the target of 78% 8 children will need to move from Below to At.</p> <p>At the beginning of 2022, 22% of year 3's were identified as 'At Risk' in STAR. A total of 12 students were 'At Risk' (22%). Our target is to ensure all 12 students retain a stanine 4 or above in the end of the year STAR.</p>
<p><u>Actions (what we did):</u></p> <ul style="list-style-type: none"> • STAR assessment was administered and entered on Edge. • STAR report was completed and shared with Team leaders and teams. • Literacy goals were formulated and shared with staff. • Year 4-6 teachers participated in writing modelling sessions with Verity Short followed by learning conversations to discuss effective teaching strategies. • ALL professional development with Year 3 teachers was well supported via frontloading and effective acceleration practices. • The Whānau Reading Programme continued to operate this term and the tutors have continued to provide the much needed reading support for some of our target students.
<p><u>What Happened:</u></p>

Target:

- 78% of our Year 3 cohort will be achieving at or above the expected level in STAR at the end of the year.

In Term 1 63% of year 3 students were working At or Above the expected level in STAR (stanine 4 or above).
 In Term 4 100 % of year 3 students were At or Above the expected level in STAR (stanine 4 or above). This exceeded our target by 22%..

8 students were targets and all students are now At or Above the expected level in STAR at Term 4.
 3 students moved up 2 stanine levels, 1 student moved up 3 stanine levels, 2 students moved up 4 stanine levels, and 2 students moved up 5 stanine levels.

Target:

- For all 12 of our Year 3 'At Risk' students to retain a stanine 4 or above in STAR at the end of the year.

In Term 1 22% of year 3 students were working at stanine 4 (At Risk) in STAR.
 In Term 4 100% of year 3 "at risk" students (12) were working At stanine 6 or Above. We met this target.

12 students were targets, 1 left in Term 2 and the remaining 11 students are now At or Above the expected level in STAR at Term 4.
 3 students moved up 2 stanine levels, 2 students moved up 3 stanine levels, 5 students moved up 4 stanine levels, and 1 student moved up 5 stanine levels.

Thoughts for next year:

- Professional development will continue in 2023 with Verity Short to embed and extend practices to
- Continue to support teachers to share planning and pedagogies for progressing students
- Support teachers to interrogate the data, select and monitor target children themselves.
- Ensure learning goals are going to support the progress of students i.e. they are SMART goals.
- Year 2 will be a cohort for targeting next year (2023 Year 3) and Year 3 (2023 Year 4).

END OF YEAR SCHOOL WIDE DATA

	Well Below	Below	At	Above and WA
Reading	14 4%	26 8%	175 51%	130 37%
	12% below or well below			
Writing	26 7%	38 11%	250 72%	32 10%
	18% below or well below			
	88% at/above/well above			
	82% at/above/well above			

Maths	15 4%	23 7%	209 61%	98 29%
	11% below or well below		89% at/above/well above	