

TOKOMARU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3046
Principal:	Sonia Mudgway
School Address:	5 Tokomaru East Road
School Postal Address:	5 Tokomaru East Road, Tokomaru, 4864
School Phone:	06 329 8780
School Email:	office@tokomaru.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TOKOMARU SCHOOL

Annual Report - For the year ended 31 December 2022

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Tokomaru School

Statement of Responsibility

For the year ended 31 December 2022

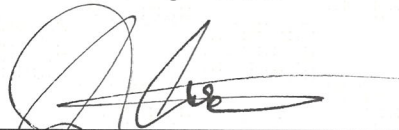
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

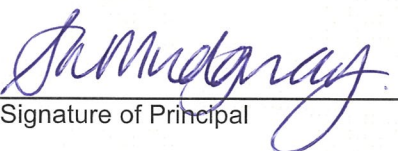
The School's 2022 financial statements are authorised for issue by the Board.

DAVID IAN GRAHAM LAWTON
Full Name of Presiding Member


Signature of Presiding Member

18TH MAY 2023
Date:

Sonia Rochelle Mudgravy
Full Name of Principal


Signature of Principal

18th May 2023
Date:

Tokomaru School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,092,404	908,139	946,714
Locally Raised Funds	3	24,015	14,330	38,289
Interest Income		3,288	1,900	1,915
Gain on Sale of Property, Plant and Equipment		146	-	177
		<u>1,119,853</u>	<u>924,369</u>	<u>987,095</u>
Expenses				
Locally Raised Funds	3	12,675	-	20,219
Learning Resources	4	776,632	680,885	717,601
Administration	5	130,754	80,087	74,875
Finance		649	603	710
Property	6	205,903	169,324	165,356
Loss on Disposal of Property, Plant and Equipment	10	-	-	155
		<u>1,126,613</u>	<u>930,899</u>	<u>978,916</u>
Net Surplus / (Deficit) for the year		(6,760)	(6,530)	8,179
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(6,760)</u></u>	<u><u>(6,530)</u></u>	<u><u>8,179</u></u>

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



Tokomaru 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		393,063	390,073	382,691
Total comprehensive revenue and expense for the year		(6,760)	(6,530)	8,179
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,193
Equity at 31 December		386,303	383,543	393,063
Accumulated comprehensive revenue and expense		386,303	383,543	393,063
Equity at 31 December		386,303	383,543	393,063

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.

Tokomaru 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	195,209	100,327	356,858
Accounts Receivable	8	70,624	46,421	53,142
GST Receivable		9,060	-	4,807
Prepayments		10,980	5,536	6,722
Investments	9	22,867	67,899	68,859
		<u>308,740</u>	<u>220,183</u>	<u>490,388</u>
Current Liabilities				
GST Payable		-	2,152	-
Accounts Payable	11	114,117	63,838	65,396
Revenue Received in Advance	12	475	241	475
Provision for Cyclical Maintenance	13	44,383	26,861	38,221
Finance Lease Liability	14	3,436	5,204	3,551
Funds held for Capital Works Projects	15	11,024	-	237,352
		<u>173,435</u>	<u>98,296</u>	<u>344,995</u>
Working Capital Surplus/(Deficit)		135,305	121,887	145,393
Non-current Assets				
Property, Plant and Equipment	10	271,704	264,153	272,573
		<u>271,704</u>	<u>264,153</u>	<u>272,573</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	15,800	-	19,167
Finance Lease Liability	14	4,906	2,497	5,736
		<u>20,706</u>	<u>2,497</u>	<u>24,903</u>
Net Assets		<u><u>386,303</u></u>	<u><u>383,543</u></u>	<u><u>393,063</u></u>
Equity		<u><u>386,303</u></u>	<u><u>383,543</u></u>	<u><u>393,063</u></u>

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



Tokomaru 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		261,045	226,388	236,696
Locally Raised Funds		23,998	14,330	38,523
Goods and Services Tax (net)		(4,253)	-	(6,959)
Payments to Employees		(107,507)	(91,700)	(95,206)
Payments to Suppliers		(134,847)	(301,663)	(144,532)
Interest Paid		(649)	(603)	(710)
Interest Received		3,288	1,900	2,306
Net cash from/(to) Operating Activities		41,075	(151,348)	30,118
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(20,205)	(18,000)	(91,630)
Purchase of Investments		-	-	(961)
Proceeds from Sale of Investments		45,992	-	-
Net cash from/(to) Investing Activities		25,787	(18,000)	(92,591)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,193
Finance Lease Payments		(2,183)	(3,711)	(4,321)
Funds Administered on Behalf of Third Parties		(226,328)	7,693	155,766
Net cash from/(to) Financing Activities		(228,511)	3,982	153,638
Net increase/(decrease) in cash and cash equivalents		(161,649)	(165,366)	91,165
Cash and cash equivalents at the beginning of the year	7	356,858	265,693	265,693
Cash and cash equivalents at the end of the year	7	195,209	100,327	356,858

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.



Tokomaru School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-5 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 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 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	309,414	226,388	241,861
Teachers' Salaries Grants	663,269	571,012	595,339
Use of Land and Buildings Grants	119,656	110,739	106,658
Other Government Grants	65	-	2,856
	1,092,404	908,139	946,714

The school has opted in to the donations scheme for this year. Total amount received was \$15,450.

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	551	5,200	15,128
Fees for Extra Curricular Activities	14,831	-	10,436
Fundraising & Community Grants	998	-	5,204
Other Revenue	7,635	9,130	7,521
	24,015	14,330	38,289
Expenses			
Extra Curricular Activities Costs	12,675	-	15,603
Fundraising & Community Grant Costs	-	-	4,616
	12,675	-	20,219
<i>Surplus for the year Locally raised funds</i>	11,340	14,330	18,070

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	22,954	30,023	23,210
Library Resources	464	400	361
Employee Benefits - Salaries	719,735	621,212	656,735
Staff Development	7,952	8,100	7,734
Depreciation	25,527	21,150	29,561
	776,632	680,885	717,601



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,788	4,787	4,648
Board Fees	3,150	3,500	3,405
Board Expenses	904	2,450	809
Communication	1,772	1,250	1,296
Consumables	3,805	4,800	5,273
Operating Lease	(9)	-	-
Other	8,922	9,750	10,183
Employee Benefits - Salaries	52,202	41,500	36,924
Insurance	6,636	4,850	5,137
Service Providers, Contractors and Consultancy	7,200	7,200	7,200
Healthy School Lunch Programme	41,384	-	-
	<u>130,754</u>	<u>80,087</u>	<u>74,875</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	4,055	3,100	3,393
Cyclical Maintenance Provision	31,565	7,693	2,913
Grounds	5,498	6,800	8,022
Heat, Light and Water	8,196	7,380	7,405
Rates	3,394	3,362	3,063
Repairs and Maintenance	7,614	4,250	7,430
Use of Land and Buildings	119,656	110,739	106,658
Consultancy And Contract Services	25,925	26,000	26,472
	<u>205,903</u>	<u>169,324</u>	<u>165,356</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	195,209	100,327	356,858
Cash and cash equivalents for Statement of Cash Flows	<u>195,209</u>	<u>100,327</u>	<u>356,858</u>

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

Of the \$195,209 Cash and Cash Equivalents \$11,024 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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	-	1,672	-
Receivables from the Ministry of Education	-	-	1,408
Interest Receivable	-	391	-
Teacher Salaries Grant Receivable	70,624	44,358	51,734
	<u>70,624</u>	<u>46,421</u>	<u>53,142</u>
Receivables from Exchange Transactions	-	2,063	1,408
Receivables from Non-Exchange Transactions	70,624	44,358	51,734
	<u>70,624</u>	<u>46,421</u>	<u>53,142</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	22,867	67,899	68,859
Total Investments	<u>22,867</u>	<u>67,899</u>	<u>68,859</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	20,000	-	-	-	-	20,000
Building Improvements	155,545	-	-	-	(3,588)	151,957
Furniture and Equipment	64,199	15,661	-	-	(11,040)	68,820
Information and Communication Technology	12,837	3,457	(90)	-	(5,737)	10,467
Leased Assets	8,422	2,714	-	-	(3,538)	7,598
Library Resources	11,570	2,916	-	-	(1,624)	12,862
Balance at 31 December 2022	272,573	24,748	(90)	-	(25,527)	271,704

The net carrying value of equipment held under a finance lease is \$7,598 (2021: \$8,422)

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
	\$	\$	\$	\$	\$	\$
Land	20,000	-	20,000	20,000	-	20,000
Building Improvements	179,369	(27,412)	151,957	179,369	(23,824)	155,545
Furniture and Equipment	189,899	(121,079)	68,820	179,375	(115,176)	64,199
Information and Communication Technology	58,658	(48,191)	10,467	56,212	(43,375)	12,837
Leased Assets	24,155	(16,557)	7,598	30,255	(21,833)	8,422
Library Resources	32,773	(19,911)	12,862	29,856	(18,286)	11,570
Balance at 31 December	504,854	(233,150)	271,704	495,067	(222,494)	272,573

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	37,400	9,712	5,273
Accruals	4,788	4,513	4,648
Banking Staffing Overuse	-	4,098	2,725
Employee Entitlements - Salaries	70,624	44,358	51,734
Employee Entitlements - Leave Accrual	1,305	1,157	1,016
	<u>114,117</u>	<u>63,838</u>	<u>65,396</u>
Payables for Exchange Transactions	114,117	63,838	65,396
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>114,117</u>	<u>63,838</u>	<u>65,396</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	475	241	475
	<u>475</u>	<u>241</u>	<u>475</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	57,388	19,168	54,475
Increase to the Provision During the Year	8,536	7,693	7,097
Use of the Provision During the Year	(28,770)	-	-
Other Adjustments	23,029	-	(4,184)
Provision at the End of the Year	<u>60,183</u>	<u>26,861</u>	<u>57,388</u>
Cyclical Maintenance - Current	44,383	26,861	38,221
Cyclical Maintenance - Non current	15,800	-	19,167
	<u>60,183</u>	<u>26,861</u>	<u>57,388</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	3,974	5,204	4,169
Later than One Year and no Later than Five Years	5,355	2,497	6,365
Future Finance Charges	(987)	-	(1,247)
	8,342	7,701	9,287

Represented by

Finance lease liability - Current	3,436	5,204	3,551
Finance lease liability - Non current	4,906	2,497	5,736
	8,342	7,701	9,287

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 \$
AMS Project		213183	237,352	17,352	(243,680)	-	11,024
Totals			237,352	17,352	(243,680)	-	11,024

Represented by:

Funds Held on Behalf of the Ministry of Education	11,024
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
AMS Project		213183	11,188	230,169	(4,005)	-	237,352
Concrete Seats		224446	17,654	852	(18,506)	-	-
Bike and Running Track Upgrade -SIP		224445	34,794	-	(34,794)	-	-
Tiered Seating with Cover		224443	17,950	-	(17,950)	-	-
Landscaping		229092	-	8,445	(9,767)	1,322	-
Totals			81,586	239,466	(85,022)	1,322	237,352

Represented by:

Funds Held on Behalf of the Ministry of Education	237,352
Funds Receivable from the Ministry of Education	-



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	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,150	3,405
<i>Leadership Team</i>		
Remuneration	237,311	221,700
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	240,461	225,105

There are 5 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	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
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:

	2022	2021
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	2.00	-
	2.00	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:

\$287,711 contract for the AMS Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$276,292 has been received of which \$265,268 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$304,057 contract for the AMS Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$258,940 has been received of which \$21,588 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	195,209	100,327	356,858
Receivables	70,624	46,421	53,142
Investments - Term Deposits	22,867	67,899	68,859
Total Financial assets measured at amortised cost	<u>288,700</u>	<u>214,647</u>	<u>478,859</u>

Financial liabilities measured at amortised cost

Payables	114,117	63,838	65,396
Finance Leases	8,342	7,701	9,287
Total Financial Liabilities Measured at Amortised Cost	<u>122,459</u>	<u>71,539</u>	<u>74,683</u>

22. Events After Balance Date

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

23. Comparatives

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



Tokomaru School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Matthew Henry	Presiding Member	Elected	Sep 2022
Dave Lawton	Presiding Member	Elected	Sep 2025
Sonia Mudgway	Principal	ex Officio	
Vince Fletcher	Parent Representative	Elected	Sep 2022
Deborah Phillips	Parent Representative	Elected	Sep 2022
Wayne Richards	Parent Representative	Co-opted	Sep 2022
Jade Twomey	Parent Representative	Elected	Sep 2025
Rachel Wilson	Parent Representative	Elected	Sep 2025
Mel Ryan	Staff Representative	Elected	Sep 2025

Tokomaru School

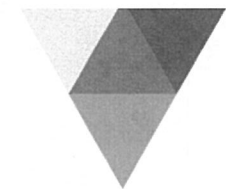
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,426 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tokomaru 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.



School Name:	Tokomaru School	School Number:	3046
Strategic Aim:	<p>Strategic Intentions:</p> <p><i>From Goal One:</i></p> <ol style="list-style-type: none"> 1. Target specific curriculum areas to improve school-wide achievement. 2. Provide resources and support so that all students are able to actively engage in learning programmes. <p><i>From Goal Two:</i></p> <ol style="list-style-type: none"> 1. Ongoing professional development of staff to ensure consistency and excellence in teaching practice and leadership capabilities. 2. Ensure the professional development of staff is in targeted areas of need. 3. Provide access to relevant and up-to-date resources and personnel. 		
Annual Aim:	<p>Global Target: to consistently improve the MATHS progress of all Māori students to the expected Curriculum Level or Above for the length of time they have been at school (Years 1-3) or their end of year level (Years 4-8).</p>		
Target:	<p>MATHS TARGET 2022: For all of our current Māori students (12 students) who were <i>Of Concern</i> or <i>At Risk</i> in relation to the Curriculum Expectation for their ‘time at school’ or Year level in November 2021 to make more than one year’s progress in relation to the Curriculum Expectation for Maths and will be achieving <i>At</i> Expectation at the end of November 2022.</p>		
Baseline Data:	<p>Baseline Data Against Curriculum Expectations Dec 2021:</p> <p><i>Looking at the data, we noticed that a significant number of Māori students (x12) were ‘At Risk’ at the end of 2021; from Year 2 to Year 7 (Y3-Y8 in 2022). Half of these children appear in both Writing and Maths targets.</i></p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Target students will be identified and discussed early in 2022 (TOD and subsequent Staff Meetings) and recorded on the Maths Action Plan document and in teacher's own planning. 2. Target students will be discussed at Staff Meetings regularly (timetabled for) and recorded in Teacher Appraisals (Page 3). Regular reflections will be recorded (via the Action Plan) and shared by teachers (once per term as a minimum). 3. Relevant Assessment Data will be added to eTap and the Maths Action Plan. 4. Teachers will regularly discuss the needs of the children in their classes with their colleagues, and share the planning and assessment via Google Docs. 5. We will follow the Maths Curriculum Statement and supporting documents, ie; LTP's, and adapt and review them as necessary. 6. Teachers may use the appropriate parts of GLOSS/JAM/IKAN specifically to target learning support for individual students. PAT test (or similar) may be used to identify areas of strengths / weaknesses and to show progress over time. 7. Teachers will make use of the online IXL software programme (with all students) and use of sites for regular instructional sessions with students, and for continued maintenance of new concepts. 8. Teacher Aide time may be allocated to support Target Students with support programmes, and will be reviewed at least termly. The SENCO (Mel Scott) will suggest resources/personnel as/when appropriate. 9. Teachers may cross-group for Maths (only as appropriate for workshops / current traffic light setting) thus ensuring that all students are well catered for and supported. 10. Teachers will continue to offer workshops in Maths, focusing on the needs and skills of the learners; the engagement is 	<p><u>Maths Target Group Summary</u> <i>Six of our eleven Maths Target Students (55%) are now Within expectation in Maths. One is Of Concern and Four are At Risk. Three of these students have not been here for all of their schooling. All students have moved at least one stage, with only one student staying within the same numeracy stage this year.</i></p> <p>So although we didn't meet our target of 100% at AT, we did see steady movement within a stage (or between stages) for most of the target students.</p> <p><u>Maths Overall:</u> I included the actual numbers of students (in the charts / graphs for the BOT – see black Strategic Plan folder for EOY data report), as the percentages do not accurately reflect the real situation due to some of our cohorts being such small groups.</p> <ul style="list-style-type: none"> • <i>Overall 72% At (Within) or Above (this is below the National Average of 75.4% but slightly up from 2021).</i> 	<ul style="list-style-type: none"> • We have continued with deliberate, explicit teaching in Maths and engagement continues to be very high across the school (with the junior 'shopping lists' for our youngest students, and student-led workshops still in demand in the senior classes). We have seen a slight increase in our overall achievement in Maths. This is pleasing. • Teachers regularly discuss the needs of the children in their classes with their colleagues, and use Google Docs to plan and track progress. • Sara-Lee and Mel as PCT Mentors, have provided support where needed to their mentees. • Assessment is relevant, timely and meaningful, as well as highly individualised. • Online Maths platforms were used widely as part of Home Learning; IXL, Prodigy, Khan Academy, eAko etc. • Having an IXL subscription for each child (paid for by school) ensures that no child misses out on online Maths 	<ul style="list-style-type: none"> • Teachers will continue to identify 'at risk' students in their planning and assessment next year (even if they are not part of a formal school-wide target group). • Action Plans for all target students in Maths will continue to be reviewed, and reflections written termly. • Time will be set aside for Staff Meetings to conduct structured reflection sessions (using reflective questions prepared beforehand; Reflective Log & QLC format) in which to discuss target students. • Walkthroughs, Peer Walkthroughs and formal observations by the Principal may be focused on one or more target student. • Target students will be discussed at staff meetings regularly, to enable staff to share their experiences and knowledge with their colleagues. • Maori Student Achievement Data will continue to be recorded and monitored separately (the same way it is

<p>very high, in both Junior and Senior classes, and we want to maintain this.</p> <ol style="list-style-type: none"> 11. As a school we will explore and trial strategies for Māori learners, using our WST, AST's and the Kahui Ako for PD and support. 12. Teachers will continue to explore and develop their own cultural competencies (as part of TAI's) in order to enhance the mana of our learners. 13. We will continue to use devices in Numeracy as a source of motivation, and for numeracy skill practice. 14. We will continue involving the students in the decisions around their 'next steps' in Maths. 15. We will provide students with multiple opportunities to revisit the learning. 16. We will provide opportunities for peer support & students to learn from their peers e.g. student-led workshops. 17. We will use digital resources, such as Khan Academy, Prodigy and The Hub (Bek Galloway) as part of our Mathematics Programme, with students having access to these via iPads or Chromebooks. 18. We will continue to develop our storage and purchasing systems for Numeracy resources; in particular, independent Maths tasks to support in-class work. 19. Assessment will continue to be relevant, timely and meaningful, as well as highly individualised. 20. Teachers will collect some student voice around Maths (including Workshopping) and use this to inform next steps (for the child/programme); this may form part of Walkthroughs and Principal Observations. 21. Parent voice may be gathered to help inform next steps/strategies to try. 22. Teachers will be very clear of, and have high expectations of, all of their learners. 	<ul style="list-style-type: none"> • <i>Overall 60 children (out of 83) are working at the expected level. We only had 36 at Mid-Year.</i> • <i>Boys are outperforming Girls (as in 2020 and 2021) – Boys 81% Within or Above Expectation and Girls 59%.</i> • <i>Māori are achieving better than Girls with 72% Within, but none working Above Expectation, and on par with European who are sitting at 73% (similar to 2021).</i> • <i>We now have nine students currently working Above; all of them Male. We only had two at Mid-Year.</i> • <i>Of the seven students Of Concern, three of them didn't start their schooling here and four have additional learning/health needs (either diagnosed or known).</i> • <i>Of the 16 students At Risk, seven of them didn't start their schooling here and four have identified, additional learning/language/health needs.</i> • <i>Of our 32 Māori students, none are working Above, however 23 are working Within (up from 17 last year).</i> • <i>There are no 'Of Concern' students in Years 1, 2, 5 or 6.</i> 	<p>learning should they want to practice at home.</p> <ul style="list-style-type: none"> • Peer support offered in the form of Maths tutoring as required (like the Peer-Led Workshops in Room 5). • Room 4 & 5 trialed a new online platform; Maths Buddy with huge success. The student feedback, as well as the results, from this has been overwhelmingly positive. • A SENCO application for Maths Buddy for a small group of Senior target children will carry over into 2023, and includes potential funding for Maths Buddy for Rooms 4 & 5. 	<p>currently done for target students).</p> <ul style="list-style-type: none"> • We will continue offering workshops in Maths, and Student-Led workshops (Y7/8). • We will continue with the Maths 'shopping lists' in the junior rooms; this provides great visual 'next steps' for our youngest learners. • Continue to have targeted professional learning (discussions, reading, visits) around Maths. • Reminders (and education) via the newsletter (for parents) about the use of IXL and Maths Buddy (for relevant students) as a way of supporting Maths learning at home. • Mel (SESCO) will continue to involve parents, whanau, RTLB service and outside agencies in the ongoing education of our most at risk children. • RTLB group applications (for Numeracy) will be applied throughout the year as needed, and the Maths Buddy programme used for our Year 5-8 students in Room 4 & 5.
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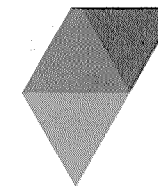
Planning for next year:

Overall 72% At (Within) or Above (this is below the National Average of 75.4% but slightly up from 2021).

MATHS Data Over Time:	2017	2018	2019	2020	2021	2022
At/Above	74% 73/99	69% 74/108	76% 75/99	73% 65/89	69% 62/89	72% 60/83

In addition to the summary below, see the ‘Where to next?’ column (above) for the intentions in 2023.

- Teachers will continue to identify target students in their planning and assessment next year.
- Action Plans for all target students in Maths (if an annual plan focus) will continue to be reviewed, and reflections written termly.
- Regular (termly) PLC (Professional Learning Conversations) will be run in lieu of Staff Meetings in order to share progress of Target Students and share strategies.
- Walkthroughs and formal observations by the Principal may be focused on one or more target student. Peer Walkthroughs may also be used in this way.
- Target students will be discussed at staff meetings regularly, to enable staff to share their experiences and knowledge with their colleagues.
- Maori Student Achievement Data will continue to be recorded and monitored separately (the same way it is currently done for target students).
- Reminders (and education) via the newsletter (for parents) about:
 - the use of IXL /prodigy / Maths Buddy as a way of supporting Maths learning at home.
- Continue to have targeted professional learning (discussions, reading, visits) around Maths in particular.
- Mel (SENCO) continuing to involve parents, whanau, RTLB service and outside agencies in the ongoing education of our most at risk children.
- RTLB group applications (for Numeracy) will be applied throughout the year as needed (one is in as we speak)
- Use our CoL AST's & WST's to continue to support our CRRP pedagogies; developing the best learning environment for our Māori learners in particular.



School Name:	Tokomaru School	School Number:	3046
Strategic Aim:	<p><u>Strategic Intentions:</u></p> <p><i>From Goal One:</i></p> <ol style="list-style-type: none"> 1. Target specific curriculum areas to improve school-wide achievement. 2. Provide resources and support so that all students are able to actively engage in learning programmes. <p><i>From Goal Two:</i></p> <ol style="list-style-type: none"> 1. Ongoing professional development of staff to ensure consistency and excellence in teaching practice and leadership capabilities. 2. Ensure the professional development of staff is in targeted areas of need. 3. Provide access to relevant and up-to-date resources and personnel. 		
Annual Aim:	<p>Global Target: to consistently improve the WRITING progress of all Māori students to the expected Curriculum Level or Above for the length of time they have been at school (Years 1-3) or their end of year level (Years 4-8).</p>		
Target:	<p>WRITING TARGET 2022: For all of our current Māori students (9 students) who were <i>Of Concern</i> or <i>At Risk</i> in relation to the Curriculum Expectation for their ‘time at school’ or Year level in November 2021 to make more than one year’s progress in relation to the Curriculum Expectation for Writing and will be achieving <i>At Expectation</i> at the end of November 2022.</p>		
Baseline Data:	<p>Baseline Data Against Curriculum Expectations Dec 2021:</p> <p><i>Looking at the data, we noticed that a significant number of Māori students (x9) were ‘At Risk’ or Of Concern at the end of 2021; from Year 3 to Year 7 (Y4-Y8 in 2022). Six of these children appear in both Writing and Maths targets.</i></p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Target students will be identified and discussed early in 2022 and recorded on the Writing Action Plan document and in teacher's own planning. 2. Time will be set aside at Staff Meetings to conduct structure reflection sessions (using reflective questions prepared beforehand; Reflective Log); Professional Learning Conversations (PLC's). 3. Teacher Aide time will be allocated to support/accelerate Target Students on a needs basis, and will be reviewed at least termly. The SENCO (Mel Scott) will apply for RTLB support as/when needed/is appropriate. 4. We will use parent helpers and senior buddies to increase and support writing frequency and success, of our Target Students (as the Traffic Light settings allow). 5. Walkthroughs and formal observations by the Team Leader or Principal may be focused on one or more target student. 6. We will continue with the Early Words programme run by teacher aides. 7. Reminders (and education) via the newsletter (for parents) about: <ul style="list-style-type: none"> -the importance of writing in an authentic context at home - sharing writing successes via 'Student Stars' -promoting writing related competitions 8. Continue to have targeted professional learning (discussions, reading, visits) around Writing. 9. Teachers will follow and refine the guide for administering writing samples (to ensure consistency across classes) and involve children in 	<p><u>Writing Target Group Summary:</u></p> <p>Only one of our eight Writing Target Students are Within expectation in Writing, although only one student moved only one sub-level in writing, the rest moving two or three levels. Great progress all round, even though it is not where we wanted them all to be.</p> <p>Interesting to note that 6/11 Maths Target students, and 5/8 Writing Target students have attendance below our goal of 90%; that's more than half of these students who are not attending school as regularly as they should be.</p> <p><i>Females:</i> 33% are Within expectation in Writing.</p> <p><i>Males:</i> All Males are At Risk in Writing.</p> <p><u>Writing Overall:</u> I included the actual numbers of students (in the charts / graphs for the BOT – see black Strategic Plan folder for EOY data report), as the percentages do not accurately reflect the real situation due to some of our cohorts being such small groups.</p>	<ul style="list-style-type: none"> • Covid-19 and frequent illnesses meant that formal writing lessons/group work/conferencing etc were once again interrupted for many of our students. • As a staff we continued using picture prompts when administering our writing samples. This ensured that we are able to moderate across the school accurately and are comparing 'apples with apples'. • Writing moderation happens formally twice a year (the first moderation this year was done in pairs, the second as a staff), and a robust discussion is part of the levelling process. This year we found ourselves generally in agreeance with levels chosen for our tamariki. • Teachers informally discuss the needs of the children in their class with their colleagues, and suggest new resources that can assist them with their students. • We have a strong sense of collegial support across all 	<ul style="list-style-type: none"> • Teachers will continue to identify target students in their planning and assessment next year. • Action Plans for all target students in Writing (dependant on annual plan areas) will continue to be reviewed, and reflections written termly. • Regular (termly) PLC (Professional Learning Conversations) will be run in lieu of Staff Meetings in order to share progress of Target Students and share strategies. • Walkthroughs and formal observations by the Principal may be focused on one or more target student. Peer Walkthroughs may also be used in this way. • Target students will be discussed at staff meetings regularly, to enable staff to share their experiences and knowledge with their colleagues. • Maori Student Achievement Data will continue to be recorded and monitored separately (the same way it is currently done for target students). • We will continue with Early Words programme run by teacher aides.

<p>the decisions made around context as appropriate.</p> <p>10. We will moderate writing samples (twice a year) as a staff.</p> <p>11. Māori student writing will be focused on during above (the writing moderation process).</p> <p>12. Teachers will continue to explore and develop their own cultural competencies (as part of TAI's) in order to enhance the mana of our learners.</p> <p>13. Writing Sample data will continue to be added to our SMS system, which will therefore provide cumulative data over time for each student. This will help us identify areas of need within our teaching.</p> <p>14. We will continue to use devices and media in Literacy, as a source of motivation (and to support students with assistive technology requirements).</p> <p>15. We will continue involving the students in the decisions around their 'next steps' in Literacy; making explicit links to what the children need to get there.</p> <p>16. We will use digital resources such as Reading Eggs, Sunshine Classics and The Hub (Bek Galloway) as part of our Literacy Programme, with students having access to these via iPads or Chromebooks.</p> <p>17. Teachers will explore enrichment and extension tasks with their reading programmes in order to motivate and enrich the students' writing experiences.</p> <p>18. We will use current events and high-interest topics where possible, to create motivation and 'buy in' e.g. documentary on <i>Killer Whales</i>.</p> <p>19. Trial the use of Foundation Skills/PMP exercises to build upper body strength, cross patterning and</p>	<ul style="list-style-type: none"> • Overall 63% At (Within) or Above (this is a decrease from 2021 and we are still slightly below the most recent National Average of 71.2%). • Overall 52 students (out of 83) are working at the expected level, this is a decrease on 2021. We had 40 at Mid-Year (down from 58 at mid-year in 2021). • Boys Within or Above expectation is 55% (decrease on 2021), Girls 74%, Māori 57% (significant increase on 2021) and European 64%. • Of the 31 who are At Risk or Of Concern, 20 didn't start their schooling here, 11 have additional learning/health/language needs/diagnosis (incl. Assistive Tech.) • We now have 8 students working Above; we had 4 at Mid-Year. We had 13 working Above at this time last year. • European and Māori students are achieving similarly this year, and Girls are experiencing greater success overall than the National Average. • There are no 'Of Concern' students in Years 1, 2, 3 or 6. • Of our 32 Māori students, 18 are working Above or Within expectation (similar to this time last year). 	<p>levels, and resources and ideas are willingly shared. Digital resources/devices have been well used.</p> <ul style="list-style-type: none"> • Strategies are shared at Professional Learning Circles (PLC's) when target students are discussed. • We all attended the 'Poetry Book' Book Launch and Workshop with Sheena Cameron and Louise Dempsey, introducing us to a new literacy resource we can use with writers of all ages. 	<ul style="list-style-type: none"> • Refresher phonics courses will be offered to junior teachers and teacher aides (Yolanda Soryl – author of Early Words and Primary Phonics that we use). • Reminders (and education) via the newsletter/Facebook (for parents) about: <ul style="list-style-type: none"> -the importance of home reading, having a book bag and a reading log/diary. -the value of having children choose their own reading material (promoting our school library and local libraries). -the use of IXL/Prodigy/Maths Buddy as a way of supporting Maths learning at home. • Continue to have targeted professional learning (discussions, reading, visits) around Writing in particular. • Mel (SENCO) continuing to involve parents, whanau, RTLB service and outside agencies in the ongoing education of our most at risk children. • RTLB group applications (for Literacy) will be applied throughout the year as needed, via our RTLB Liaison. • We will explore opportunities for Professional Development in how to help our 'at risk' writers.
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<p>vestibular development, in order to improve the physical nature of writing.</p> <p>20. We will continue to involve the students in the purchasing of reading material for classrooms and the school Library as a way of them seeing many different genre and styles of writing (including that of children their age).</p> <p>21. We will continue to develop the School library as a place where children want to go and writing by our own students will be showcased.</p> <p>22. We will continue to invite authors, illustrators and publishers into our school to work with, and talk to our students.</p> <p>23. Teachers will be very clear of, and have high expectations of, all of their learners.</p>			
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Planning for next year:

Overall 63% At (Within) or Above (this is a decrease from 2021 and we are still slightly below the most recent National Average of 71.2%).

WRITING Data Over Time:	2017	2018	2019	2020	2021	2022
At/Above:	73% 72/99	68% 73/108	80% 79/99	65% 58/89	71% 63/89	63% 52/83

In addition to the summary below, see the ‘Where to next?’ column (above) for the intentions in 2023.

- Teachers will continue to identify target students in their planning and assessment next year.
- Action Plans for all target students in Reading, Writing or Maths (dependant on annual plan areas) will continue to be reviewed, and reflections written termly.
- Regular (termly) PLC (Professional Learning Conversations) will be run in lieu of Staff Meetings in order to share progress of Target Students and share strategies.
- Walkthroughs and formal observations by the Principal may be focused on one or more target student. Peer Walkthroughs may also be used in this way.
- Target students will be discussed at staff meetings regularly, to enable staff to share their experiences and knowledge with their colleagues.
- Maori Student Achievement Data will continue to be recorded and monitored separately (the same way it is currently done for target students).
- We will continue with Early Words programme run by teacher aides.
- Refresher phonics courses will be offered to junior teachers and teacher aides (Yolanda Soryl – author of Early Words and Primary Phonics that we use).
- Reminders (and education) via the newsletter/Facebook (for parents) about:

-the importance of home reading, having a book bag and a reading log/diary.

-the value of having children choose their own reading material (promoting our school library and local libraries).

-the use of IXL/Prodigy/Maths Buddy as a way of supporting Maths learning at home.

- Continue to have targeted professional learning (discussions, reading, visits) around Maths, Reading and Writing in particular.
- Mel (SENCO) continuing to involve parents, whanau, RTLB service and outside agencies in the ongoing education of our most at risk children.
- RTLB group applications (for Literacy / Numeracy) will be applied throughout the year as needed, via our RTLB Liaison.
- We will explore opportunities for Professional Development in how to help our 'at risk' writers.
- Continue the CRRP work that we have done with our WST, by using our AST's and the CoL support.