

WEST END TE KURA O MORERE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2265
Principal:	Hamish Hislop
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Accountant / Service Provider:

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WEST END TE KURA O MORERE

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance

West End Te Kura o Morere

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.

Hilary Jane Takaranui
Full Name of Presiding Member

Hamish John Hislop
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

31 May 2023
Date:

31 May 2023
Date:

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,731,582	2,574,492	2,595,793
Locally Raised Funds	3	37,915	27,150	88,726
Interest Income		8,269	1,700	2,277
Gain on Sale of Property, Plant and Equipment		-	-	388
		<u>2,777,766</u>	<u>2,603,342</u>	<u>2,687,184</u>
Expenses				
Locally Raised Funds	3	12,384	4,000	15,724
Learning Resources	4	2,164,959	2,057,585	2,083,896
Administration	5	183,947	186,842	174,206
Finance		3,491	3,278	2,217
Property	6	422,395	453,883	291,789
		<u>2,787,176</u>	<u>2,705,588</u>	<u>2,567,832</u>
Net Surplus / (Deficit) for the year		(9,410)	(102,246)	119,352
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(9,410)</u>	<u>(102,246)</u>	<u>119,352</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.

West End Te Kura o Morere
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		740,362	565,743	590,409
Total comprehensive revenue and expense for the year		(9,410)	(102,246)	119,352
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	9,253
Capital Equipment Grants		-	-	21,348
Equity at 31 December		730,952	463,497	740,362
Accumulated comprehensive revenue and expense		730,952	463,497	740,362
Equity at 31 December		730,952	463,497	740,362

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.

West End Te Kura o Morere
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	321,527	164,586	343,921
Accounts Receivable	8	170,898	142,574	142,525
GST Receivable		5,529	15,379	18,442
Prepayments		6,503	7,507	7,435
Inventories	9	912	1,126	1,773
Investments	10	285,000	185,000	185,000
Funds Receivable for Capital Works Projects	16	4,373	-	72,074
		794,742	516,172	771,170
Current Liabilities				
Accounts Payable	12	176,270	171,092	187,238
Revenue Received in Advance	13	500	39	-
Provision for Cyclical Maintenance	14	87,193	163,311	65,042
Finance Lease Liability	15	26,640	9,403	26,855
Funds held for Capital Works Projects	16	38,274	-	2,863
		328,877	343,845	281,998
Working Capital Surplus/(Deficit)		465,865	172,327	489,172
Non-current Assets				
Property, Plant and Equipment	11	344,098	310,102	364,809
		344,098	310,102	364,809
Non-current Liabilities				
Provision for Cyclical Maintenance	14	56,200	12,041	68,533
Finance Lease Liability	15	22,811	6,891	45,086
		79,011	18,932	113,619
Net Assets		730,952	463,497	740,362
Equity		730,952	463,497	740,362

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

West End Te Kura o Morere
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		724,315	634,581	672,919
Locally Raised Funds		34,568	27,150	87,997
Goods and Services Tax (net)		12,913	-	(3,063)
Payments to Employees		(463,188)	(423,257)	(403,034)
Payments to Suppliers		(247,069)	(304,233)	(257,709)
Interest Paid		(3,491)	(3,278)	(2,217)
Interest Received		4,390	1,700	2,843
Net cash from/(to) Operating Activities		62,438	(67,337)	97,736
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(50,643)	(75,435)	(54,297)
Purchase of Investments		(100,000)	-	-
Net cash from/(to) Investing Activities		(150,643)	(75,435)	(54,297)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,253
Finance Lease Payments		(22,834)	(29,205)	(10,727)
Funds Administered on Behalf of Third Parties		88,645	-	(34,607)
Net cash from/(to) Financing Activities		65,811	(29,205)	(36,081)
Net increase/(decrease) in cash and cash equivalents		(22,394)	(171,977)	7,358
Cash and cash equivalents at the beginning of the year	7	343,921	336,563	336,563
Cash and cash equivalents at the end of the year	7	321,527	164,586	343,921

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.

West End Te Kura o Morere

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) 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 years
Buildings	40 years
Furniture and Equipment	5-10 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 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	750,754	634,581	684,228
Teachers' Salaries Grants	1,662,856	1,606,584	1,627,479
Use of Land and Buildings Grants	314,972	333,327	284,086
Other Government Grants	3,000	-	-
	<u>2,731,582</u>	<u>2,574,492</u>	<u>2,595,793</u>

The school has opted in to the donations scheme for this year. Total amount received was \$50,400.

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	1,892	9,000	26,484
Fees for Extra Curricular Activities	11,282	6,900	14,435
Trading	470	750	910
Fundraising & Community Grants	24,271	10,500	46,897
	<u>37,915</u>	<u>27,150</u>	<u>88,726</u>
Expenses			
Extra Curricular Activities Costs	9,936	3,250	8,543
Trading	1,359	750	443
Fundraising & Community Grant Costs	1,089	-	6,738
	<u>12,384</u>	<u>4,000</u>	<u>15,724</u>
<i>Surplus for the year Locally raised funds</i>	<u>25,531</u>	<u>23,150</u>	<u>73,002</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	67,044	60,350	72,889
Library Resources	1,809	2,500	1,801
Employee Benefits - Salaries	2,007,287	1,923,841	1,947,655
Staff Development	8,102	8,100	4,046
Depreciation	80,717	62,794	57,505
	<u>2,164,959</u>	<u>2,057,585</u>	<u>2,083,896</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	5,252	5,252	5,099
Board Fees	3,615	3,500	3,590
Board Expenses	4,614	2,500	2,370
Communication	3,425	4,300	3,727
Consumables	9,066	15,700	14,441
Other	18,781	25,830	24,408
Employee Benefits - Salaries	116,900	106,000	100,157
Insurance	6,458	7,000	7,604
Service Providers, Contractors and Consultancy	15,836	16,760	12,810
	<u>183,947</u>	<u>186,842</u>	<u>174,206</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	46,091	45,740	42,866
Cyclical Maintenance Provision	9,818	16,166	(76,936)
Grounds	14,875	8,500	8,800
Heat, Light and Water	21,619	16,800	18,611
Rates	4,154	3,600	3,875
Repairs and Maintenance	9,345	29,000	9,946
Use of Land and Buildings	314,972	333,327	284,086
Security	1,521	750	541
	<u>422,395</u>	<u>453,883</u>	<u>291,789</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	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Bank Accounts	261,527	104,586	283,921
Short-term Bank Deposits	60,000	60,000	60,000
Cash and cash equivalents for Statement of Cash Flows	<u>321,527</u>	<u>164,586</u>	<u>343,921</u>

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

Of the \$321,527 Cash and Cash Equivalents \$38,274 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	3,081	71	500
Receivables from the Ministry of Education	16,664	-	1,438
Banking Staffing Underuse	-	10,076	-
Interest Receivable	4,734	1,421	855
Teacher Salaries Grant Receivable	146,419	131,006	139,732
	<u>170,898</u>	<u>142,574</u>	<u>142,525</u>
Receivables from Exchange Transactions	24,479	1,492	2,793
Receivables from Non-Exchange Transactions	146,419	141,082	139,732
	<u>170,898</u>	<u>142,574</u>	<u>142,525</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	912	1,126	1,773
	<u>912</u>	<u>1,126</u>	<u>1,773</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	285,000	185,000	185,000
Total Investments	<u>285,000</u>	<u>185,000</u>	<u>185,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	52,666	-	-	-	(2,838)	49,827
Building Improvements	75,972	-	-	-	(4,889)	71,083
Furniture and Equipment	83,258	33,423	-	-	(24,426)	92,255
Information and Communication Technology	69,178	19,592	-	-	(16,892)	71,067
Leased Assets	73,200	5,182	-	-	(28,488)	50,706
Library Resources	10,535	1,809	-	-	(3,184)	9,160
Balance at 31 December 2022	364,809	60,006	-	-	(80,717)	344,098

The net carrying value of equipment held under a finance lease is \$50,706 (2021: \$73,200)

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
	\$	\$	\$	\$	\$	\$
Buildings	113,534	(63,707)	49,827	113,534	(60,868)	52,666
Building Improvements	149,582	(78,499)	71,083	156,495	(80,523)	75,972
Furniture and Equipment	432,431	(340,176)	92,255	399,007	(315,749)	83,258
Information and Communication Technology	284,871	(213,804)	71,067	265,279	(196,101)	69,178
Leased Assets	89,196	(38,490)	50,706	86,659	(13,459)	73,200
Library Resources	139,509	(130,349)	9,160	137,702	(127,167)	10,535
Balance at 31 December	1,209,123	(865,025)	344,098	1,158,676	(793,867)	364,809

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	6,871	16,644	21,471
Accruals	5,254	4,012	3,400
Banking Staffing Overuse	-	-	4,056
Employee Entitlements - Salaries	146,419	131,006	139,732
Employee Entitlements - Leave Accrual	17,726	19,430	18,579
	<u>176,270</u>	<u>171,092</u>	<u>187,238</u>
Payables for Exchange Transactions	176,270	171,092	187,238
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>176,270</u>	<u>171,092</u>	<u>187,238</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	500	-	-
Other Revenue In Advance	-	39	-
	<u>500</u>	<u>39</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	133,575	159,186	210,511
Increase to the Provision During the Year	15,474	16,166	16,124
Other Adjustments	(5,656)	-	(93,060)
Provision at the End of the Year	<u>143,393</u>	<u>175,352</u>	<u>133,575</u>
Cyclical Maintenance - Current	87,193	163,311	65,042
Cyclical Maintenance - Non current	56,200	12,041	68,533
	<u>143,393</u>	<u>175,352</u>	<u>133,575</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.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	28,767	9,403	30,132
Later than One Year and no Later than Five Years	23,677	6,891	47,549
Future Finance Charges	(2,993)	-	(5,740)
	<u>49,451</u>	<u>16,294</u>	<u>71,941</u>
Represented by			
Finance lease liability - Current	26,640	9,403	26,855
Finance lease liability - Non current	22,811	6,891	45,086
	<u>49,451</u>	<u>16,294</u>	<u>71,941</u>

16. 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 \$
Library/Learning Hub		204601	(72,074)	75,773	(3,699)	-	-
Hall Refurb/Outdoor Learning		231068	2,863	123,617	(88,206)	-	38,274
Roof & Clad Remedial Works		232078	-	14,000	(18,373)	-	(4,373)
Totals			<u>(69,211)</u>	<u>213,390</u>	<u>(110,278)</u>	<u>-</u>	<u>33,901</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	38,274
Funds Receivable from the Ministry of Education	(4,373)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Library/Learning Hub		204601	(41,434)	36,660	(67,300)	-	(72,074)
Wetland Reclam/Pool		226952	21,297	-	(21,297)	-	-
Hall Refurb/Outdoor Learning		231068	-	15,443	(12,580)	-	2,863
Totals			<u>(20,137)</u>	<u>52,103</u>	<u>(101,177)</u>	<u>-</u>	<u>(69,211)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	2,863
Funds Receivable from the Ministry of Education	(72,074)



17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,615	3,590
<i>Leadership Team</i> Remuneration Full-time equivalent members	367,614 3.19	388,851 3.00
Total key management personnel remuneration	371,229	392,441

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	23 - 24
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	1.00	2.00
110 - 120	1.00	-
	2.00	2.00

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



19. Compensation and Other Benefits Upon Leaving

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

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

20. 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.

21. Commitments

(a) Capital Commitments

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

\$156,365 contract for the Hall Refurb/Outdoor Learning as agent for the Ministry of Education. This project is fully funded by the Ministry and \$139,060 has been received of which \$100,786 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$140,000 contract for the Roof & Clad Remedial Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,000 has been received of which \$18,373 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$403,116 contract for the Library/Learning Hub as agent for the Ministry of Education. This project is fully funded by the Ministry and \$334,067 has been received of which \$406,141 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$154,431 contract for the Hall Refurb/Outdoor Learning as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,443 has been received of which \$12,580 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).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	321,527	164,586	343,921
Receivables	170,898	142,574	142,525
Investments - Term Deposits	285,000	185,000	185,000
Total Financial assets measured at amortised cost	<u>777,425</u>	<u>492,160</u>	<u>671,446</u>

Financial liabilities measured at amortised cost

Payables	176,270	171,092	187,238
Finance Leases	49,451	16,294	71,941
Total Financial Liabilities Measured at Amortised Cost	<u>225,721</u>	<u>187,386</u>	<u>259,179</u>

23. Events After Balance Date

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



24. Comparatives

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

25. New Plymouth Group Mowing Scheme

West End Te Kura O Morere is part of a partnership in the New Plymouth Group Mowing Scheme. The mowing Scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

Total Equity as at 31/12/22	\$	70,186
West End Te Kura O Morere Share	\$	3,342
Total Equity as at 31/12/21	\$	49,935
West End Te Kura O Morere Share	\$	2,378

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WEST END TE KURA O MORERE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

-22-

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

-24-

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



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

West End Te Kura o Morere

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Boyd Benton	Presiding Member	Elected	Sep 2022
Hilary Takarangi	Presiding Member	Elected	Sep 2025
Hamish Hislop	Principal	ex Officio	
Mark Dickie	Parent Representative	Elected	Sep 2025
Chris Pye	Parent Representative	Elected	Sep 2022
Michael Ellem	Parent Representative	Elected	Sep 2025
Craig Thome	Parent Representative	Elected	Sep 2025
Rachel Symons	Parent Representative	Elected	Sep 2025
Sandra Powell	Parent Representative	Elected	Sep 2025
Kristine Craddock	Parent Representative	Co-opted	Sep 2025
Peter Horne	Staff Representative	Elected	Sep 2025

West End Te Kura o Morere

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$4,763 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the West End Te Kura o Morere 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.

Statement of Variance Reporting



School Name:	Te Kura Ō Mōrerere	School Number:	2265
Strategic Aim:	To gain equitable outcomes for all students by improving the achievement levels for targeted Year 4-6 students so they are able to meet the appropriate Expected Curriculum level and participate fully in the New Zealand education system.		
Annual Aim:	To move targeted Yr. 4-6 students to the expected Curriculum level in Maths		
Target:	Identified x 38 Year 4-6 students below the Expected Curriculum level in Maths 17 Boys (45%) – 13 Maori Boys (76%) / 21 Girls (55%) – 10 Maori Girls (47%).		
Baseline Data:	<p>After analyzing our 2021 data, and taking account of students who have left, x 38/163 (23%) of our Year 4-6 students are achieving below the Expected Curriculum level in Maths. Within this targeted group, Maori x 13 (13) % of total school cohort of 100 Maori students.</p> <p>Students were assessed using Numpa/GLOSS, JAM (Junior Assessment of Maths) AsTTle Maths & OTJs.</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>															
<ul style="list-style-type: none"> For 2022, we will have a school wide focus on Yrs 4-6 priority students who are Below the expected curriculum level in mathematics. Identify priority students and discuss data with classroom teachers. Putting target lists on SMS to be accessible for all staff with dates on Assessment schedule for regular data input on priority pupils. Use of school wide termly Target reflection documentation detailing progress made and next steps. Combined team meeting discussions around priority student to share best practice strategies being used by other staff. To continue to build on our staff cultural responsiveness. Pedagogy and competence through Te Reo and Tikanga opportunities. Continued use of Number strategies to inform student achievement. Share moderation of OTJ across teams. Use of specific apps to support priority students 	<p><u>ACHIEVED OUTCOME (actual result)</u></p> <p>Beginning 2022 priority group based on EOY 2021 below expected curriculum level data as follows:</p> <p>Identified x 38 Year 4-6 students below the Expected Curriculum level in Maths</p> <p>2 students left over 2022 meaning as follows:</p> <p>37 students -Term 1 / 36 students – Term 4</p> <p><u>Results for Priority Students based on beginning of year 2022.</u></p> <p>All Students – Priority Students</p> <p><u>Year 4</u></p> <table border="1" data-bbox="604 927 1033 1211"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well Below</td> <td>87% (13)</td> <td>19% (3)</td> </tr> <tr> <td>Below</td> <td>13% (2)</td> <td>25% (4)</td> </tr> <tr> <td>At</td> <td>0%</td> <td>56% (9)</td> </tr> <tr> <td>Above</td> <td>0%</td> <td>0%</td> </tr> </tbody> </table>		Term 1	Term 4	Well Below	87% (13)	19% (3)	Below	13% (2)	25% (4)	At	0%	56% (9)	Above	0%	0%	<ul style="list-style-type: none"> 2 lead teachers attended afternoon PD on maths curriculum development and leadership. Term 1-4 monitoring of target student with achievement data added onto school SMS. Staff/team meeting focusing on best practice teaching, moderation and analysing school wide / class results. Termly Target student reflection documentation focussing on best practice, progress made and next steps learning. This process sharpened teacher focus with deliberate acts of teaching to support target students. Continued revisiting and implementation of the school Curriculum Action Plan finalised and shared with the staff for implementation over 2022. Maths Leaders supporting teachers in planning and assessment of mathematics. 	<ul style="list-style-type: none"> Identification of students who are Below expected Curriculum level to form Targets for 2023. To continue Teacher monitoring of Target students through school eTap SMS system. To look for new ways to involve whanau in their children’s learning through whanau hui etc To take advantage of any PD from Maths leaders. Staff meetings team meeting run by maths leaders to ensure consistency of practice. Reflective Reading in PLC component of team meeting to discuss current mathematical practice. Continued implementation of the Curriculum Action Plan in Numeracy especially for any new staff. Staff meetings / parent meetings as required. Use of specific apps to support priority students Use of Maths Leader, in Terms 1 / 2 / 3 / 4 2023 to implement an “ALiM” type programme to support priority learners in maths Moderation tasks as required to ensure consistency of levels etc.
	Term 1	Term 4																
Well Below	87% (13)	19% (3)																
Below	13% (2)	25% (4)																
At	0%	56% (9)																
Above	0%	0%																

- Use of Maths Leader, in Terms 2/3 to implement an “ALiM” type programme to support priority learners in maths.
- Moderation tasks as required to ensure consistency of levels etc.

Year 5

	Term 1	Term 4
Well Below	73% (8)	20% (2)
Below	27% (3)	50% (5)
At	0%	30% (3)
Above	0%	0%

Year 6

	Term 1	Term 4
Well Below	91% (3)	10% (1)
Below	9% (1)	70% (7)
At	0%	20% (2)
Above	0%	0%

Maori Achievement – Priority Students

Year 4

	Term 1	Term 4
Well Below	100% (8)	22% (2)
Below	0%	22% (2)
At	0%	56% (5)
Above	0%	0%

Year 5

	Term 1	Term 4
Well Below	71% (5)	17% (1)
Below	29% (2)	67% (4)
At	0%	17% (1)
Above	0%	0%

Year 6

	Term 1	Term 4
Well Below	86% (6)	0%
Below	14% (1)	71% (3)
At	0%	29% (2)
Above	0%	0%

Maori Achievement – Boys

Year 4

	Term 1	Term 4
Well Below	100% (3)	33% (1)
Below	0%	0%
At	0%	67% (2)
Above	0%	0%

Year 5

	Term 1	Term 4
Well Below	80% (4)	25% (1)
Below	20% (1)	75% (3)
At	0%	0%
Above	0%	0%

Year 6

	Term 1	Term 4
Well Below	80% (4)	0%
Below	20% (1)	80% (4)
At	0%	20% (1)
Above	0%	0%

Maori Achievement – Girls

Year 4

	Term 1	Term 4
Well Below	100% (5)	17% (1)
Below	0%	33% (2)
At	0%	50% (3)
Above	0%	0%

Year 5

	Term 1	Term 4
Well Below	50% (1)	0%
Below	50% (1)	50% (1)
At	0%	50% (1)
Above	0%	0%

Year 6

	Term 1	Term 4
Well Below	100% (2)	0%
Below	0%	50% (1)
At	0%	50% (1)
Above	0%	0%

Planning for next year:

- Identification of students who are Below expected Curriculum level to form Targets for 2023.
- To continue Teacher monitoring of Target students through school eTap SMS system.
- To look for new ways to involve whanau in their children's learning through whanau hui etc
- To take advantage of any PD from Maths leaders.
- Staff meetings team meeting run by maths leaders to ensure consistency of practice.
- Reflective Reading in PLC component of team meeting to discuss current mathematical practice.
- Continued implementation of the Curriculum Action Plan in Numeracy especially for any new staff.
- Staff meetings / parent meetings as required.
- Use of specific apps to support priority students
- Use of Maths Leader in Terms 2/3 2022 to implement an "ALiM" type programme to support priority learners in maths
- Moderation tasks as required to ensure consistency of levels etc.

Statement of Variance Reporting



School Name:		School Number:	
Strategic Aim:	To gain equitable outcomes for all students by improving the achievement levels for targeted Yr 2-3 students so they are able to meet the appropriate Expected Curriculum level and participate fully in the New Zealand education system.		
Annual Aim:	To move targeted Year 2-3 students to the expected Curriculum level in Reading.		
Target:	Identified x 41 Year 2-3 students Below the Expected Curriculum level in Reading - 20 Boys (49%) – 5 Maori Boys (25%) / 21 Girls (51%) – 7 Maori Girls (33%).		
Baseline Data:	<p>After analyzing our EOY 2021 data and considering students who have left, x 41/103 (39%) of our current Yr. 2-3 students are achieving below the Expected Curriculum level in Reading. Within this targeted group Maori x 13 (13%) of total school cohort of 100 Maori students across all levels.</p> <p>Students were assessed using the following assessment tools: Running Records, Star, AsTTle, Observation Survey & Probe to form an OTJ of their achievement.</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>															
<ul style="list-style-type: none"> For 2022, we will have a school wide focus on targeted students who are below the expected achievement level in Years 2-3 across the school. Identify priority students and discuss data with classroom teachers. Putting priority lists on SMS to be accessible for all staff with dates for regular data input on priority students in preparation for team discussions and/or sharing with parents and whanau. Use of school wide termly Target Reflection documentation, detailing progress made and next steps. Continue to encourage and support teachers to attend relevant professional development course and share effective practice. A continuation of teacher monitoring and feedback at team and staff meetings by using spreadsheet analysis and team discussions centred on priority students through our SMS. To continue to build on our staff cultural responsiveness, pedagogy and competence 	<p><u>ACHIEVED OUTCOME (actual result)</u></p> <p>Beginning 2022 Priority group based on EOY 2021 Below Expected Curriculum level data as follows:</p> <p>Identified: 41 Yr. 2-3 Below Expected Curriculum level in Reading – 41 Students in original cohort but 2 students left at start of 2022 meaning as follows:</p> <p>39 students remaining for 2022.</p> <p><u>Results for Priority Students based on beginning of year 2022.</u></p> <p>All Students – Priority Students</p> <p><u>After 2 years</u></p> <table border="1" data-bbox="611 873 1037 1157"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well Below</td> <td>40% (10)</td> <td>4% (1)</td> </tr> <tr> <td>Below</td> <td>60% (15)</td> <td>44% (11)</td> </tr> <tr> <td>At</td> <td>0%</td> <td>32% (8)</td> </tr> <tr> <td>Above</td> <td>0%</td> <td>20% (5)</td> </tr> </tbody> </table>		Term 1	Term 4	Well Below	40% (10)	4% (1)	Below	60% (15)	44% (11)	At	0%	32% (8)	Above	0%	20% (5)	<ul style="list-style-type: none"> West End Te Kura Ō Mōrere has continue to maintain strong classroom instructional Reading programmes with explicit, effective intervention programmes across all areas of the school. Sharp Reading (Years 2-3) has continued to be beneficial for targeted pupils. Term 1-4 monitoring of targeted students with specific assessment entered onto SMS. Teacher reflective document entered termly on Target pupils, tracking progress and next steps in learning. Use of current school wide interventions to support children, e.g. Rainbow Reading, Buddy Reading, Tuakana Teina model, Sharp Reading, Heggartys Spelling. We continued to explore ways to extend our culturally responsive practices and had lead teachers supporting staff. <u>Due to continued Covid 19 restrictions in 2022 the following did not occur:</u> No Literacy Association National Conference. 	<ul style="list-style-type: none"> Identification of students who are below/well below expected Reading level to form cohort of Target Reading groups for 2023. Continued implementation across Years 3-4 of Sharp Reading to support targeted students. Continued use of e-AsTTle Reading to support teachers in Reading judgements across target groups. Tumuaki continuing to be involved in MAC cluster 2023 with the central focus being lifting Maori student achievement. Continued purchasing of resources to support 2023 target pupils in Reading by Literacy leader (Warren Smart) Continue to use school wide interventions such as Rainbow Reading, Sharp Reading, Heggartys etc Tuakana/Teina model to support target pupils Access to relevant professional development to support the teaching of reading. Introduction of Ako Mai reading programme through RTLB Introduction of new phonics programme in Year 3/4 Senior
	Term 1	Term 4																
Well Below	40% (10)	4% (1)																
Below	60% (15)	44% (11)																
At	0%	32% (8)																
Above	0%	20% (5)																

through Te Reo and Tikanga opportunities.

- To take advantage of relating PLD to upskill our teaching staff.
- Continued use of e-AsTTle and STAR to help form next steps in students' reading.
- Use of school wide support programmes to further enhance student's achievement in Reading.
- Implementation of new phonics programme at Yr. 3 senior syndicate level to support phonemic awareness and phonological skills.
- Reading Recovery beginning 2022 with individual / group work across the Yr. 2/3 area of the school
- Junior phonemic awareness programme using Oakura School model in Yr. 2/3 classes.
- A review of our shared reading practices to ensure a consistent approach across the school.

After 3 years

	Term 1	Term 4
Well Below	36% (5)	0%
Below	64% (9)	43% (6)
At	0%	36% (8)
Above	0%	21% (3)

Maori Achievement – Priority Students

After 2 years

	Term 1	Term 4
Well Below	50% (2)	25% (1)
Below	50% (2)	50% (2)
At	0%	25% (1)
Above	0%	0%

After 3 years

	Term 1	Term 4
Well Below	29% (2)	0%
Below	71% (5)	57% (4)
At	0%	29% (2)
Above	0%	14%

- No local Literacy Association teacher professional development.

Syndicate to support phonemic and phonological awareness – Heggarty's Spelling programme.

- Reading Recovery beginning in 2023 with individual / group work across Yr.2/3 area of school.
- A review of shared practices to ensure a consistent approach in Reading.

Maori Achievement – BoysAfter 2 years

	Term 1	Term 4
Well Below	50% (1)	0%
Below	50% (1)	100% (2)
At	0%	0%
Above	0%	0%

After 3 years

	Term 1	Term 4
Well Below	50% (2)	0%
Below	50% (2)	50% (2)
At	0%	50% (2)
Above	0%	0%

Maori Achievement – GirlsAfter 2 years

	Term 1	Term 4
Well Below	50% (1)	50% (1)
Below	50% (1)	0%
At	0%	50% (1)
Above	0%	0%

After 3 years

	Term 1	Term 4
Well Below	0%	0%
Below	100% (3)	67% (2)
At	0%	0%
Above	0%	33% (1)

Planning for next year:

- For 2023, we will have a school wide focus on targeted students who are below the expected achievement level in Years 2-3 across the school.
- Identify at risk students and discuss data with classroom teachers.
- Putting target lists on SMS to be accessible for all staff with dates for regular data input on target students in preparation for team discussions and/or sharing with parents and whanau.
- Use of school wide termly Target Reflection documentation, detailing progress made and next steps.
- Continue to encourage and support teachers to attend relevant professional development course and share effective practice.
- A continuation of teacher monitoring and feedback at team and staff meetings by using spreadsheet analysis and team discussions centred around targeted students through our SMS.
- To continue to build on our staff cultural responsiveness, pedagogy and competence through Te Reo and Tikanga opportunities.
- To take advantage of relating PLD to upskill our teaching staff.
- Continued use of e-AsTTle and STAR to help form next steps in students' reading.
- As per Evaluation (Where to next).

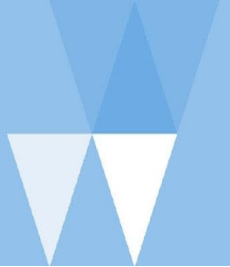
Statement of Variance Reporting



School Name:	Te Kura Ō Mōrere	School Number:	2265
Strategic Aim:	To gain equitable outcomes for all students by improving the achievement levels for targeted Yr. 2-3 students so they are able to meet the appropriate Expected Curriculum level and participate fully in the New Zealand education system.		
Annual Aim:	To move priority Year 2-3 students to the expected Curriculum level in Writing.		
Target:	Identified x 44 Year 2-3 students Below the Expected Curriculum level in Writing 25 Boys (56%) – 11 Maori Boys (44%) 19 Girls (44%) – 7 Maori Girls (36%).		
Baseline Data:	<p>After analyzing our EOY 2021 data and taking into account students who have left, x 44/103 (42%) of our current Yr. 2-3 students are achieving below the Expected Curriculum level in Writing. Within this priority group Maori x 18 (18%) of total school cohort of 100 Maori students.</p> <p>Students were assessed using Moderation (using the Exemplars) OTJs & the e-AsTTle Rubric was used for our Year 2-3 students with staff feeling this gave a more accurate measure of achievement in their Writing</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>															
<ul style="list-style-type: none"> For 2022, we will have a school wide focus on Yrs. 2-3 Target students who are Below the expected curriculum level in writing. Identify priority students and discuss data with classroom teachers. Cross school – team moderation comparisons of priority children’s writing. Continued use of e-Asttle for Yrs. 2-5 in writing to help support teachers in making OTJ’s. Implementation of any new strategies resulting from teacher attendance at PLD opportunities (local & national) Sharing of any new writing strategies/ best practice as a result of deferred (T3 2020) AP Sabbatical topic – Boys Writing in Term 2 2021. Putting target lists on SMS to be accessible for all staff with dates on Assessment schedule for regular data input on priority pupils. Use of school wide termly target reflection documentation detailing progress made and next steps. Combined team meeting discussions around priority 	<p><u>ACHIEVED OUTCOME (actual result)</u></p> <p>Beginning 2022 priority group based on EOY 2021 below expected curriculum level data as follows:</p> <p>Identified: 44 Yr. 2-3 Below Expected Curriculum level in Writing</p> <p>2 Students left at start of 2022 meaning as follows:</p> <p>42 students reaming for 2022.</p> <p><u>Results for Priority Students based on beginning of year 2022.</u></p> <p>All Students – Priority Students</p> <p><u>After 2 years</u></p> <table border="1" data-bbox="604 930 1035 1247"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well Below</td> <td>84% (21)</td> <td>8% (2)</td> </tr> <tr> <td>Below</td> <td>16% (4)</td> <td>40% (10)</td> </tr> <tr> <td>At</td> <td>0%</td> <td>36% (9)</td> </tr> <tr> <td>Above</td> <td>0%</td> <td>16% (4)</td> </tr> </tbody> </table>		Term 1	Term 4	Well Below	84% (21)	8% (2)	Below	16% (4)	40% (10)	At	0%	36% (9)	Above	0%	16% (4)	<ul style="list-style-type: none"> Regular Term 1/2/3/4 monitoring of Target students. Cross-team (Junior/ Senior) moderation of student writing to further improve our writing judgements. “Play-based” education –Yrs 1-3 Junior Syndicate. Use of Teacher Aide to support in-class literacy learning Continued strengthening & engaging whanau in children’s learning through Targeted Parent interviews (March)/Parent Teacher interviews (T2) and Whanau Hui regularly over 2022. Class Dojo/Seesaw to share children’s learning to elicit parent response to children’s writing. Further refining of See Saw use across school for the show-casing of children’s learning. Continued exploration of culturally responsive practices, pedagogy and competence through Te Reo / Tikanga. 	<ul style="list-style-type: none"> Identification of students who are Below/Well Below expected Curriculum level to form Targets for 2023. To continue Teacher monitoring of Target students through school eTap SMS system. To take advantage of any PLD that arises from our membership of the Taranaki Literacy Association. Continued “cross-team” moderation of children’s work to ensure accurate/consistent teacher judgements. To continue to develop our use and analysis of children’s writing through e-AsTTle. Continued purchasing of resources to support 2023 target pupils in writing. Revise use of e-AsTTle writing rubric for senior team to ensure consistency across classes/levels. Use of WTb (Writers Toolbox) (previously called WTE) across 3 for Senior classes 1/13/14 to evaluate effectiveness in increasing writing skills and knowledge. Introduction of new phonics programme (Heggerty) into Year 3/4 Senior Syndicate to support
	Term 1	Term 4																
Well Below	84% (21)	8% (2)																
Below	16% (4)	40% (10)																
At	0%	36% (9)																
Above	0%	16% (4)																

Tātaritanga raraunga



students to share best practice strategies being used by other staff.

- To continue to build on our staff cultural responsiveness. Pedagogy and competence through Te Teo and Tikanga opportunities.

After 3 years

	Term 1	Term 4
Well Below	88% (15)	12% (2)
Below	12% (2)	41% (7)
At	0%	41% (7)
Above	0%	6% (1)

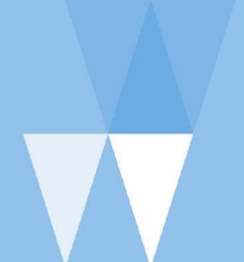
Maori Achievement – Priority Students

After 2 years

	Term 1	Term 4
Well Below	100% (6)	17% (1)
Below	0%	50% (3)
At	0%	17% (1)
Above	0%	17% (1)

phonemic and phonological awareness.

- Use of extra teacher to support literacy in Junior syndicate.
- Dedicated Teacher Aide Support to support children’s writing in targeted groups within priority students.
- Teacher Aide hours increase supported by BOT to enable extra classroom support in the area of writing.
- PLD Writing focus – apply for MOE PLD hours for Writing with support from WTB for MOE hours in Term 3 onwards.



Tātaritanga raraunga

After 3 years

	Term 1	Term 4
Well Below	100% (10)	20% (2)
Below	0%	50% (5)
At	0%	30% (3)
Above	0%	0%

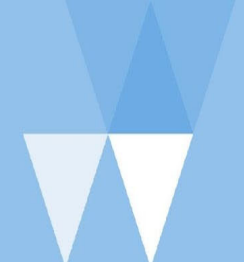
Maori Achievement – Boys

After 2 years

	Term 1	Term 4
Well Below	100% (4)	0%
Below	0%	50% (2)
At	0%	25% (1)
Above	0%	25% (1)

After 3 years

	Term 1	Term 4



Tātaritanga raraunga

Well Below	100% (2)	14% (1)
Below	0%	57% (4)
At	0%	29% (2)
Above	0%	0%

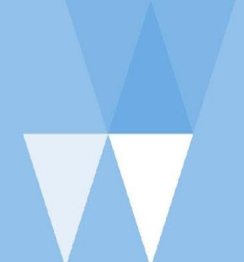
Maori Achievement – Girls

After 2 years

	Term 1	Term 4
Well Below	100% (2)	50% (1)
Below	0%	50% (1)
At	0%	0%
Above	0%	0%

After 3 years

	Term 1	Term 4
Well Below	100% (3)	33% (1)
Below	0%	33% (1)



Tātaritanga raraunga

At	0%	33% (1)
Above	0%	0%

Planning for next year:

- For 2023, we will have a school wide focus on priority students who are Below the expected curriculum level in writing.
- Identify at risk students and discuss data with classroom teachers.
- Cross school – team moderation comparisons of Target children’s writing.
- Continued use of e-AsTTle in writing to help support teachers in making OTJ’s.
- Implementation of any new strategies resulting from teacher attendance at PLD.
- Use of extra teacher to support literacy in Junior syndicate.
- Use of extra teacher to support literacy in Junior syndicate.
- Sharing of any new writing strategies/ best practice as a result of AP Sabbatical topic – Boys Writing in Term 2 2021 by further supporting classes who want to use WTB (Writers Toolbox).
- Apply for MOE funded PLD in Writing with engagement from WTB to support staff in Writing.
- Putting target lists on SMS to be accessible for all staff with dates on Assessment schedule for regular data input on Target pupils.
- Use of school wide termly target reflection documentation detailing progress made and next steps.
- Combined team meeting discussions around priority student to share best practice strategies being used by other staff.
- To continue to build on our staff cultural responsiveness, pedagogy and competence through Te Reo and Tikanga opportunities.
- As per Evaluation (Where to next).