

# NGUTUNUI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1853

**Principal:** Sharyn Gibbens

**School Address:** 400 Ngutunui Road, Puketotara

**School Postal Address:** 400 Ngutunui Road RD 6, Te Awamutu, 3876

**School Phone:** 07 871 9426

**School Email:** office@ngutunui.school.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*

# NGUTUNUI SCHOOL

Annual Report - For the year ended 31 December 2022

## Index

<b>Page</b>	<b>Statement</b>
-------------	------------------

**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 - 20	Notes to the Financial Statements

**Other Information**

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

# Ngutunui School

## Statement of Responsibility

For the year ended 31 December 2022

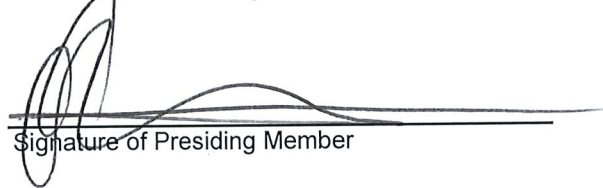
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Elizabeth Turner  
Full Name of Presiding Member

  
Signature of Presiding Member

20/09/2023  
Date:

Sharyn Cribbens  
Full Name of Principal

  
Signature of Principal

20/09/2023  
Date:

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

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	506,629	561,150	463,622
Locally Raised Funds	3	27,059	19,100	31,196
Interest Income		800	300	445
		534,488	580,550	495,263
<b>Expenses</b>				
Locally Raised Funds	3	12,795	13,150	9,366
Learning Resources	4	317,098	369,206	297,432
Administration	5	52,590	39,788	54,029
Finance		955	254	347
Property	6	161,083	171,855	143,865
Loss on Disposal of Property, Plant and Equipment	9	2,181	-	-
		546,702	594,253	505,039
<b>Net Surplus / (Deficit) for the year</b>		(12,214)	(13,703)	(9,776)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(12,214)	(13,703)	(9,776)

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



**Ngutunui School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		218,956	224,945	227,675
Total comprehensive revenue and expense for the year		(12,214)	(13,703)	(9,776)
Contributions from the Ministry of Education		-	-	1,057
Contribution - Furniture and Equipment Grant		-	-	-
MoE Contribution - Te Mono Tuhuno		7,920	-	-
<b>Equity at 31 December</b>		214,662	211,242	218,956
Accumulated comprehensive revenue and expense		214,662	211,242	218,956
<b>Equity at 31 December</b>		214,662	211,242	218,956

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.



**Ngutunui School**  
**Statement of Financial Position**  
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	97,848	113,085	154,097
Accounts Receivable	8	32,286	23,901	20,798
GST Receivable		3,070	391	-
Prepayments		2,465	3,333	2,858
Transport Cluster		7,686	6,356	6,263
		<u>143,355</u>	<u>147,066</u>	<u>184,016</u>
<b>Current Liabilities</b>				
GST Payable		-	-	6,910
Accounts Payable	10	48,523	38,897	32,205
Provision for Cyclical Maintenance	11	8,319	6,300	21,746
Finance Lease Liability	12	3,517	1,900	1,466
Funds held for Capital Works Projects	13	10,483	-	21,840
		<u>70,842</u>	<u>47,097</u>	<u>84,167</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>72,513</b>	<b>99,969</b>	<b>99,849</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	169,890	124,888	137,334
		<u>169,890</u>	<u>124,888</u>	<u>137,334</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	11	24,181	13,500	16,121
Finance Lease Liability	12	3,560	115	2,106
		<u>27,741</u>	<u>13,615</u>	<u>18,227</u>
<b>Net Assets</b>		<u><u>214,662</u></u>	<u><u>211,242</u></u>	<u><u>218,956</u></u>
<b>Equity</b>		<u><u>214,662</u></u>	<u><u>211,242</u></u>	<u><u>218,956</u></u>

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



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

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		144,676	111,865	118,783
Locally Raised Funds		27,293	19,100	30,962
Goods and Services Tax (net)		(9,980)	-	7,301
Payments to Employees		(67,433)	(44,531)	(61,172)
Payments to Suppliers		(98,863)	(62,976)	(57,126)
Interest Paid		(955)	(254)	(347)
Interest Received		797	300	445
Net cash from/(to) Operating Activities		(4,465)	23,504	38,846
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(38,399)	(14,650)	(15,073)
Net cash from/(to) Investing Activities		(38,399)	(14,650)	(15,073)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,057
Finance Lease Payments		(2,028)	(1,466)	(1,765)
Funds Administered on Behalf of Third Parties		(11,357)	-	25,335
Net cash from/(to) Financing Activities		(13,385)	(1,466)	24,627
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(56,249)</b>	<b>7,388</b>	<b>48,400</b>
Cash and cash equivalents at the beginning of the year	7	154,097	105,697	105,697
<b>Cash and cash equivalents at the end of the year</b>	7	<b>97,848</b>	<b>113,085</b>	<b>154,097</b>

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.



# Ngutunui School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Ngutunui 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 11.



#### *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 9.

#### **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 12. Future operating lease commitments are disclosed in note 18b.

##### *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	20-50 years
Building Improvements	10-33 years
Furniture and Equipment	4-20 years
Information and Communication Technology	5 years
Motor Vehicles	10 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	151,139	111,865	118,309
Teachers' Salaries Grants	255,232	323,911	254,120
Use of Land and Buildings Grants	98,711	125,374	90,427
Transport Grant	1,547	-	766
	506,629	561,150	463,622

The school has opted in to the donations scheme for this year. Total amount received was \$6,300.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	276	3,000	1,881
Fees for Extra Curricular Activities	1,975	2,050	3,836
Trading	-	50	1,575
Fundraising & Community Grants	9,688	2,000	5,704
Other Revenue	-	-	3,100
School House	15,120	12,000	15,100
	27,059	19,100	31,196
<b>Expenses</b>			
Extra Curricular Activities Costs	2,401	1,850	1,745
Trading	-	-	759
Fundraising & Community Grant Costs	6,143	-	3,680
School House	4,251	11,300	3,182
	12,795	13,150	9,366
<i>Surplus for the year Locally raised funds</i>	14,264	5,950	21,830

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	7,679	7,450	7,020
Library Resources	44	100	52
Employee Benefits - Salaries	287,975	342,911	270,075
Staff Development	880	1,000	225
Depreciation	20,520	17,745	20,060
	317,098	369,206	297,432



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,289	4,288	4,164
Board Fees	2,750	4,000	3,175
Board Expenses	1,691	2,000	1,181
Communication	2,562	1,800	1,517
Consumables	8,365	6,800	6,589
Other	5,975	4,350	3,766
Employee Benefits - Salaries	16,557	7,500	24,808
Insurance	393	350	750
Service Providers, Contractors and Consultancy	5,184	4,000	5,390
Transport	4,824	4,700	2,689
	52,590	39,788	54,029

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	2,578	2,000	1,956
Cyclical Maintenance Provision	7,673	7,100	25,167
Grounds	7,401	11,650	4,077
Heat, Light and Water	6,551	5,000	4,475
Repairs and Maintenance	20,715	2,700	448
Use of Land and Buildings	98,711	125,374	90,427
Employee Benefits - Salaries	17,454	18,031	17,315
	161,083	171,855	143,865

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	97,848	113,085	154,097
Cash and cash equivalents for Statement of Cash Flows	97,848	113,085	154,097

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

Of the \$97,848 Cash and Cash Equivalents \$10,483 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	-	-	234
Banking Staffing Underuse	1,074	-	3,150
Interest Receivable	3	-	-
Teacher Salaries Grant Receivable	31,209	23,901	17,414
	<u>32,286</u>	<u>23,901</u>	<u>20,798</u>
Receivables from Exchange Transactions	3	-	234
Receivables from Non-Exchange Transactions	32,283	23,901	20,564
	<u>32,286</u>	<u>23,901</u>	<u>20,798</u>

### 9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	72,632	-	-	-	(3,371)	69,261
Building Improvements	10,419	32,824	(50)	-	(657)	42,536
Furniture and Equipment	24,122	16,029	(1,868)	-	(6,026)	32,257
Information and Communication Technology	4,045	-	(263)	-	(1,403)	2,379
Motor Vehicles	19,234	-	-	-	(5,502)	13,732
Leased Assets	3,530	6,405	-	-	(3,140)	6,795
Library Resources	3,352	-	-	-	(421)	2,930
<b>Balance at 31 December 2022</b>	<u>137,334</u>	<u>55,258</u>	<u>(2,181)</u>	<u>-</u>	<u>(20,520)</u>	<u>169,890</u>

The net carrying value of equipment held under a finance lease is \$6,795 (2021: \$3,530)

#### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	126,403	(57,142)	69,261	126,403	(53,771)	72,632
Building Improvements	43,501	(965)	42,536	11,864	(1,445)	10,419
Furniture and Equipment	113,529	(81,272)	32,257	109,779	(85,657)	24,122
Information and Communication Technology	37,870	(35,491)	2,379	48,880	(44,835)	4,045
Motor Vehicles	27,510	(13,778)	13,732	33,857	(14,623)	19,234
Leased Assets	13,395	(6,600)	6,795	9,737	(6,207)	3,530
Library Resources	15,731	(12,801)	2,930	15,731	(12,379)	3,352
<b>Balance at 31 December</b>	<u>377,939</u>	<u>(208,049)</u>	<u>169,890</u>	<u>356,251</u>	<u>(218,917)</u>	<u>137,334</u>





## 10. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	10,324	3,638	7,613
Accruals	4,289	3,331	4,164
Banking Staffing Overuse	-	5,072	-
Employee Entitlements - Salaries	31,209	23,901	17,414
Employee Entitlements - Leave Accrual	2,701	2,955	3,014
	<u>48,523</u>	<u>38,897</u>	<u>32,205</u>
Payables for Exchange Transactions	48,523	38,897	32,205
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>48,523</u>	<u>38,897</u>	<u>32,205</u>

The carrying value of payables approximates their fair value.

## 11. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	37,867	12,700	12,700
Increase to the Provision During the Year	10,120	7,100	10,385
Use of the Provision During the Year	(13,040)	-	-
Other Adjustments	(2,447)	-	14,782
Provision at the End of the Year	<u>32,500</u>	<u>19,800</u>	<u>37,867</u>
Cyclical Maintenance - Current	8,319	6,300	21,746
Cyclical Maintenance - Non current	24,181	13,500	16,121
	<u>32,500</u>	<u>19,800</u>	<u>37,867</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.



## 12. 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	4,231	1,900	1,720
Later than One Year and no Later than Five Years	3,862	115	2,260
Future Finance Charges	(1,016)	-	(408)
	7,077	2,015	3,572

### Represented by

Finance lease liability - Current	3,517	1,900	1,466
Finance lease liability - Non current	3,560	115	2,106
	7,077	2,015	3,572

## 13. 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 \$
SIP Playground Upgrade		211884	21,840	-	(11,357)	-	10,483
Totals			21,840	-	(11,357)	-	10,483

### Represented by:

Funds Held on Behalf of the Ministry of Education	10,483
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Breakout Room Block B		completed	(3,495)	14,551	(11,056)	-	-
SIP Playground Upgrade		211884	-	22,040	(200)	-	21,840
Totals			(3,495)	36,591	(11,256)	-	21,840

### Represented by:

Funds Held on Behalf of the Ministry of Education	21,840
Funds Receivable from the Ministry of Education	-



#### 14. 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.

#### 15. 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	2,750	3,175
<i>Leadership Team</i> Remuneration Full-time equivalent members	107,342 1.00	197,955 2.00
Total key management personnel remuneration	110,092	201,130

There are 4 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. 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	100 - 110	100 - 110
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-

##### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00

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



## 16. 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	-	\$3,500
Number of People	-	1

## 17. 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).

### 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.

## 18. Commitments

### (a) Capital Commitments

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

\$24,993 contract for the SIP Playground Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,040 has been received of which \$11,557 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$24,993 contract for the SIP Playground Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,040 has been received of which \$200 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).



## 19. 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	97,848	113,085	154,097
Receivables	32,286	23,901	20,798
Investments - Term Deposits	-	-	-
	<u>130,134</u>	<u>136,986</u>	<u>174,895</u>

### Financial liabilities measured at amortised cost

Payables	48,523	38,897	32,205
Finance Leases	7,077	2,015	3,572
	<u>55,600</u>	<u>40,912</u>	<u>35,777</u>

## 20. Events After Balance Date

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

## 21. Comparatives

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



## Ngutunui School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Elizabeth Turner	Presiding Member	Elected	Sep 2022
Karen Crake	Presiding Member	Elected	Sep 2022
Sharyn Gibbens	Principal	ex Officio	
Jane Shaw	Parent Representative	Elected	Sep 2025
Lucy Fitzgerald	Parent Representative	Elected	May 2022
Neven Harland	Parent Representative	Elected	Sep 2025
Sue Bethell	Parent Representative	Elected	Sep 2022
Miriam Deushle	Parent Representative	Elected	Sep 2022
Bayley McOnie	Staff Representative	Elected	Sep 2025

## Ngutunui School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$613 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Ngutunui 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.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NGUTUNUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Ngutunui School (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, the [statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows] for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 20 September 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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



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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

## **Other information**

The Board is responsible for the other information. The other information comprises the Members of the Board, Kiwisport Note and Analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

## **Independence**

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

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



Tracey Herbert  
Finnz Audit Limited  
On behalf of the Auditor-General  
Te Awamutu, New Zealand



# Ngutunui School Analysis of Variance for our Annual Targets 2022

**Mission:** To inspire curiosity, creative thinking and a love of learning in a safe, respectful and sustainable environment where diversity and individual success are valued.

## Strategic Aims:

To inspire curiosity, creative thinking and a love of learning...

Strategic Goal 1: To engage all learners using relevant contexts for learning

- To have developed and embedded our localised curriculum for Ngutunui School
- Developed and embed a Learners Profile and pathway document for our learners through Ngutunui School
- Embed *inquiry learning* as our way of learning at Ngutunui School to encourage engagement, curiosity and a love of learning -New Pedagogies for Deep Learning
- Ensure teachers use effective teaching & learning strategies (incl Tataiako); high engagement and accelerated individual success is achieved (across learning range within classes)

within a safe, respectful environment...

Strategic Goal 2: To create an environment where all feel safe and valued

- To embed PB4L practices (Tier 1 and 2) as the 'Ngutunui way'.
- Well-being is a focus for both students and staff.
  - Pause Breathe Smile PLD to support resilience and self-regulation and consistent strategies used by teachers and learners
  - Te Whare Tapa Wha model is utilised so that students and staff are able to identify areas where they may require support in their hauora.

within a sustainable environment...

Strategic Goal 3: To take action to implement sustainable practices in our school

- To engage with Enviro-schools to provide advice, guidance and assistance with sustainability
- To have a strong student-lead Enviro group that will enjoy taking ownership, responsibilities and planning in creating our sustainable environment - learning from & with
- To engage with local environmental groups & community to form collaborative relationships
- To have strong themes flowing through our Localised Curriculum that link into our Enviro learning

where diversity and individual success is valued.

Strategic Goal 4: To ensure all learners have the skills & attitudes for success and continue on an upward trajectory

- Embed a strong positive behaviour for learning with high expectations for all
- An upward trajectory achieved for every learner through focused learning & teaching in literacy and math, with emphasis on identified cohorts of students requiring support to make progress in their learning
- Embed strong understanding and use of culturally responsive practices
- To embed Te Reo Māori and Tikanga Māori in school practices and Māori perspectives in planning and class programmes

**Annual Aim: To achieve an upward trajectory for every learner through focused learning & teaching in literacy and math, with emphasis on identified cohorts of students requiring support to make progress in their learning.**

## Mathematics

**Strategic Goal 1: To engage all learners using relevant contexts for learning**

**Strategic Goal 4: To ensure all learners have the skills & attitudes for success and continue on an upward trajectory**

To achieve an upward trajectory for every learner through focused learning & teaching in literacy and math, with emphasis on identified cohorts of students requiring support to make progress in their learning.

Mathematics Target	Baseline Data	Actions to Achieve Target	End of Year Data: A focus on individual progress	Reason for Variance Why did it happen? <b>Evaluation</b> Where to next?
<p>Individual accelerated progress/understanding in foundations numeracy skills, showing shifts in number knowledge stage:</p> <p><b>For all Year 2 and 3 learners to have extensive comprehension and number knowledge up to 100 and the ability to use a range of advanced counting strategies.</b> Understanding that numbers represent how many are in a group and they no longer need to count them all. To be at stage 4 or higher by the end of 2022.</p> <p><b>For all students in Year 4 who are relying on counting strategies to solve addition and subtraction problems (Strategy stages between 2 and 4) to use part-whole thinking at strategy stage E5 or higher by the end of 2022.</b></p>	<p>Baseline data (based on OTJ when grouping students) collected in March indicated the following:</p> <p>Year 2: After a year at school the Year 2 groups were showing: 25% of our Year 2 students were working in Stage 1 &amp; 2. 38% of our Year 2 students were working in Stage 3. 25% of Year 2 students were working in Stage 4 12% of Year 2 students were working in Early Stage 5</p> <p>Year 3: After 2 full years at school Year 3 groups were showing: 20% of our Year 3 students were working in Stage 3. 60% of our Year 3 students were working in Stage 4. 20% of our students were working in Early Stage 5.</p> <p>Year 4: After 3 full years at school our Year 4 group were showing:</p>	<p>Focused teaching and learning</p> <p>There will be a focus on quality mathematics programmes and differentiation to ensure that the children in the target group receive programmes that meet their needs.</p> <p>JAM assessment tool</p> <p>Teaching from the Number Framework</p> <p>Investigate PRIME math utilising the format as a structured numeracy programme</p> <p>Home partnership:</p> <ul style="list-style-type: none"> <li>• Number in real-life situations</li> <li>• Number knowledge</li> </ul> <p>Classroom programmes will focus on <u>strategy development</u> in small group instruction following numeracy guidelines to ensure mastery and understanding:</p>	<p><i>Note: all assessment data is collected and analysed from the same cohort of students T1 -T4 (no new enrollment data have been counted).</i></p> <p><b>Demonstrating individual shifts in learning after 1 year at school to Year 8 students:</b> 59% of students demonstrated a 1 level /stage shift over 2022 16% of students demonstrated a more than 1 level/stage shift over 2022 25% of students did not show any learning shift over the 2022 school year, they remained within the same level.</p> <p><b>Maori students (identified):</b> 73% of our Maori students (after 1 year at school -to Y8) demonstrated a 1 stage shift or more in mathematics learning over the 2022 school year 53% demonstrated a 1 Stage shift 20% demonstrated more than a 1 stage shift 27% of our Maori students (after 1 year at school -to Y8) did not make a shift in their stage level over the 2022 school year, they remained within the same stage.</p> <p><b>Pasifika students (identified):</b> 100% of our Pasifika students (after 1 year at school - Y8) demonstrated a 1 Stage shift in their mathematics learning over the 2022 school year.</p> <p><b>Target: Year 2-3 students to be at stage 4 or higher:</b> 100% of Year 3 students have reached higher than Stage 4 72% of Year 2 students reached stage 4 or higher over the 2022 school year. 29% Year 2 students reached higher than stage 4 43% Year 2 students reached Stage 4 14% Year 2 students are yet to reach the target of Stage 4</p> <p><b>Target: Year 4 to use part-whole thinking at strategy stage E5 or higher by the end of 2022</b> 86% of Year 4 students reached Stage E5 or higher 29% of Year 4 students reached higher than Stage E5 14% of Year 4 students are yet to reach Stage E5</p> <p><b>Data compared to NZC learning expectations:</b> Year 3-8 student achievement level in mathematics 2022</p> <ul style="list-style-type: none"> <li>• Below their expected attainment - 34%</li> </ul>	<p>100% of Y3 students reached Stage 4, 72% Y2 students achieving Stage 4 or higher</p> <p>The 14% of Y2-3 students that did not reach this target have individual needs and targeted programmes are needing to be in place for these students. The 14% of Y4 students who did not reach EStage 5 require individual programmes (ILP).</p> <p>Resources are required for the classroom to practice number skills independently.</p> <p>2023 these students will require targeted teaching with repetition to help these identified students gain knowledge and accuracy in their foundational math skills.</p> <p>PRIME and NZ Math will be used for target teaching and learning programmes.</p> <p>ILP will be discussed with parents to devise a plan for parents to be supporting the learning at home (practice and maintenance).</p> <p>Teaching and learning - classroom observations and feedback required for teachers in math. Are our sessions targeted? Are our individual tasks serving a purpose? Is there a place to meet individual learning styles (UDL)? Teachers inquiry</p>

<p>12.5% of our Year 4 students were working in Stage 3 62.5% of our students were working in Stage 4 12.5% of our Year 4 students were working in Stage 5 12.5% of our Year 4 students were working in Early Stage 6</p>	<ul style="list-style-type: none"> <li>o Materials</li> <li>o Imaging</li> <li>o Number properties</li> <li>• Basic facts and place value knowledge will be at the appropriate level for the child based on assessment.</li> </ul>	<ul style="list-style-type: none"> <li>• At their expected level - 50%</li> <li>• Above the expected attainment for their age group - 16%</li> </ul> <p>66% of our students Y3-8 are achieving in mathematics (number focus) at or above the expected curriculum level for their age group.</p>	
<p><b>Noticings school-wide:</b> Year 7 group are at risk of not reaching an appropriate level after 7 years at school, moving into year 8 in 2023 then secondary school. This is a group we need to focus on in 2023 so they are well prepared for secondary school - prepare for success..</p>			<p>2023 Year 8 students will need to have targeted programmes that focus on ensuring our students have a strong foundation for secondary school.</p>

## Literacy

**Strategic Goal 1: To engage all learners using relevant contexts for learning**

**Strategic Goal 4: To ensure all learners have the skills & attitudes for success and continue on a upward trajectory**

**To achieve an upward trajectory for every learner through focused learning & teaching in literacy and math, with emphasis on identified cohorts of students requiring support to make progress in their learning.**

Literacy Target	Baseline Data	Actions to Achieve Target	End of Year Data: A focus on individual progress	Reason for Variance Why did it happen? <b>Evaluation</b> Where to next?
<p><b>For our target students (within Years 2 &amp; 4) to show an individual accelerated shift within their literacy (reading and writing)</b> through securing strong knowledge in foundation literacy skills which will then be translated into reading and writing.</p> <p>To ensure teachers have the knowledge, appropriate assessments, reporting systems and multisensory resources to teach foundation literacy skills explicitly.</p>	<p><b>Year 2:</b> After 1 year at school <u>Reading:</u> using Running Records indicates: 50% of students working below the expected level for after 1 year at school - 25% working well below the expected level after 1 year at school 38% students working within the expected level for after 1 Year at school. 12% of our Year 2 students worked above the expected level after 1 year at school.</p> <p><u>Writing:</u> From moderated writing sample indicates: 50% of students were writing at an expected level after 1 year at school. 50% of Year 2 students were writing below the expected level for after 1 year at school.</p> <p><u>Structured Literacy:</u> 100% working in Stage 1</p> <p><b>Year 4:</b> After 3 Years at school <u>Reading:</u> Running records indicate: 50% of Year 4 students are reading at a level below the expected level after 3 years at</p>	<p>Teacher PLD - Science of Reading</p> <p>Targeted learning and teaching - precise and structured lessons</p> <p>To ensure teachers have the knowledge, appropriate assessments, reporting systems and multisensory resources to teach foundation literacy skills explicitly.</p> <p>Structured Literacy Programme iDeal -% days per week</p> <p>IEP/ target goal plan - for those identified requiring this support</p> <p>Ongoing teacher reflections - change of practice or techniques to engage and motivate</p>	<p><i>See also iDeal comparison data of spelling assessment plus Piwakawaka phonological knowledge data from T4 (this was not entered in T1 to show comparison). Note: all assessment data is collected and analysed from the same cohort of students T1 -T4 (no new enrollment data have been counted).</i></p> <p><b>Reading: individual progress</b> <i>Assessment data is collected through Running Records (PM or PROBE). Y1-2 students have not been assessed with a reading running record as they are working through the iDeal learning platform and de-codable tex, they are not yet on an authentic text</i></p> <p><b>Demonstrating individual shifts in learning Year 3 to Year 8 students:</b> 75% of our Year 3-8 students demonstrated a shift of 4 or more reading and comprehension levels over the 2022 school year, demonstrating an accelerated shift in their learning. 25% of our students demonstrated a 1-3 level shift in their reading and comprehension of authentic texts. Our Y3-8 students demonstrated an average shift of 4.8 levels.</p> <p><b>Māori students Y3-8 (identified):</b> 64% of our Māori students demonstrated a shift in their reading and comprehension levels by 3 or more levels, an accelerated shift in learning. 36% of our Māori students demonstrated a 1-3 levels shift in their reading and comprehension of authentic text.</p> <p><b>Pasifika Students Y3-8 (identified):</b> 50% of our Pasifika students demonstrated an accelerated shift of 3 or more levels in their reading and comprehension abilities over the 2022 school year. <i>Note: For 50% of our Pasifika students English is their second language.</i></p> <p><b>Annual Target: For our target students (within Years 2 &amp; 4) to show an individual accelerated shift within their literacy (reading and writing)</b></p> <p><b>Year 2</b> students learning and assessment is focused on structured literacy and not authentic texts. Assessments completed such as phonological knowledge, spelling, and running record of de-codable text (reading speed and accuracy) have all been collected. Comparison data in spelling shows a shift in</p>	<p>Difficulty in using data to demonstrate the student shifts due to the change in assessment data during the year - with authentic texts vs de-codable text.</p> <p>School-wide discussion on if student Level 2 structured literacy (reading level 17) then reading authentic text required as need a focus on comprehension.</p> <p><b>Year 2</b> students learning and assessment is focused on structured literacy and not authentic texts. Assessments completed such as phonological knowledge, spelling, and running record of de-codable text (reading speed and accuracy) have all been collected. Comparison data in spelling shows a shift in learning, all students have attained a high level of phonological knowledge (unable to show comparison data as this was not collected to begin 2022).</p>

	<p>school. 38% working well below the expected level of reading attainment after 3 years at school. 38% of Year 4 students are reading within the expected level after 3 years at school. 12% of the students are working at a level above expectation after 3 years at school.</p> <p><u>Writing:</u> moderated writing samples indicate: 88% of Year 4 students are writing below the expected level for students after 3 years at school (deeper and surface features) 12% of Year 4 students are working at the expected level for after 3 years at school.</p> <p>Structured Literacy: 50% Stage 1 50% Stage 2</p>	<p>students</p> <p>Groups interchangeable to suit the current need of the student's</p> <p>Literacy time - small groups with a teacher and meaningful independent tasks</p> <p>Reading engagement - use of decodable text and literacy learning programme (for students below green), reading authentic texts for those with reading strategies</p> <p>Writing engagement - a purpose for writing</p> <p>Partnership with home:</p> <ul style="list-style-type: none"> <li>• Parent evening</li> <li>• De-codable texts</li> <li>• Supporting material to go home eg games</li> </ul> <p>Resources: iDeal Structured Literacy Platform Accelerated Progress in Writing I have Something to Say - Gail Loane</p>	<p>learning, all students have attained a high level of phonological knowledge (unable to show comparison data as this was not collected to begin 2022).</p> <p><b>Year 4</b> All of our Year 4 students are working in the structured literacy programme and are reading de-codable text, the majority are reading at a level where we are also able to bring in authentic texts, these students have completed a running record from PM readers to be able to display comparable data from the beginning of the year.</p> <p>100% of our Year 4 students have made an accelerated shift in the learning of 3 or more levels in their reading and comprehension ability.</p>	
			<p><b>Data compared to NZC learning expectations for reading:</b> Year 3-8 students reading and comprehension levels in comparison to the NZC learning expectation for their year level.</p> <ul style="list-style-type: none"> <li>• Well below learning attainment for their age group/years at school- 16%</li> <li>• Below learning attainment for their age group/years at school- 16%</li> <li>• At the level of attainment for their age group- 42%</li> <li>• Above / well above the expected level for their age group- 25%</li> </ul> <p>At Ngutunui School 67% of our students Y3-8 are achieving in reading (reading and comprehension) at or above the expected curriculum level for their age group.</p>	<p>Those below and well below - we need to look into our programmes are running (authentic use of iDeal Structured literacy programme )</p> <p>Resources to support programme - independent activities, games and learning mentor back up of learning</p>
			<p><b>Noticings / next steps:</b></p> <ul style="list-style-type: none"> <li>- Data 2023 need to be focused on Structured literacy learning and attainment to show comparable data, use of authentic texts can also be used to demonstrate reading accuracy and speed within iDeal</li> <li>- All of our Y4-8 students are reading at a level where authentic texts should be being used in their reading programme - comprehension focus</li> <li>- Year 7 cohort all made minimal shifts in learning (1 level), a focus on their reading comprehension, independence, motivation and engagement in reading required in 2023.</li> </ul>	<p>Year 8's 2023 require reading mileage - building comprehension skills to ensure reading independently is confident. Reading at the secondary school level is attainable</p>
	<p><b>Year 2</b> <u>Writing:</u> From moderated writing sample indicates: 50% of students were writing at an expected level after 1 year at school. 50% of Year 2 students were writing below the expected level for after 1 year at school.</p> <p><u>Structured Literacy:</u> 100% working in Stage 1</p> <p><b>Year 4</b> <u>Writing:</u> moderated writing samples indicate: 88% of Year 4 students are</p>		<p><b>Writing: Individual progress</b> Writing samples (of a recount) were moderated as a team to ensure levels were consistent across the school.</p> <p><b>Demonstrating individual shifts in learning Year 2 (after 1 year at school) to Year 8 students:</b></p> <p>72% of our students demonstrated in their writing sample a shift of 1 sub-level in their surface &amp; deeper features in writing. 3% of our students demonstrated a shift of 2 sub-levels in their surface &amp; deeper features of writing 25% of our students' writing samples demonstrated that their level of attainment had not changed (they are still working within the same level of writing from Term 1).</p> <p><b>Māori students Y2-8 (identified):</b></p>	<p>Writing samples on recounts Students have not had focused teaching (throughout the year) to focus on this skill. 2023 recount writing to be a focus every term.</p> <p>Teachers needing to set focuses in each level - surface features, using WALTERS for students to learn and attain each level within their progressions.</p> <p>2023 - teacher writing PLD</p> <p>Structured literacy - pre to level 1 - SL full literacy</p>

	<p>writing below the expected level for students after 3 years at school (deeper and surface features) 12% of Year 4 students are working at the expected level for after 3 years at school.</p> <p>Structured Literacy: 50% Stage 1 50% Stage 2</p>		<p>60% of our students who identify as Māori made a shift in writing ability of 1 curriculum sub-level over 2022 40% of our students who identify as Māori remained within the same curriculum sub-level over 2022</p> <p><b>Pasifika Students Y3-8 (identified):</b> 50% of our students who identify as Pasifika made a shift in writing ability of 1 curriculum sub-level over 2022 25% of our students who identify as Pasifika made a shift in writing ability of 1 curriculum sub-level over 2022 25% of our students who identify as Pasifika remained within the same curriculum sub level over 2022</p> <p><b>Annual Target: For our target students (within Years 2 &amp; 4) to show an individual accelerated shift within their literacy (reading and writing)</b></p> <p><b>Year 2</b> 86% of our Year 2 cohort made a shift of 1 sub-level in their writing attainment over 2022 14% of our Year 2 cohort remained within the same level for writing over the 2022 school year</p> <p><b>Year 4</b> 85% of our Year 4 cohort made a shift of 1 sub-level in their writing attainment over 2022 14% of our Year 4 cohort made a shift of 2 sub-levels in their writing attainment over 2022 100% of our Year 4 students demonstrated progress in their writing ability over 2022</p>	<p>programme</p> <p>Teacher PLD in 2023 to accelerate the learning and success in writing for our students</p> <p>Students learning in structured literacy will continue to strengthen their writing levels over time</p> <p>Teachers will need to have a greater focus on recount/memoir writing over 2023 throughout the year (not a termly focus but throughout the year with other genre taking a proportion of each term).</p> <p>There is a lot of learning within each level of writing - writing progressions / our moderation of levels will be displayed on our website for parents to understand the level of learning within each level.</p>
			<p><b>Data compared to NZC learning expectations for writing:</b></p> <p>Year 2-8 students writing levels in comparison to the NZC learning expectation for their year level/years at school.</p> <ul style="list-style-type: none"> <li>• Well below learning attainment for their age group/years at school- 12%</li> <li>• Below learning attainment for their age group/years at school- 63%</li> <li>• At the level of attainment for their age group- 25%</li> <li>• Above / well above the expected level for their age group- 0%</li> </ul> <p>At Ngutunui School 25% of our students Y2-8 are achieving in writing (surface and deeper features of writing) at the expected curriculum level for their age group.</p>	
			<p><b>Noticings / next steps:</b></p> <ul style="list-style-type: none"> <li>• Although the majority of our students demonstrated individual shifts in their writing level attainment over the 2022 year they are still below the 'expected' level for their age group.</li> <li>• Teacher PLD in 2023 to accelerate the learning and success in writing for our students</li> <li>• Students learning in structured literacy will continue to strengthen their writing levels over time</li> <li>• Teachers will need to have a greater focus on recount/memoir writing over 2023 throughout the year (not a termly focus but throughout the year with other genre taking a proportion of each term).</li> <li>• There is a lot of learning within each level of writing - writing progressions / our moderation of levels will be displayed on our website for parents to understand the level of learning within each level.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<p><b>Planning for the next year:</b></p>				
<p><b>Literacy: Writing</b></p> <ul style="list-style-type: none"> <li>• Teacher PLD writing: Te Awamutu combined TOD Feb 2023</li> <li>• Teacher continued PLD through the iDeal platform on structured literacy practises - the school moving with the developments in the platform eg assessment and reporting</li> <li>• Gail Loane - I've got something to say: supporting teachers in recount/memoir writing</li> </ul>				

- Recount writing to have a focus **every** term 2023
- Students believing they are writers - purpose and celebrations

**Reading / SL**

- Resources required for independent activities - reading / SL programmes
- Level 2 SL and up using authentic text & reading programme with comprehension focus
- Look into Learning Mentor time (\$)to support programmes for 2023
- Year 8 - reading milage

**Mathematics / Numeracy:**

- Classroom resources to support programmes
- Targeted learning programmes - number focus 60% of the term
- Programmes - PRIME and NZ Math
- Problem-solving teaching and learning focus