

# OREWA BEACH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1406
<b>Principal:</b>	Katherine Pascoe
<b>School Address:</b>	280 Centreway Road, Orewa, Auckland 0931
<b>School Postal Address:</b>	280 Centreway Road, Orewa, Auckland 0931
<b>School Phone:</b>	09 426 4849
<b>School Email:</b>	<a href="mailto:principal@orewabeach.school.nz">principal@orewabeach.school.nz</a>

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Andrea Fitness	Chair	Elected July 2022	2025 Election
Daisy Docherty	Parent Representative	Elected July 2022	2025 Election
Steve Drury	Parent Representative	Elected July 2022	2025 Election
Ben Gibson	Parent Representative	Elected July 2022	2025 Election
Jake Morgan	Parent Representative	Elected July 2022	2025 Election
Murray Barclay	Staff Representative	Co-opted July 2022	2025 Election

#### Accountant / Service Provider:

BDSHughes  
Chartered Accountants

# OREWA BEACH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Orewa Beach 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.

Andrea Kim Fitness  
Full Name of Board Chairperson

  
Signature of Board Chairperson

19/12/2023  
Date:

Katherine Eva Margaret Joyce  
Full Name of Principal

  
Signature of Principal

19/12/2023  
Date:

# Orewa Beach School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,705,302	3,259,803	3,400,048
Locally Raised Funds	3	224,436	41,400	95,259
Interest Income		2,041	874	185
<b>Total Revenue</b>		<b>3,931,779</b>	<b>3,302,077</b>	<b>3,495,492</b>
<b>Expenses</b>				
Locally Raised Funds	3	35,699	27,637	39,754
Learning Resources	4	2,651,245	2,235,805	2,510,528
Administration	5	321,344	241,814	257,937
Finance		1,456	1,153	1,070
Property	6	860,874	767,150	767,494
Loss on Disposal of Property, Plant and Equipment		2,312	-	-
		<b>3,872,930</b>	<b>3,273,559</b>	<b>3,576,783</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>58,849</b>	<b>28,518</b>	<b>(81,291)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>58,849</b>	<b>28,518</b>	<b>(81,291)</b>

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

# Orewa Beach 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>		118,214	99,989	185,070
Total comprehensive revenue and expense for the year		58,849	28,518	(81,291)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,750	9,750	14,435
<b>Equity at 31 December</b>		186,813	138,257	118,214
Accumulated comprehensive revenue and expense		186,813	138,257	118,214
<b>Equity at 31 December</b>		186,813	138,257	118,214

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.

# Orewa Beach 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	239,407	156,448	213,831
Accounts Receivable	8	199,978	160,615	187,939
GST Receivable		-	5,657	4,552
Prepayments		14,231	12,689	12,689
Inventories	9	7,751	1,639	4,714
Funds Receivable for Capital Works Projects	16	17,529	3,658	18,830
		478,896	340,706	442,555
<b>Current Liabilities</b>				
GST Payable		7,560	-	-
Accounts Payable	11	244,350	200,386	258,723
Debt to MoE	12	75,331	51,331	78,504
Revenue Received in Advance	13	-	15,898	69,672
Provision for Cyclical Maintenance	14	29,617	-	-
Finance Lease Liability	15	19,972	8,391	8,155
Funds held for Capital Works Projects	16	121,716	28,227	28,730
		498,546	304,233	443,784
<b>Working Capital Surplus/(Deficit)</b>		(19,650)	36,473	(1,229)
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	274,372	193,421	204,972
		274,372	193,421	204,972
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	48,885	91,637	77,137
Finance Lease Liability	15	19,024	-	8,392
		67,909	91,637	85,529
<b>Net Assets</b>		186,813	138,257	118,214
<b>Equity</b>		186,813	138,257	118,214

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

# Orewa Beach 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		952,171	1,021,149	888,619
Locally Raised Funds		170,746	(3,274)	83,938
International Students		1,043	-	13,696
Goods and Services Tax (net)		12,112	(38,455)	(8,332)
Payments to Employees		(756,457)	(404,500)	(634,694)
Payments to Suppliers		(330,544)	(331,038)	(336,353)
Interest Paid		(1,456)	(1,153)	(1,070)
Interest Received		2,041	874	185
Net cash from/(to) Operating Activities		49,656	243,603	5,989
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(123,566)	(17,250)	(28,676)
Net cash from/(to) Investing Activities		(123,566)	(17,250)	(28,676)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		9,750	9,750	-
Finance Lease Payments		(15,040)	(8,155)	(3,008)
Finance Received		37,489	-	78,504
Repayment of MoE Debt		(27,000)	(51,000)	-
Funds Administered on Behalf of Third Parties		94,287	(234,331)	(157,425)
Net cash from/(to) Financing Activities		99,486	(283,736)	(81,929)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>25,576</b>	<b>(57,383)</b>	<b>(104,616)</b>
Cash and cash equivalents at the beginning of the year	7	213,831	213,831	318,447
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>239,407</b>	<b>156,448</b>	<b>213,831</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.

# Orewa Beach School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Orewa Beach 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 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 10.

###### **Critical Judgements in applying accounting policies**

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





#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

#### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

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

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

##### **Other Grants where conditions exist**

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

##### **Donations, Gifts and Bequests**

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

##### **Interest Revenue**

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

#### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	5–50 years
Furniture and equipment	5–20 years
Information and communication technology	2 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **j) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

#### **k) 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.

#### **l) 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to 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.

#### **n) 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 Revenue and Expense.

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

#### **o) 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.

**p) 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.

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.

**q) 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.

**r) Budget Figures**

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

**s) 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	782,538	633,699	684,289
Teachers' Salaries Grants	2,045,579	1,925,004	1,962,669
Use of Land and Buildings Grants	693,593	600,000	600,834
Other Government Grants	183,592	101,100	152,256
	<u>3,705,302</u>	<u>3,259,803</u>	<u>3,400,048</u>

The school has opted in to the donations scheme for this year. Total amount received was \$63,000 (2021:\$60,500).

## 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	73,248	-	30,330
Curriculum related Activities - Purchase of goods and services	20,963	20,900	21,094
Trading	28,719	17,000	19,260
Fundraising & Community Grants	100,463	3,500	10,879
International Student Fees	1,043	-	13,696
	<u>224,436</u>	<u>41,400</u>	<u>95,259</u>
 Extra Curricular Activities Costs	 21,436	 19,437	 25,636
Trading	14,056	7,000	12,832
Fundraising and Community Grant Costs	49	1,200	913
International Student - Other Expenses	158	-	373
	<u>35,699</u>	<u>27,637</u>	<u>39,754</u>
	<u>188,737</u>	<u>13,763</u>	<u>55,505</u>

*Surplus/ (Deficit) for the year Locally raised funds*

During the year the School hosted 1 International student (2021:0)

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	51,982	35,000	38,975
Library Resources	-	5,500	9,980
Employee Benefits - Salaries	2,523,078	2,151,504	2,385,186
Staff Development	24,331	15,000	38,278
Depreciation	51,854	28,801	38,109
	<u>2,651,245</u>	<u>2,235,805</u>	<u>2,510,528</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,214	8,000	7,974
Board Fees	4,656	4,500	4,694
Board Expenses	2,895	5,560	1,453
Communication	5,229	5,050	4,885
Consumables	24,852	19,500	18,002
Operating Lease	8,909	15,404	11,806
Other	24,923	27,800	19,895
Employee Benefits - Salaries	207,022	125,000	159,541
Insurance	9,764	10,000	9,064
Service Providers, Contractors and Consultancy	24,880	21,000	20,623
	<u>321,344</u>	<u>241,814</u>	<u>257,937</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	51,061	45,500	47,890
Consultancy and Contract Services	820	-	-
Cyclical Maintenance Provision	1,365	14,500	9,380
Heat, Light and Water	15,586	16,000	14,495
Rates	19,721	15,150	15,436
Repairs and Maintenance	18,936	21,000	22,995
Use of Land and Buildings	693,593	600,000	600,834
Security	4,033	2,000	2,603
Employee Benefits - Salaries	55,759	53,000	53,861
	<u>860,874</u>	<u>767,150</u>	<u>767,494</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	239,407	156,448	213,831
Cash and cash equivalents for Statement of Cash Flows	<u>239,407</u>	<u>156,448</u>	<u>213,831</u>

Of the \$239,407 Cash and Cash Equivalents, \$121,716 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	7,301	-	9,099
Banking Staffing Underuse	16,957	-	18,225
Teacher Salaries Grant Receivable	175,720	160,615	160,615
	<u>199,978</u>	<u>160,615</u>	<u>187,939</u>
Receivables from Exchange Transactions	7,301	-	9,099
Receivables from Non-Exchange Transactions	192,677	160,615	178,840
	<u>199,978</u>	<u>160,615</u>	<u>187,939</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	7,751	1,639	4,714
	<u>7,751</u>	<u>1,639</u>	<u>4,714</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Reclassified \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	117,679	53,772	-	(1,846)	(10,606)	<b>158,999</b>
Furniture and Equipment	49,679	33,786	(2,312)	-	(17,663)	<b>63,490</b>
Information and Communication Technology	21,092	34,588	-	1,846	(21,342)	<b>36,184</b>
Library Resources	16,522	1,420	-	-	(2,243)	<b>15,699</b>
<b>Balance at 31 December 2022</b>	<u>204,972</u>	<u>123,566</u>	<u>(2,312)</u>	<u>-</u>	<u>(51,854)</u>	<u><b>274,372</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$33,746 (2021: \$9,698)

### 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	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	340,692	(181,693)	158,999	289,420	(171,741)	117,679
Furniture and Equipment	414,489	(350,999)	63,490	385,660	(335,981)	49,679
Information and Communication T	355,648	(319,464)	36,184	318,560	(297,468)	21,092
Library Resources	50,135	(34,436)	15,699	48,728	(32,206)	16,522
<b>Balance at 31 December</b>	<b>1,160,964</b>	<b>(886,592)</b>	<b>274,372</b>	<b>1,042,368</b>	<b>(837,396)</b>	<b>204,972</b>

#### 11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	17,129	4,866	39,376
Accruals	27,855	18,909	18,909
Employee Entitlements - Salaries	175,720	160,615	184,442
Employee Entitlements - Leave Accrual	23,646	15,996	15,996
	<b>244,350</b>	<b>200,386</b>	<b>258,723</b>

Payables for Exchange Transactions	244,350	200,386	258,723
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	<b>244,350</b>	<b>200,386</b>	<b>258,723</b>
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The carrying value of payables approximates their fair value.

#### 12. Borrowings

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Debt to MoE to be repaid in one year	75,331	51,331	78,504
Debt to MoE to be repaid after one year	-	-	-
	<b>75,331</b>	<b>51,331</b>	<b>78,504</b>

#### 13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	15,226	15,227
Other revenue in Advance	-	672	54,445
	<b>-</b>	<b>15,898</b>	<b>69,672</b>



#### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	77,137	77,137	67,757
Increase to the Provision During the Year	1,365	14,500	9,380
Provision at the End of the Year	78,502	91,637	77,137
Cyclical Maintenance - Current	29,617	-	-
Cyclical Maintenance - Non current	48,885	91,637	77,137
	78,502	91,637	77,137

#### 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	19,972	8,391	8,155
Later than One Year and no Later than Five Years	19,024	-	8,392
	38,996	8,391	16,547
Represented by			
Finance lease liability - Current	19,972	8,391	8,155
Finance lease liability - Non current	19,024	-	8,392
	38,996	8,391	16,547

#### 16. Funds Held 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 project is included under cash and cash equivalents in note 9.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 2, ILE modernisation	(3,335)	-	-	-	(3,335)
Junior school modernisation - A1-3	(15,172)	414,990	413,639	-	(13,821)
Blocks 2,4,9&11 flooring	(323)	-	-	-	(323)
Communication System	28,730	-	26,860	-	1,870
Electrical - Blocks 2-11	-	85,219	55,088	-	30,131
Heat Pumps - Hall	-	12,330	12,380	-	(50)
ILE Modernisation - A4-6	-	180,000	90,285	-	89,715
Restricted key replacement	-	9,473	9,473	-	-
Totals	9,900	702,012	607,725	-	104,187

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
 Funds Receivable from the Ministry of Education

121,716  
 (17,529)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 2, ILE modernisation	(3,335)	-	-	-	(3,335)
Heat pumps	(519)	519	-	-	-
SIP's	42,930	17,742	60,672	-	-
Junior school modernisation - A1-3	-	44,019	59,201	-	(15,172)
Blocks 2,4,9&11 flooring	-	58,546	58,869	-	(323)
Communication System	-	54,000	25,270	-	28,730
Totals	39,076	174,826	204,012	-	9,900

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
 Funds Receivable from the Ministry of Education

28,730  
 (18,830)

**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 condition 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	4,656	4,694
<i>Leadership Team</i>		
Remuneration	744,644	736,011
Full-time equivalent members	7	7
Total key management personnel remuneration	749,300	740,705

There are 6 members of the Board excluding the Principal. The Board had held 8 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	140 - 150	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
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	1
110 - 120	1	1
	<u>2</u>	<u>2</u>

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

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

## 20. Commitments

### (a) Capital Commitments

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

- (a) \$440,291 contract to have the Junior School blocks A1-3 upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$399,818 has been received of which \$413,639 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (b) \$98,100 contract to have the electrical wiring for Blocks 2-11 upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$85,219 has been received of which \$55,088 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$200,000 contract to have the ILE blocks A4-6 upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$180,000 has been received of which \$90,285 has been spent on the project to balance date. This project has been approved by the Ministry.

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) \$440,291 contract to have the Junior School blocks A1-3 upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,029 has been received and \$59,201 has been spent on the project to balance date. This project
- (b) a commitment to Wharehine Contractors for the sum of \$53,772 to complete the construction of the cycle track, this project was fully funded by the School; and
- (c) \$54,000 contract to have the school communications system upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$54,000 has been received of which \$25,270 has been spent on the project to balance date. This project has been approved by the Ministry.

## (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) operating lease of a Photocopier;

	2022 Actual \$	2021 Actual \$
No later than One Year	8,340	8,340
Later than One Year and No Later than Five Years	2,780	11,120
	11,120	19,460

The total lease payments incurred during the period were \$8,340 (2021: \$8,340).

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	239,407	156,448	213,831
Receivables	199,978	160,615	187,939
Total Financial assets measured at amortised cost	439,385	317,063	401,770

### Financial liabilities measured at amortised cost

Payables	244,350	200,386	258,723
MoE Debt	75,331	51,331	78,504
Finance Leases	38,996	8,391	16,547
Total Financial Liabilities Measured at Amortised Cost	358,677	260,108	353,774

## 22. Events After Balance Date

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

## 23. Non-compliance with the statutory reporting deadline

The Board of Trustees has not complied with s135 Education and Training Act 2020 as it has not submitted its annual financial statements by 31st March 2023. The inability to meet the deadline was due to the impact of Cyclone Gabrielle, causing significant disruptions that affected the school's operations and administrative capacities during the crucial period leading up to the deadline.

## **24. Annual report completion**

The Board of Trustees is required under s137 Education and Training Act 2020 to complete its audited financial statements by 31st May 2023. This timeframe was not met due to the late completion of the audit.

## **INDEPENDENT AUDITOR'S REPORT**

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

The Auditor-General is the auditor of Orewa Beach School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 4 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 Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 20 December 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.

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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 obtained at the date of our report is the Kiwisport 2022 report, Compliance with Equal Employment Opportunities Policy and End-Year Analysis of Variance 2022, 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.



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand



## Kiwi sport 2022

Received \$5,875.47

\$3,850 for relieving teachers to release teachers to take to cluster sports day competitions and support sporting events (see below).

Cost of the teacher to attend

- Cross country x1
- Football x2
- Rippa rugby x2
- TAG (league) x2
- Hockey x1
- Cricket x2
- Netball x1

11 relieving days at \$350 (approx.) are \$3,850


Water safety lessons

Teachers to attend x2 teachers \$350 = \$700

Water safety equipment \$200

Netball bibs and other equipment = \$300

Coaching training and development of staff through Professional development: \$1000

  
30/05/23



### Annual EEO Policy


The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **bias or discrimination**. All schools are required by the State Sector Act to be "good employers", that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer - this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, and conditions of service
- recognises the value of attracting people from all possible sources of talent
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The EEO officer (Principal Katherine Pascoe) ascertains we are compliant for 2022 in EEO policies in regards to staff and employment.

  
Principal  
Orewa Beach School

# Orewa Beach School

End-Year 2022

## Analysis of Variance



OREWA  
BEACH  
- school -

*[Signature]*  
Principal  
Orewa Beach School.

Total pupils (416)	Well Below	Below	At	Above	Well Above	Total Pupils At/Above & Well Above
Reading	7 % (31)	14% (59)	51% (212)	25% (103)	3 % (11)	78 % (326)
Writing	4% (15)	20% (83)	69% (288)	7% (28)	0.5% (2)	76% (318)
Mathematics	4% (18)	14% (57)	54% (225)	24% (98)	4% (18)	82% (341)

	<b>Overall Y1 to Y6 Total At or Above</b>	<b>Overall Boys Y1-6 At or Above</b>	<b>Overall Girls Y1-6 At or Above</b>	<b>Maori Y1-6 At or Above</b>	<b>Pasifika Y1-6 At or Above</b>
<b>Reading</b>	<b>326/416 (78%)</b>	<b>157/214 (73%)</b>	<b>169/202 (84%)</b>	<b>68/88 (77%)</b>	<b>14/18 (78%)</b>
<i>2021 Comparison</i>	69%	(63%)	(75%)	(64%)	(79%)*
<b>Writing</b>	<b>318/416 (76%)</b>	<b>152/214 (71%)</b>	<b>176/202 (87%)</b>	<b>67/88 (76%)</b>	<b>13/18 (72%)</b>
<i>2021 Comparison</i>	67%	(53%)	(81%)	(72%)	(79%)*
<b>Mathematics</b>	<b>341/416 (82%)</b>	<b>181/214 (85%)</b>	<b>173/202 (86%)</b>	<b>67/88 (76%)</b>	<b>15/18 (83%)</b>
<i>2021 Comparison</i>	78%	(79%)	(76%)	(76%)	(86%)*

Below 70%

NB: Percentage rounded to nearest whole number

### Reading

	Total At or Above
Year 1	48/77 (62%)
Year 2	63/79 (80%)
Year 3	37 /52 (71%)
Year 4	54/62 (87%)
Year 5	53/65 (82%)
Year 6	71/81 (88%)

### Writing

	Total At or Above
Year 1	62 /77 (81%)
Year 2	69/79 (87%)
Year 3	36/52 (69%)
Year 4	45/62 (73%)
Year 5	39/65 (60%)
Year 6	67/81 (%)

### Mathematics

	Total At or Above
Year 1	70/77 (91%)
Year 2	74/79 (94%)
Year 3	36/52 (69%)
Year 4	50/62 (81%)
Year 5	41/65 (63%)
Year 6	70/81 (86%)

### Comparing Mid and End Year Data

	Mid-Year Whole School Total At or Above (out of 393 students)	End Year Whole School Total At or Above (out of 416 students)	Difference
Reading	270 (69%)	326 (78%)	9% increase
Writing	287 (73%)	318/416 (76%)	3% increase
Mathematics	316 (80%)	341 (82%)	2% increase

## Summary

We are pleased with our results with an increase across the 3 main curriculum areas. It is a testament to the hard work and targeted teaching that has occurred.

When looking across the groups of Male, Female, Maori and Pasifika there isn't any significant difference in achievement when comparing it to the overall achievement percentage.

Pasifika (18 students) across the three curriculum areas has had a slight decrease from 2021. Teams/teachers will be alerted to this for monitoring in 2023. It is worth noting that 1x student arrived this term, 1x student new to the school this year and is under OT and has learning difficulties, 1x student has very poor (50.1% attendance) which is being monitored and meetings have been held with the parents.

## Feedforward

Next year our structured literacy programme; Better Start Literacy Approach (BSLA) will be a new reading approach which we hope will see improved results for our Y1 & 2 students. This approach will also hopefully flow on and improve our written language programmes.

Teacher Aide targeted programmes will be back up and running to support literacy and mathematics. We will continue to get teams to create "targeted groups" which they will monitor and revisit these regularly to collaborate on ways they can support our tamariki.

Our Y3-6 students will be experimenting with a programme called "The Code" which supports spelling and written language.