

INGLEWOOD SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2177

Principal: Karen Patterson

School Address: 33 Kelly Street, Inglewood

School Postal Address: P O Box 48, Inglewood, 4347

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

INGLEWOOD SCHOOL

Annual Report - For the year ended 31 December 2022

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Inglewood 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.

Tash Allerby

Full Name of Presiding Member



Signature of Presiding Member

30 May 2023

Date:

Karen Joan Patterson

Full Name of Principal



Signature of Principal

30 May 2023

Date:

Inglewood School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,098,838	3,300,170	3,871,546
Locally Raised Funds	3	94,668	86,500	104,846
Interest Income		9,683	7,000	9,383
Gain on Sale of Property, Plant and Equipment		263	-	233
		<u>4,203,452</u>	<u>3,393,670</u>	<u>3,986,008</u>
Expenses				
Locally Raised Funds	3	57,447	4,000	43,940
Learning Resources	4	2,697,620	2,569,731	2,682,311
Administration	5	630,007	183,661	522,030
Finance		7,448	5,388	5,995
Property	6	746,167	620,285	661,747
Loss on Disposal of Property, Plant and Equipment	11	2,889	-	170
		<u>4,141,578</u>	<u>3,383,065</u>	<u>3,916,193</u>
Net Surplus / (Deficit) for the year		61,874	10,605	69,815
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>61,874</u></u>	<u><u>10,605</u></u>	<u><u>69,815</u></u>

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

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		872,515	781,909	759,041
Total comprehensive revenue and expense for the year		61,874	10,605	69,815
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	33,500	43,659
Equity at 31 December		934,389	826,014	872,515
Accumulated comprehensive revenue and expense		934,389	826,014	872,515
Equity at 31 December		934,389	826,014	872,515

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.

Inglewood School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	120,474	(71,219)	88,730
Accounts Receivable	8	185,573	163,458	186,592
GST Receivable		8,658	-	5,014
Prepayments		7,036	8,640	6,084
Inventories	9	12,329	14,813	10,612
Investments	10	1,043,000	553,000	623,000
Funds Receivable for Capital Works Projects	16	-	-	3,880
		1,377,070	668,692	923,912
Current Liabilities				
GST Payable		-	5,925	-
Accounts Payable	12	240,805	222,856	211,564
Revenue Received in Advance	13	8,862	8,108	7,131
Provision for Cyclical Maintenance	14	32,285	33,408	28,300
Finance Lease Liability	15	45,213	26,637	38,420
Funds held for Capital Works Projects	16	344,150	-	9,376
Funds held on behalf of Inglewood COL Cluster	17	44,146	84,649	51,229
		715,461	381,583	346,020
Working Capital Surplus/(Deficit)		661,609	287,109	577,892
Non-current Assets				
Property, Plant and Equipment	11	432,265	599,064	426,784
Work in Progress		-	-	1,000
		432,265	599,064	427,784
Non-current Liabilities				
Provision for Cyclical Maintenance	14	110,600	39,031	90,684
Finance Lease Liability	15	48,885	21,128	42,477
		159,485	60,159	133,161
Net Assets		934,389	826,014	872,515
Equity		934,389	826,014	872,515

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

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

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,118,313	877,274	1,017,205
Locally Raised Funds		101,948	86,500	97,135
Goods and Services Tax (net)		(3,644)	-	(10,939)
Payments to Employees		(658,379)	(533,390)	(669,532)
Payments to Suppliers		(354,352)	(464,572)	(272,108)
Interest Paid		(7,448)	(5,388)	(5,995)
Interest Received		11,191	7,000	7,656
Net cash from/(to) Operating Activities		207,629	(32,576)	163,422
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(50,002)	(234,000)	(147,108)
Purchase of Investments		(470,000)	-	(70,000)
Proceeds from Sale of Investments		50,000	-	-
Net cash from/(to) Investing Activities		(470,002)	(234,000)	(217,108)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	33,500	43,659
Finance Lease Payments		(37,587)	(33,122)	(28,834)
Funds Administered on Behalf of Third Parties		331,704	-	(67,388)
Net cash from/(to) Financing Activities		294,117	378	(52,563)
Net increase/(decrease) in cash and cash equivalents		31,744	(266,198)	(106,249)
Cash and cash equivalents at the beginning of the year	7	88,730	194,979	194,979
Cash and cash equivalents at the end of the year	7	120,474	(71,219)	88,730

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.

Inglewood School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Inglewood 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Buildings	40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL 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	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,491,572	846,897	1,338,329
Teachers' Salaries Grants	2,093,590	2,008,887	2,074,171
Use of Land and Buildings Grants	488,150	414,009	409,199
Other Government Grants	25,526	30,377	49,847
	4,098,838	3,300,170	3,871,546

The school has opted in to the donations scheme for this year. Total amount received was \$58,650.

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	6,725	10,000	14,974
Fees for Extra Curricular Activities	16,733	-	32,952
Trading	6,131	4,000	17,023
Fundraising & Community Grants	65,079	72,500	39,897
	94,668	86,500	104,846
Expenses			
Extra Curricular Activities Costs	32,129	-	29,440
Trading	7,192	4,000	14,330
Fundraising & Community Grant Costs	18,126	-	170
	57,447	4,000	43,940
<i>Surplus for the year Locally raised funds</i>	37,221	82,500	60,906

4. Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	93,909	83,400	89,787
Library Resources	641	800	462
Employee Benefits - Salaries	2,497,266	2,370,277	2,502,901
Staff Development	9,708	34,500	10,766
Depreciation	95,328	77,754	78,395
Text Books	768	3,000	-
	2,697,620	2,569,731	2,682,311

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,048	6,048	5,871
Board Fees	3,570	5,000	4,210
Board Expenses	8,269	8,618	2,438
Communication	5,825	3,900	5,702
Consumables	17,927	14,050	18,538
Other	52,909	44,545	36,437
Employee Benefits - Salaries	112,506	75,000	90,963
Insurance	5,406	5,500	5,476
Service Providers, Contractors and Consultancy	12,648	21,000	12,810
Healthy School Lunch Programme	404,899	-	339,585
	630,007	183,661	522,030

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,617	14,500	16,659
Cyclical Maintenance Provision	23,901	26,633	61,945
Grounds	10,118	6,500	5,088
Heat, Light and Water	61,236	24,000	31,462
Rates	4,111	3,700	3,833
Repairs and Maintenance	36,225	30,943	24,625
Use of Land and Buildings	488,150	414,009	409,199
Security	5,918	3,000	4,130
Employee Benefits - Salaries	96,891	97,000	104,806
	746,167	620,285	661,747

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

7. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	120,474	(71,219)	88,730
Cash and cash equivalents for Statement of Cash Flows	120,474	(71,219)	88,730

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

Of the \$120,474 Cash and Cash Equivalents and \$1,043,000 of Investments \$344,150 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,384	2,716	26,695
Interest Receivable	226	7	1,734
Teacher Salaries Grant Receivable	183,963	160,735	158,163
	<u>185,573</u>	<u>163,458</u>	<u>186,592</u>
Receivables from Exchange Transactions	1,610	2,723	28,429
Receivables from Non-Exchange Transactions	183,963	160,735	158,163
	<u>185,573</u>	<u>163,458</u>	<u>186,592</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	2,728	2,616	2,060
Uniforms	9,601	12,197	8,552
	<u>12,329</u>	<u>14,813</u>	<u>10,612</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset Short-term Bank Deposits	1,043,000	553,000	623,000
Total Investments	<u>1,043,000</u>	<u>553,000</u>	<u>623,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	10,768	-	-	-	(284)	10,484
Building Improvements	119,294	18,940	-	-	(7,515)	130,719
Furniture and Equipment	199,097	21,325	(2,185)	-	(38,817)	179,420
Information and Communication Technology	16,258	6,506	(704)	-	(5,223)	16,837
Leased Assets	78,374	56,082	-	-	(42,459)	91,997
Library Resources	2,993	845	-	-	(1,030)	2,808
Balance at 31 December 2022	426,784	103,698	(2,889)	-	(95,328)	432,265

The net carrying value of equipment held under a finance lease is \$91,997 (2021: \$78,374)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	11,355	(871)	10,484	11,355	(587)	10,768
Building Improvements	330,377	(199,658)	130,719	311,437	(192,143)	119,294
Furniture and Equipment	508,174	(328,754)	179,420	492,286	(293,189)	199,097
Information and Communication Technology	108,983	(92,146)	16,837	106,211	(89,953)	16,258
Motor Vehicles	18,696	(18,696)	-	18,696	(18,696)	-
Leased Assets	200,538	(108,541)	91,997	145,877	(67,503)	78,374
Library Resources	111,279	(108,471)	2,808	110,434	(107,441)	2,993
Balance at 31 December	1,289,402	(857,137)	432,265	1,196,296	(769,512)	426,784

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	29,119	27,447	26,847
Accruals	6,048	4,934	5,871
Banking Staffing Overuse	-	6,877	-
Employee Entitlements - Salaries	183,963	160,735	158,163
Employee Entitlements - Leave Accrual	21,675	22,863	20,683
	<u>240,805</u>	<u>222,856</u>	<u>211,564</u>

Payables for Exchange Transactions	240,805	222,856	211,564
	<u>240,805</u>	<u>222,856</u>	<u>211,564</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	-	100	-
Other Revenue In Advance	8,862	8,008	7,131
	<u>8,862</u>	<u>8,108</u>	<u>7,131</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	118,984	45,806	64,967
Increase to the Provision During the Year	26,098	26,633	26,350
Use of the Provision During the Year	-	-	(7,928)
Other Adjustments	(2,197)	-	35,595
Provision at the End of the Year	<u>142,885</u>	<u>72,439</u>	<u>118,984</u>
Cyclical Maintenance - Current	32,285	33,408	28,300
Cyclical Maintenance - Non current	110,600	39,031	90,684
	<u>142,885</u>	<u>72,439</u>	<u>118,984</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	50,972	26,637	44,987
Later than One Year and no Later than Five Years	51,451	21,128	46,117
Future Finance Charges	(8,325)	-	(10,207)
	<u>94,098</u>	<u>47,765</u>	<u>80,897</u>

Represented by

Finance lease liability - Current	45,213	26,637	38,420
Finance lease liability - Non current	48,885	21,128	42,477
	<u>94,098</u>	<u>47,765</u>	<u>80,897</u>

16. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Heating Project	232547	(1,280)	1,280	-	-	-
Carpark	222676	(2,600)	171,118	(45,057)	-	123,461
Weather Protection K	232551	9,376	42	(9,418)	-	-
Electrical Upgrade	232548	-	67,698	(65,658)	-	2,040
B Block Stage 2	232550	-	20,000	(19,249)	-	751
A,B,H,I Roof Replacement	232546	-	186,885	-	-	186,885
LSPM: Ramps	232285	-	34,400	(3,387)	-	31,013
Totals		<u>5,496</u>	<u>481,423</u>	<u>(142,769)</u>	<u>-</u>	<u>344,150</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	344,150
Funds Receivable from the Ministry of Education	-

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Retaining Wall	completed	7,555	961	(8,516)	-	-
Shade Sails	completed	31,776	227	(32,003)	-	-
Heating Project	232547	-	12,942	(14,222)	-	(1,280)
Carpark	222676	-	-	(2,600)	-	(2,600)
Weather Protection K	232551	-	9,376	-	-	9,376
Totals		<u>39,331</u>	<u>23,506</u>	<u>(57,341)</u>	<u>-</u>	<u>5,496</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	9,376
Funds Receivable from the Ministry of Education	(3,880)

17. Funds held on behalf of Inglewood COL Cluster

Inglewood School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held at Beginning of the Year	51,229	84,649	84,649
Funds Received from Cluster Members	64,837	-	18,368
Funds Received from MoE			
Total funds received	116,066	84,649	103,017
Funds Spent on Behalf of the Cluster	71,920	-	51,788
Funds remaining	44,146	84,649	51,229
Funds Held at Year End	44,146	84,649	51,229

18. 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.

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,570	4,210
<i>Leadership Team</i>		
Remuneration	460,423	468,579
Full-time equivalent members	4.15	4.00
Total key management personnel remuneration	463,993	472,789

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

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 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	4.00	4.00
	4.00	4.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

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

\$192,697 contract for the Carpark as agent for the Ministry of Education. This project is fully funded by the Ministry and \$171,118 has been received of which \$47,657 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$76,859 contract for the Electrical Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$67,698 has been received of which \$65,658 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$200,300 contract for the B Block Stage 2 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,000 has been received of which \$19,249 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$219,455 contract for the A,B,H,I Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$186,885 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$38,551 contract for the LSPM: Ramps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34,400 has been received of which \$3,387 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$15,742 contract for the Heating Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,942 has been received of which \$14,222 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$190,131 contract for the Carpark as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,600 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$10,417 contract for the Weather Protection K as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,376 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

23. 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	120,474	(71,219)	88,730
Receivables	185,573	163,458	186,592
Investments - Term Deposits	1,043,000	553,000	623,000
Total Financial assets measured at amortised cost	<u>1,349,047</u>	<u>645,239</u>	<u>898,322</u>

Financial liabilities measured at amortised cost

Payables	240,805	222,856	211,564
Finance Leases	94,098	47,765	80,897
Total Financial Liabilities Measured at Amortised Cost	<u>334,903</u>	<u>270,621</u>	<u>292,461</u>

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Inglewood School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway 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 1 to 22, 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 30 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 26 to 42, 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.



Carolyn Jackson
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
New Plymouth, New Zealand

Inglewood School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tash Allerby	Presiding Member	Elected	Sep 2025
Karen Patterson	Principal	ex Officio	
Ray Smillie	Parent Representative	Co-opted	Sep 2025
Christopher Dalliston	Parent Representative	Elected	Sep 2025
Paul Edwards	Parent Representative	Elected	Sep 2022
Christopher Gyde	Parent Representative	Elected	Sep 2025
Shaun Tee	Parent Representative	Elected	Sep 2022
Sarah Lucas	Parent Representative	Elected	Nov 2022
Christian Rose	Parent Representative	Elected	Sep 2025
Tracy White	Staff Representative	Elected	Sep 2025

Inglewood School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,690 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Inglewood School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Analysis of Variance Reporting



School Name:	Inglewood Primary School	School Number:	2177
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Strategic Aim:	<i>IPS Strategic Goal 3 Effective Teaching and Pedagogy - Increasing Teachers Capacity and capability to progress and raise student achievement through inquiry process and future focussed learning. Linked to NELP - 3.6 Develop staff to strengthen teaching, leadership and learner support capability across the education workforce</i>
Annual Aim:	Strategic Goal3:A8 Effective Teaching and Shared Pedagogy - Increasing Teachers Capacity and capability to progress and raise student achievement through inquiry process and future focussed learning. Strategic Goal Aim 8 Development of school wide monitoring and analysis systems used within internal evaluation processes by School Leadership provides the BoT with high quality information, in a timely and ongoing way, that supports decision making.
Target:	<p>Increased teacher capacity and shared pedagogy will be expected to make progress and meet expectations. Our priority learners will be identified as who are achieving well below and well above expected curriculum levels.</p> <p>Year 3: 95% of learners achieving <i>WITHIN AT</i> or above expected levels. Year 3 Māori: 86% of learners <i>WITHIN AT</i> or above expected levels Year 4: 95% Year 4 Māori: 100% Year 5: 90% Year 5 Māori: 75% Year 6: 90% Year 6 Māori: 74% Year 7: 95% Year 7 Māori: 100% Year 8: 95% Year 8 Māori students: 89%</p>

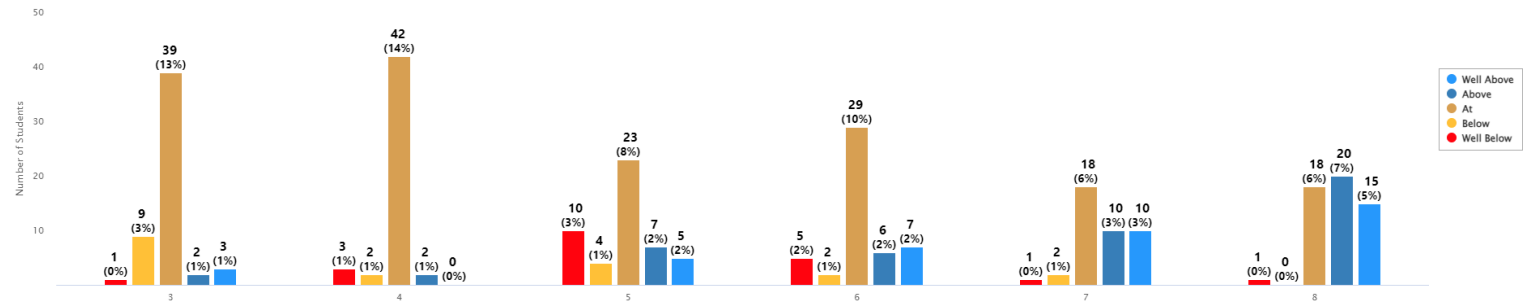
Tātaritanga raraunga

Baseline Data:

Math Term 4 - 2022 - Column Chart

Split By: Year Level

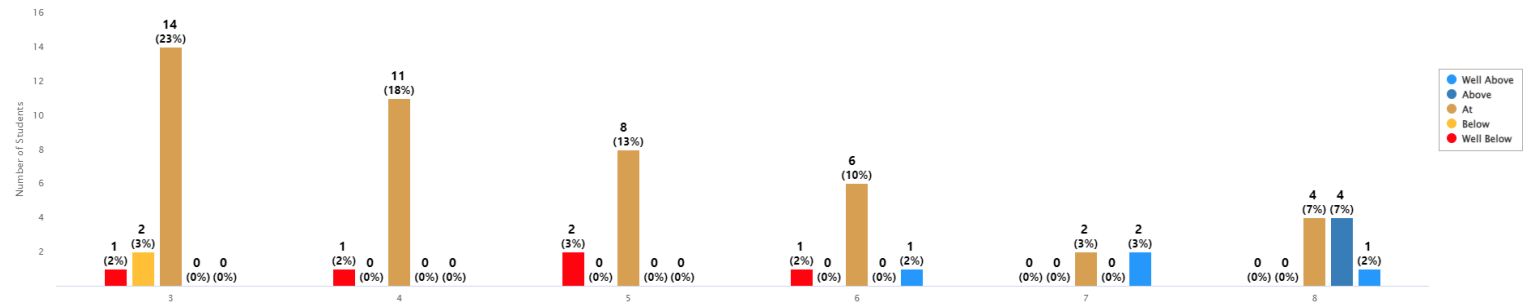
Filtered By: Year 3, Year 4, Year 5, Year 6, Year 7, Year 8



Math Term 4 - 2022 - Column Chart

Split By: Year Level

Filtered By: Maori, Year 3, Year 4, Year 5, Year 6, Year 7, Year 8

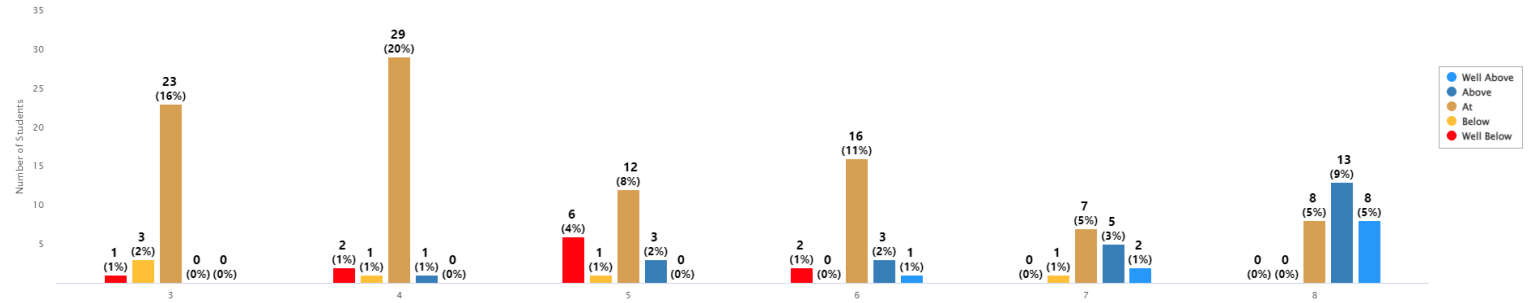


Tātaritanga raraunga

Math Term 4 - 2022 - Column Chart

Split By: Year Level

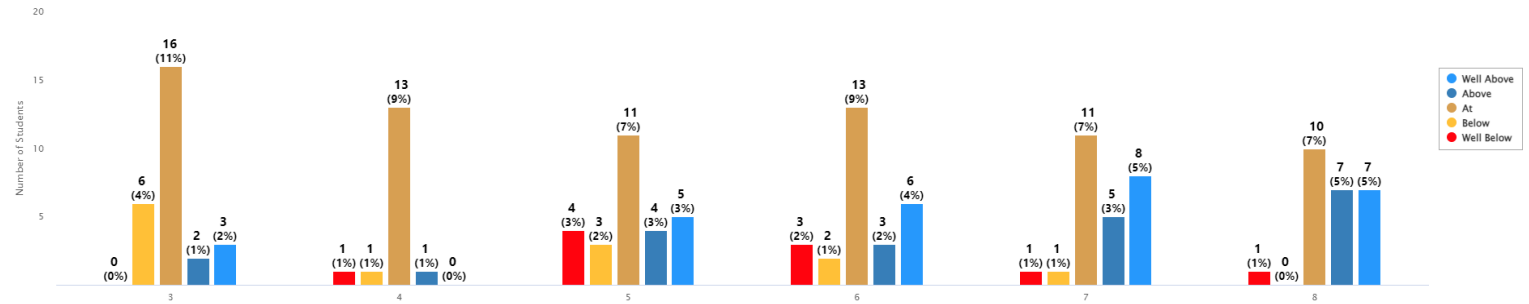
Filtered By: Female, Year 3, Year 4, Year 5, Year 6, Year 7, Year 8



Math Term 4 - 2022 - Column Chart

Split By: Year Level

Filtered By: Male, Year 3, Year 4, Year 5, Year 6, Year 7, Year 8



Tātaritanga raraunga

Outcomes what happened?	School wide - Maths OTJ																		
		Beg	Mid	EOY	Beg	Mid	EOY	Beg	Mid	EOY	Beg	Mid	EOY	Beg	Mid	EOY	Beg	Mid	EOY
		Y3	Y3	Y3	Y4	Y4	Y4	Y5	Y5	Y5	Y6	Y 6	Y6	Y7	Y 7	Y7	Y8	Y8	Y8
	EOY Target	95%			95%			90%			90%			95%			95%		
	Working within or ABOVE	89%	100 %	99%	92%	98%	94%	82%	84%	79%	69%	88%	89y %	91%	93%	97%	95%	96%	98%
	Maori	86%	100 %	94%	100 %	100 %	92%	75%	100 %	80%	54%	89%	88%	100 %	100 %	100 %	89%	100 %	99%
	The commentary below comes directly from the voice of the classroom teachers. The difference in colours represents the different Whanau Hubs that operate across the school. This allows for the depth of knowledge and understanding in relation to our tamariki to be heard and articulated clearly.																		
What did we do?	What are we doing for these students? <ul style="list-style-type: none">- Noticing- Investigation- Collaborative Sense making						What's working and why? <ul style="list-style-type: none">- Prioritising to take action- Improvement actions- Shifts in Practice						Where are you going / what will we be doing differently?						
Year 3&4 Tokomaru	The year set out with 2 maths groups based on maths stages. Each group was given equal teacher and group task times each maths session. Opportunities to share their maths to						Focus for term 3 was maths routines. Weekly Learning intentions and success criteria were evident so students understood the why when writing. Daily writing was a						Using a whanau collaborative approach for curriculum levels. Working smarter with planning and assessment. Moderating regularly. Formative assessment approaches on a regular and consistent basis. Identifying new students						

Tātaritanga raraunga

	<p>the class and group was made a priority.</p>	<p>priority, with it being the first curriculum task each day. We were able to branch into inquiry learning and using writing as the co-curricular focus. We spent time on the process:</p> <ul style="list-style-type: none"> - Warm up - Modelling - Practice - Sharing <p>Students gained confidence to complete these tasks independently. All these tasks were documented and given time to share and revisit the writing skills used. Students became confident to use the NZC L2 maths text books and Figure it out for follow up activities and games. Our part time teacher worked with the students on alternate math skills to get coverage. Main focus for Term 4 was fractions and measurement. Students worked in their groups with independent and peer tasks.</p>	<p>needing extra support in particular areas. Set up maths sources from within the school and use of maths apps or digital learning tools. Having a more inquiry based approach.</p>
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Tātaritanga raraunga

<p>Year 3&4</p> <p>Puke Haupapa</p>	<p>The children really love maths. They enjoy playing maths games independently and learning new maths concepts with the teacher. Students work well with one another during maths times as they are always focused on their task.</p>	<p>Maths sessions are taken 4 times a week with students having a mixture of whole class and mixed ability learning/teaching times. Having maths during the morning block has meant that the children aren't tired at the end of the day and are engaged and ready for learning. A variety of games and activities including paper, devices and hands on games and resources ensures all students are able to participate in their learning and groups, finding success.</p>	<p>Continuing with a mixture of ability and mixed ability teaching as the students are having great discussions and learning off one another during our maths time. They enjoy being the 'teacher' and sharing their learning with their peers so continuing to have conversations about how they have solved a problem or worked their way through a problem.</p>
<p>Year 3 & 4</p> <p>Pouakai</p>	<p>This term I have noticed that there are a lot of gaps missing from the learners basic fact knowledge. They tell me often that they do not know division, and are not confident with multiplication and fractions work.</p>	<p>The Maths games (Loopy & 21) are a very popular warm up activity for the children. They thrive on the challenge when we play a new Loopy they have not played before. I have been using a mixture of resources from digital, independent worksheets and class discussions, where we try to solve simple word problems.</p> <p>Working one-on-one with the</p>	<p>Next year I aim to spend more time modelling strategies that the learners need to be successful in Maths. Children need to learn what strategies they can use for different problems.</p>

Tātaritanga raraunga

		lower ability learners is working well but there isn't enough time to see them all individually.	
Year 3 & 4 Waiongana Iti	<p>The students have a positive attitude towards maths.</p> <p>Doing a math rotation of activities engages the students during maths time.</p> <p>The students have liked the variety of maths games and maths apps to practise and reinforce a maths concept that has been taught.</p> <p>Lots of gaps in number knowledge, Basic facts recall, facts to 5, 10, 20 Multiplication and division Difficulty with fractions</p>	<p>With the lower band students we used a math tool called Numicon. This has been a valuable resource and students have made good progress with their basic facts, multiplication and division. Numicon has helped the students see the number in different ways and patterns too.</p> <p>Using the website maths.prototec has been helpful for practising basic facts. Other maths sites that have been really good to use for practising maths concepts are times table masters, Studyladder and Prodigy, Maths 99.</p>	<p>More Maths starters/ warm ups</p> <p>Mixed ability grouping in our collaborative hub students learning off each other</p> <p>Problem solving and project based maths activities to foster mathematical language and thinking.</p>
Year 5&6 Tokomaru	<p>Lowest children with a teacher aide or teacher. Lots of hands-on experiences, measurement on field using wheel, maths equipment for counting, grouping etc. Work on number formation and direction. Learned own date of birth.</p>		<p>Fit in more regular basic facts strategies practice.</p>

Tātaritanga raraunga

	Extension maths: maths in a box, problem solving cards, calculator activities, or working with a teacher.		
Year 5 & 6 Puke Haupapa	There are a few hesitant students when it comes to maths. I currently do a whole class warm up which is usually a game or black belt math questions. I do rotations which include bones, teacher activity and prodigy/ study ladder for maths.	The students are really into the games I have made recently as resources. I haven't introduced them as rotation games yet as I need to sit and explain each game and how to play them/take care of them. The students do best when they have the teacher in groups to learn new concepts. If I teach whole class, some don't understand and they copy off another student.	I will add different rotations such as math games I have made. Keeping it the same can sometimes be boring. Also I will be looking at a long term plan and seeing how long I will focus on each topic as I am spending too long on one thing and I am not getting enough covered throughout the year. I need to practice teaching number most days and the odd day strand. Strand can be hard to do if the basic concepts are not planted.
Year 5 / 6 Pouakai	With being out for Kapa Haka one day a week I thought the teacher could do Maths games/Basic Facts Challenges these days. Will be more insistent this occurs. The fraction collaborative unit I thought was working well. Unfortunately other stuff happening interfered again.	In Term 1 I focused on teaching my class lots of games. Most were based around basic facts or PV. These were done alongside my teaching groups. I'm so glad I did this it made life more productive and easier. Only had a few opportunities to teach maths/arts authentically because of timetabling with whanau and school which were successful.	Set standards for writing in maths books. (Hopefully they all have the same book next year!) Lots of varieties and not good for individuals. Differentiation didn't happen. Hopefully next year. Will follow LTP which I found T3 next year and hopefully more of a whanau approach with Claire and Mel. Hopefully use more technology and devices. Claire did some awesome sites.

Tātaritanga raraunga

		<p>Tessellations/Symmetry/coordinates which we integrated with coding :)</p> <p>Some children became more confident sharing their strategies they were using to solve their mahi. Again because of my wide abilities if it was a class discussion others got lost. But we did better when working in small groups.</p>	<p>Will be making sure to use modelling books again!</p> <p>I also need to give more word solving problems. Maybe one per day.</p>
<p>Year 5 & 6</p> <p>Waiongana Iti</p>	<p>We noticed that there was a very high number of students who experienced anxiety about coming to school due to their feelings around maths. More than half of the class expressed that their nervousness about school was directly related to maths lessons. We took the time to deconstruct these feelings as a class and build a programme around hands-on activities, inquiry, social interactions, games, learning processes. Maths learning was renamed 'Explore' and it became a time when we learnt in mixed groups using simple equipment, developed our curiosity and our ability to explain our learning and ask further questions.</p>	<p>Having students learning in mixed ability, social groups has been excellent. The use of games, open ended inquiry questions and simple equipment has ensured engagement and strengthened opportunities for high ceiling/low floor tasks. It has gone a long way towards leveling the playing field, allowing all students to contribute and be learners of maths.</p>	<p>Reviewing the long term plans for levels within Years 5 and 6 would support mixed ability grouping even further. Balancing inquiry learning with explicit teaching and having a planning framework to ensure this is broad and balanced, would prepare students for ongoing and checkpoint assessments.</p> <p>Clarifying expectations around expected time to give for numeracy (and literacy) teaching each day/week would support the planning for these areas.</p>

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	<p>We worked loosely with the “Formulate, use, explain” progression. It was a non conventional approach. By mid year, only 2 students reported in a student survey that maths made them feel low or anxious about their time at school.</p> <p>It did mean that we produced less book work and completed less drills. As the year progressed and more of a literacy focus in class was established, maths teaching time was reduced, having an impact on the rate and breadth of learning across the class.</p>		
<p>Year 7&8 Tokomaru</p>	<p>Noticing that of all the groups, this is the one where kids feel the differentiation between “smart and dumb” the most. Wondering how we go about this - I sought to do away with “grouping” instead moving to success criteria and workshopping.</p>	<p>Prioritising the zone of proximal development - allows the in-class experts the opportunity to develop their skills whilst retaining the mana of those who need coming up the curve. Also prioritising workshopping - small groups working 2-1 in every class. Had success engaging across the spectrum, but particularly the belows. Again - this doesn’t necessarily show in testing results, but the student voice</p>	<p>Continue de-grouping. The challenge comes in how we do this across a range of curriculum levels. This would be my inquiry for next year.</p>

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		shows engagement in maths where previously it was seen as a chore.	
Year 7 & 8 Puke Haupapa	<p>This year in number I have used the strategy stage booklets to help inform next steps for learning - that the students have identified themselves as well. We have collectively looked at their next steps.</p> <p>For strand I have used pre/post tests and monitoring tools to see where they were at, students have also been able to identify their personal work ons.</p>	<p>Each week, the students have access through google classroom to a range of activities. Basic facts (differentiated), Number tasks based on needs (revision) and strand tasks (new learning). A lot of student agency happens as they choose which activities they want to do and when. As long as they are completing them all before Friday.</p>	<p>I shared all assessments with the students so they could see where they were at and set personal goals about where they wanted to be by the end of the year.</p> <p>We also set rewards of credits in their academic achievement certificates for any improvement. This has given them an extra reason to try hard with their practice tasks.</p>
Year 7 & 8 Pouakai	<p>The class generally all enjoy maths sessions. I have used assessment throughout the year to assist my planning, particularly with the math stages and the teaching of the strategies within.</p> <p>During Strand math I used pre and post testing to analyse the learning gaps and to inform my planning</p>	<p>Online games such as Kahoot, Blooket and 99math were used as math warm ups and as a plenary to assess our level of understanding after the session.</p> <p>Daily maintenance tasks were completed - mostly relating to the Gloss booklet - staged math and basic facts.</p> <p>My lower level learners benefit hugely from using materials to</p>	<p>To improve my math planning I will be providing more genuine math opportunities. Allowing the students to do 'real life' math tasks - particularly when teaching the math strands.</p> <p>More access to materials - ensure that I offer the materials each time so that the students know how to use them to their full potential.</p> <p>I was meant to implement a problem solving challenge each week - displayed on</p>

Tātaritanga raraunga

		<p>solve numeracy and problem solving questions. (as do my other learners, although they have other strategies to help solve these problems too).</p> <p>Reading any questions to the students who struggle to read the questions has been of benefit this year. The students are more engaged and willing to attempt math when the limitations surrounding their reading abilities have been removed.</p>	<p>the board or weekly slides that students endeavour to solve. I will encourage them to take it home and discuss it with their parents too.</p> <p>Experimenting more with workshops across the whanau to fulfil learning needs across the different levels.</p>
Year 7 & 8 Waiongana Iti	<p>Students have great enthusiasm For maths when having whole class activities before breaking into groups.</p>		<p>Maths/ warm ups</p> <p>Multiplication grid</p>
Reasons for variance Why did it happen? These are a collation of all four whanau groups of Tokomaru	<p>Regular explicit teaching of maths knowledge and strategy . Repetition of skills and how to use this within Inquiry sessions.</p> <p>Learning intentions and success criteria are specific and achievable.</p> <p>Providing opportunities for strategies such as additive, multiplicative.</p> <p>Prioritising student wellbeing and individual interests.</p>		

Tātaritanga raraunga

<p>Puke Haupapa</p> <p>Pouakai</p> <p>Waiongana iti</p>	<p>Identifying dyslexic students with SENCo support.</p> <p>Student personal mindset around reading in general.</p> <p>Student illness and regular absences.</p> <p>In class support, maths/number support groups for Well below students for the year.</p> <p>One reason that contributed to the variance in the year 4-5 area would be the change of teacher in the whanau hub at the end of term 3. This created a change in teaching style (a beginning teacher replacing an experienced teacher).</p> <p>A lack in teacher understanding and confidence to teach mathematics effectively.</p> <p>Teaching to knowledge gaps.</p> <p>Working one to one with individual students with higher needs.</p> <p>Using authentic maths problems.</p> <p>Use of digital apps and tools to instill math concepts, reading support for questions.</p>
<p>Evaluation</p> <p>Where to next?</p> <p>Collective voice from Whanau Hubs</p> <p>Tokomaru</p> <p>Puke Haupapa</p>	<p>We had 14/28 students in Year 3 & 4 shift in Mid year to EOY data across Lower band AT, AT, Upper band AT. The year 5&6 whanau had 1/26 students shift in Mid year to EOY data across Upper band AT. In year 7&8 we had 5/26 students shift in Mid Year to EOY data across AT, Well above.</p> <p>We have an opportunity to use integrated topics as our inspiration for maths, as we have many students engage with maths ideas through these experiences. Teachers will need to become familiar with the Maths implementation plan to get coverage across the Maths curriculum AO's. The LPF will provide support for teachers to formatively assess the students strengths and next steps. The focus will be around deeper and surface features. We have had success with some students being able to use apps such as prodigy, prototec in some instances, which is a helpful tool for some of our children that are below in maths.</p>

Tātaritanga raraunga

Pouakai

Waiongana iti

Providing whānau wide consistent approach to teaching maths is assisting those children who are starting their learning journey and is helping to ignite their passion for maths. Non negotiables: hands on materials, access to numeracy kit within each whānau hub, daily and weekly practice of basic number knowledge, how do we know we are good at maths?

Identifying and using age appropriate apps to support maths skills such as E-ako,

Identifying whether we are using the maths stages or curriculum levels across the school.

Develop whānau maths programmes where students are able to extend their learning of the necessary maths skills by accessing Level 1-4 of the NZ Curriculum.

PLD application with Cognition to develop the maths 'kaupapa' across the school.

Integrating problem solving as a focus.

Regular explicit teaching of maths knowledge and strategy. Repetition of skills and how to use this within Inquiry sessions.

Learning intentions and success criteria are specific and achievable.

Providing opportunities for strategies such as additive, multiplicative.

Prioritising student wellbeing and individual interests.

Identifying dyslexic students with SENCo support.

Student personal mindset around reading in general.

Student illness and regular absences.

In class support, maths/number support groups for Well below students for the year.

Planning for next year: :2023

Tātaritanga raraunga

Coverage within the Maths implementation plan. Must do for teachers' planning programme.

Teachers becoming familiar with the Learning progression framework for Maths. Begin to use it as a tool for formative assessment.

Begin Live reporting on EDGE. Regular maths data/progress and information shared with whānau and students through the student management system.

Deciding as a staff which standardised testing is necessary for reporting twice a year.; which tests provide the best information and how we use the data to inform the planning, teaching and assessment of reading across the whānau classes e.g PAT, NUMPA, GLOSS, basic facts and moderating horizontally.

Collaborative planning and teaching vertically across curriculum level needs and strengths of the students.

Students that are identified as Well below or working in our Lower Band AT are on the list to begin Learning Intervention Programmes and/or on the SENCo Register for ORS or other specific behaviour or learning needs.

Fiona Smale to provide maths professional learning as a whole staff. Revamping the IPS maths implementation plan. Refocus on what maths looks like at IPS. Success in collaborative learning.

Support for the maths SIT team. regular hui and providing staff with updates at staff hui for maths.

Students may also have access to within school Special Programmes such as NUMICON or specific maths groups.