

TURAKI PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2040
Principal:	Kyra Leatuafi
School Address:	Tumoana Street, Taumarunui
School Postal Address:	Tumoana Street, Taumarunui
School Phone:	(07) 895 7651
School Email:	kyral@turakiprimary.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aiyad Khan	Presiding Member	Elected	May-25
Kyra Leatuafi	Principal	ex Officio, Appointed 17 October 2022	
Robyn Pulu	Principal	ex Officio, Resigned 17 October 2022	
Christy Keystone	Parent Rep	Elected	May-25
Warrick Street	Parent Rep	Elected	May-25
Toria Arahanga	Parent Rep	Resigned December 2022	May-25
Julia Loft	Parent Rep	Elected	May-25
Psalms Tarapata	Parent Rep	Elected	May-25
Charlotte Higgs	Staff Rep	Elected	May-25
Charlie Burton	Parent Rep	Resigned September 2022	
Rose Clark	Staff Rep	Resigned September 2022	

Accountant / Service Provider:

Peak Chartered Accountants Ltd

TURAKI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Turaki Primary 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.

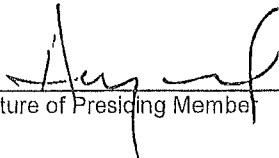
The School's 2022 financial statements are authorised for issue by the Board.

Aiyad Khan

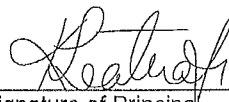
Full Name of Presiding Member

Kyra Leatuafi

Full Name of Principal



Signature of Presiding Member



Signature of Principal

29/08/23

Date:

29/08/23

Date:

Turaki Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,255,233	1,762,790	1,947,482
Locally Raised Funds	3	53,205	331,930	67,330
Interest Income		9,059	8,001	3,045
Other Revenue		-	-	131
Total Revenue		2,317,497	2,102,721	2,017,988
Expenses				
Locally Raised Funds	3	37,569	280,450	43,190
Learning Resources	4	1,378,104	1,191,496	1,339,415
Administration	5	272,892	129,470	246,376
Finance		3,914	1,200	3,359
Property	6	471,500	450,174	414,491
Other Expenses	7	6,693	-	-
		2,170,672	2,052,790	2,046,831
Net Surplus / (Deficit) for the year		146,825	49,931	(28,842)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		146,825	49,931	(28,842)

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



Turaki Primary 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		359,776	362,729	385,058
Total comprehensive revenue and expense for the year		146,825	49,931	(28,842)
Contributions from the Ministry of Education - Te Mana Tuhono		9,322		
Contribution - Furniture and Equipment Grant		-	-	3,560
Equity at 31 December		515,923	412,660	359,776
Accumulated comprehensive revenue and expense		515,923	412,660	359,776
Reserves		-	-	-
Equity at 31 December		515,923	412,660	359,776

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.



Turaki Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	526,975	140,000	307,211
Accounts Receivable	9	162,449	86,590	102,488
GST Receivable		24,874	13,000	12,230
Prepayments		8,819	12,000	12,502
Inventories	10	1,588	500	395
Investments	11	285,099	285,000	281,422
Funds Receivable for Capital Works Projects	17	11,213	-	-
		<u>1,021,017</u>	<u>537,090</u>	<u>716,248</u>
Current Liabilities				
Accounts Payable	13	258,918	107,091	98,902
Revenue Received in Advance	14	10,359	6,000	3,860
Provision for Cyclical Maintenance	15	52,375	-	86,861
Finance Lease Liability	16	20,275	18,000	15,735
Funds held for Capital Works Projects	17	161,019	-	189,741
Funds for Resource Teacher Literacy	18	28,177	50,000	28,286
Funds held on behalf of Kahui Ako Cluster	19	12,938	-	-
		<u>544,061</u>	<u>181,091</u>	<u>423,385</u>
Working Capital Surplus/(Deficit)		476,956	355,999	292,862
Non-current Assets				
Property, Plant and Equipment	12	81,104	71,661	86,242
		<u>81,104</u>	<u>71,661</u>	<u>86,242</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	26,723	-	-
Finance Lease Liability	16	15,417	15,000	19,328
		<u>42,140</u>	<u>15,000</u>	<u>19,328</u>
Net Assets		<u>515,923</u>	<u>412,660</u>	<u>359,776</u>
Equity		<u>515,923</u>	<u>412,660</u>	<u>359,776</u>

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



Turaki Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		772,245	328,891	518,089
Locally Raised Funds		72,224	348,084	94,903
Goods and Services Tax (net)		(12,644)	(770)	(37,095)
Payments to Employees		(338,736)	(243,924)	(324,391)
Payments to Suppliers		(350,959)	(590,505)	(252,285)
Interest Paid		(2,925)	(1,200)	(1,091)
Interest Received		8,624	7,825	3,135
Net cash from/(to) Operating Activities		147,829	(151,599)	1,265
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,257	-	
Purchase of Property Plant & Equipment (and Intangibles)		(7,597)	(14,143)	(27,909)
Purchase of Investments		(3,677)	(3,578)	(2,207)
Net cash from/(to) Investing Activities		(8,017)	(17,721)	(30,116)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,560
Finance Lease Payments		(12,942)	(947)	(10,067)
Funds Administered on Behalf of Third Parties		92,894	(139,742)	(107,439)
Net cash from/(to) Financing Activities		79,952	(140,689)	(113,946)
Net increase/(decrease) in cash and cash equivalents		219,764	(310,009)	(142,797)
Cash and cash equivalents at the beginning of the year	8	307,211	450,009	450,009
Cash and cash equivalents at the end of the year	8	526,975	140,000	307,212

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.



Turaki Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Turaki Primary 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 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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



g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	2 1/2 - 10 years
Board Owned Buildings	25 years
Classroom furniture and equipment	1 1/2 - 10 years
Office furniture and equipment	2 1/2 - 10 years
Other Equipment & Plant	2 1/2 - 10 Years
Textbooks	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years

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 [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.

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 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 such grants, should the School be unable to provide the services to which they relate.

p) 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.

q) 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 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 RTLit programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



r) 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.

s) 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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	779,413	453,571	481,717
Teachers' Salaries Grants	1,178,275	950,000	1,016,927
Use of Land and Buildings Grants	297,545	300,000	259,365
Other Government Grants	-	59,219	189,473
	<u>2,255,233</u>	<u>1,762,790</u>	<u>1,947,482</u>

The school has opted in to the donations scheme for this year. Total amount received was \$31,350.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	2,429	24,000	14,715
Curriculum related Activities - Purchase of goods and services	-	-	8
Fees for Extra Curricular Activities	20,028	40,300	26,750
Trading	29,822	265,130	23,993
Other Revenue	926	2,500	1,863
	<u>53,205</u>	<u>331,930</u>	<u>67,329</u>
Expenses			
Extra Curricular Activities Costs	6,846	18,750	11,823
Trading	30,723	261,700	28,603
Fundraising and Community Grant Costs	-	-	2,764
	<u>37,569</u>	<u>280,450</u>	<u>43,190</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>15,636</u>	<u>51,480</u>	<u>24,139</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	44,933	55,300	44,331
Information and Communication Technology	5,132	5,500	9,263
Library Resources	541	700	-
Employee Benefits - Salaries	1,286,899	1,093,388	1,246,891
Staff Development	2,942	4,000	4,300
Depreciation	37,657	32,608	34,629
	<u>1,378,104</u>	<u>1,191,496</u>	<u>1,339,414</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,091	5,090	4,943
Board Fees	1,455	4,100	2,690
Board Expenses	8,272	3,000	6,381
Communication	1,395	1,000	906
Consumables	3,710	12,000	2,537
Other	35,807	33,800	162,452
Employee Benefits - Salaries	75,662	55,200	52,578
Insurance	1,022	2,592	1,948
Service Providers, Contractors and Consultancy	10,679	12,688	11,938
Healthy School Lunches expenses	129,799	-	133,469
	272,892	129,470	379,842

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	8,428	7,000	6,919
Consultancy and Contract Services	3,413	26,082	35,500
Cyclical Maintenance Provision	(2,388)	19,392	20,208
Grounds	14,124	8,500	5,384
Heat, Light and Water	39,109	27,000	26,462
Rates	1,715	3,700	3,352
Repairs and Maintenance	18,941	9,700	14,312
Use of Land and Buildings	297,545	300,000	259,365
Security	1,707	800	2,570
Employee Benefits - Salaries	88,906	48,000	40,418
	471,500	450,174	414,490

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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Loss on Uncollectable Accounts Receivable	6,693	-	-
	6,693	-	-



8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Bank Accounts	\$ 526,975	\$ 140,000	\$ 307,211
Cash and cash equivalents for Statement of Cash Flows	<u>526,975</u>	<u>140,000</u>	<u>307,211</u>

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

Of the \$526,975 Cash and Cash Equivalents, \$149,806 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.

Of the \$526,975 Cash and Cash Equivalents, \$10,359 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$526,975 Cash and Cash Equivalents, \$28,177 is held by the School on behalf of the RTLit cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

Of the \$526,975 Cash and Cash Equivalents, \$12,938 is held by the Group on behalf of the Kahui Ako Cluster. See note 19 for details of how the funding received for the service has been spent in the year.

9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Receivables	\$ 6,324	\$ 5,790	\$ 19,804
Interest Receivable	1,060	800	624
Banking Staffing Underuse	74,710	-	1,292
Teacher Salaries Grant Receivable	80,357	80,000	80,768
	<u>162,450</u>	<u>86,590</u>	<u>102,488</u>
Receivables from Exchange Transactions	7,384	6,590	20,428
Receivables from Non-Exchange Transactions	155,066	80,000	82,060
	<u>162,450</u>	<u>86,590</u>	<u>102,488</u>

10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Stationery	\$ 253	\$ 400	\$ 254
Scholastic Book Club	287	100	141
Canteen	1,049	-	-
	<u>1,589</u>	<u>500</u>	<u>395</u>



11. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset Short-term Bank Deposits	285,099	285,000	281,422
Total Investments	<u>285,099</u>	<u>285,000</u>	<u>281,422</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	12,737				(1,660)	11,077
Building Improvements	6,880	9,322			(3,256)	12,947
Furniture and Equipment	32,722	2,936			(12,861)	22,797
Leased Assets	33,808	20,261			(19,870)	34,199
Library Resources	95				(10)	85
Balance at 31 December 2022	<u>86,242</u>	<u>32,519</u>	<u>-</u>	<u>-</u>	<u>(37,657)</u>	<u>81,105</u>

The net carrying value of equipment held under a finance lease is \$34,199 (2021: \$33,807)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	60,899	(49,822)	11,077	60,899	(48,162)	12,737
Building Improvements	141,107	(128,161)	12,946	131,785	(124,905)	6,880
Furniture and Equipment	477,646	(454,849)	22,797	474,710	(441,988)	32,722
Textbooks	11,904	(11,904)	-	11,904	(11,904)	-
Leased Assets	67,787	(33,588)	34,199	51,116	(17,308)	33,808
Library Resources	82,945	(82,860)	85	82,945	(82,850)	95
Balance at 31 December	<u>842,288</u>	<u>(761,184)</u>	<u>81,104</u>	<u>813,359</u>	<u>(727,117)</u>	<u>86,242</u>



13. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	161,057	14,000	7,855
Accruals	5,091	5,091	4,943
Employee Entitlements - Salaries	81,915	80,000	80,768
Employee Entitlements - Leave Accrual	10,854	8,000	5,336
	<u>258,917</u>	<u>107,091</u>	<u>98,902</u>
Payables for Exchange Transactions	258,917	107,091	98,902
	<u>258,917</u>	<u>107,091</u>	<u>98,902</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	10,359	6,000	3,860
	<u>10,359</u>	<u>6,000</u>	<u>3,860</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	86,861	86,861	66,653
Increase to the Provision During the Year	(2,388)	19,389	20,208
Use of the Provision During the Year	(5,375)	(106,250)	-
Provision at the End of the Year	<u>79,098</u>	<u>-</u>	<u>86,861</u>
Cyclical Maintenance - Current	52,375	-	86,861
Cyclical Maintenance - Non current	26,723	-	-
	<u>79,098</u>	<u>-</u>	<u>86,861</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on a painting quote.



16. 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	21,613	20,000	16,724
Later than One Year and no Later than Five Years	16,451	17,000	19,939
Later than Five Years			
Future Finance Charges	(2,372)	(4,000)	(1,600)
	<u>35,691</u>	<u>33,000</u>	<u>35,063</u>
Represented by			
Finance lease liability - Current	20,275	18,000	15,735
Finance lease liability - Non current	15,417	15,000	19,328
	<u>35,691</u>	<u>33,000</u>	<u>35,063</u>

17. 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 \$
Re-Roof Block	214864	122,168	3,574	(125,742)		-
Electrical & Lighting Upgrade	214866	18,892				18,892
New Shade Structure	221241	24,626		(35,839)		(11,213)
AMS Classroom Modernisation	214867	24,055	241,393	(123,322)		142,127
Totals		<u>189,741</u>	<u>244,967</u>	<u>(284,903)</u>	<u>-</u>	<u>149,806</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	161,019
Funds Receivable from the Ministry of Education	(11,213)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Re-Roof Block	214864	122,168				122,168
Electrical & Lighting Upgrade	214866	18,892				18,892
New Shade Structure	221241	97,687		(73,061)		24,626
AMS Classroom Modernisation	214867	26,000		(1,945)		24,055
Plumbing & Drainage	214865	35,820	480	(36,300)		-
Totals		<u>300,567</u>	<u>480</u>	<u>(111,306)</u>	<u>-</u>	<u>189,741</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	189,741
Funds Receivable from the Ministry of Education	-



18. Funds for RTLit Services

Turaki Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	28,285	25,285	21,657
Funds Received from Cluster Members			
Funds Received from MoE	13,371	33,000	12,954
Total funds received	13,371	33,000	12,954
Funds Spent on Behalf of the Cluster	13,479	8,285	6,326
Funds remaining	28,177	24,715	28,285
Funds Held at Year End	28,177	50,000	28,285

19. Funds Held on Behalf of the Kahui Ako Cluster

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	-		
Funds Received from Cluster Members			
Funds Received from MoE	13,913		
Total funds received	13,913	-	-
Funds Spent on Behalf of the Cluster	975		
Funds remaining	12,938	-	-
Funds Held at Year End	12,938	-	-

Balance held at year end will be used for Cluster expenses in 2023 year.



21. 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.

Christy Keystone is a Board member and also co-owns MJO Plumbing Limited. During the year the School contracted MJO Plumbing Limited for capital projects work. The total value of all transactions for the year was \$116,545 (2021: \$35,236) and no amount is outstanding as at balance date (Prior Period: nil) . Because this amount is in excess of \$25,000 (excl GST) for the year, these transactions have resulted in non-compliance with s10 of Schedule 23 of the Education and Training Act 2020, as referred to in note 27.

The school has applied for retrospective approval and is awaiting the results.



22. 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	1,455	2,690
 <i>Leadership Team</i>		
Remuneration	348,548	431,469
Full-time equivalent members	3	4
 Total key management personnel remuneration	350,003	434,159

There are 9 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) that meet periodically. 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	110 - 120	130 - 140
Benefits and Other Emoluments	3 - 4	4 - 5
Termination Benefits	-	-

Principal 2

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	30 - 40	0
Benefits and Other Emoluments	1 - 2	-
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
110 - 120		1.00
100 - 110	1.00	1.00
	1.00	2.00

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



23. 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.

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 has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

24. Commitments

(a) Capital Commitments

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

- (a) A \$38,680 contract for the electrical & lighting upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34,812 has been received of which \$15,920 has been spent on the project to balance date. This project has been approved by the Ministry.; and
- (b) A \$159,554 contract for the New Shade Structure as agent for the Ministry of Education. This project is funded by the Ministry and \$97,687 has been received of which \$108,900 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) A \$306,263 contract for the AMS Classroom modernisation as agent for the Ministry of Education. This project is funded by the Ministry and \$267,393 has been received of which \$125,267 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.



25. 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	526,975	140,000	307,211
Receivables	162,450	86,590	102,488
Investments - Term Deposits	285,099	285,000	281,422
Total Financial assets measured at amortised cost	<u>974,524</u>	<u>511,590</u>	<u>691,121</u>

Financial liabilities measured at amortised cost

Payables	258,917	107,091	98,902
Finance Leases	35,692	33,000	35,063
Total Financial Liabilities Measured at Amortised Cost	<u>294,609</u>	<u>140,091</u>	<u>133,965</u>

26. Events After Balance Date

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

27. Non-Compliance with Legislation

Non-Compliance with Clause 10, Schedule 23 of the Education and Training Act 2020. The Board of Trustees has not complied with clause 10, schedule 23 of the Education and Training Act 2020, as the Board has entered into contracts with a trustee that is greater than \$25,000 without obtaining prior approval from the secretary of education, as at balance date, referred to in note 21. The School has applied for retrospective approval and is awaiting the results.

28. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year. (2021; nil)



Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,653 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Turaki Primary 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:	Turaki School	School Number:	2040
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Strategic Aim:	<p>Strategic Goal 1: To improve teaching and learning, and raise student achievement in Reading, Writing and Math</p> <p>Strategic Goal 2: To raise Maori students achievement by ensuring Maori students are enjoying academic success as Maori</p> <p>Strategic Goal 3: To raise student achievement through having effective teaching in all classrooms</p> <p>Strategic Goal 4: To embed consistent school wide PB4L strategies and processes to enhance student learning and behaviour</p>
Annual Aim:	<ul style="list-style-type: none"> • To see continued positive progress from our students who are working below and well below expected curriculum level. • To raise student achievement through maintaining positive professional relationships with whanau and community . • To improve student achievement through the embedding of our PB4L consistency across teams and across school. • To become a Cool School and implement a Peer Mediation programme. • To introduce Ki Waho - Outside Learning through play classroom to Te Kakano. • To introduce Seesaw to whanau and use this as a viable form of communicating with whanau.
Target:	<p>Reading</p> <ol style="list-style-type: none"> 1. Our 41 students working WELL BELOW expected curriculum level, will make SOME progress throughout the year, using their reading age and/or reading level as an indicator of progress. 2. Our 67 students working BELOW expected curriculum level will make accelerated progress, using their reading age and/or reading level as an indicator of progress <p>Writing</p> <ol style="list-style-type: none"> 1. Our 35 students working WELL BELOW expected curriculum level, will make SOME progress throughout the year, using their Term 4 2021 and Term 4 2022 e-asTTle results as an indicator of progress 2. Our 95 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2021 and Term 4 2022 e-asTTle results as an indicator of progress.



Analysis of Variance Reporting

	<p>Mathematics</p> <ol style="list-style-type: none">1. Our 26 students working WELL BELOW expected curriculum level, will make SOME progress, using their Term 4 2021 and Term 4 2022 GLoSS/JaM results as an indicator of progress2. Our 78 students working BELOW expected curriculum level will make accelerated progress, using their Term 4 2011 and Term 4 2022 GLoSS/JaM results as an indicator of progress.
Baseline Data:	<p>Our end of 2021 data shows</p> <p>Reading</p> <ul style="list-style-type: none">• 105 students working AT or ABOVE expected curriculum level - 72 of these are Maori• 108 students working BELOW or WELL BELOW expected curriculum level - 81 of these are Maori <p>Writing</p> <ul style="list-style-type: none">• 83 students working AT or ABOVE expected curriculum level - 52 of these are Maori• 130 students working BELOW or WELL BELOW expected curriculum level - 101 of these are Maori <p>Math</p> <ul style="list-style-type: none">• 109 students working AT or ABOVE expected curriculum level - 73 of these are Maori• 104 students working BELOW or WELL BELOW expected curriculum level - 80 of these are Maori



Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading:</p> <ul style="list-style-type: none"> Integrating Literacy and Inquiry Learning - allowing for more Literacy learning and practice. Te Kakano teachers began embedding structured literacy practice in their classrooms. Created a "foundations" classroom for Year 0-1 students. Embarked on Better Start to Literacy for our Year 1-2 teachers. Te Pihinga teachers embarked on Structured Literacy Te Mahuri priority learners in one class being taught by team leader allowing more small group time with these learners. Observation of students' reading behaviours and choices of texts Tracking and monitoring of student progress to inform interventions RT:Lit referrals, use of specialist knowledge with specific students, working with small groups, supporting teachers Team meetings included a specific Target Student progress component Explicit teaching of comprehension, inferencing, and evaluating strategies 	<p>Reading:</p> <ul style="list-style-type: none"> From the 92 students identified as reading priority learners, 75 are Maori 36 of these students made ACCELERATED progress in 12 months - 30 of these are Maori students 69 students made SOME progress - 25 of these are Maori 6 students made NO progress - 3 of these are Maori 	<p>Reading:</p> <ul style="list-style-type: none"> All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. Teachers referring to and using school wide Reading progressions. "Pre" school class allows for explicit teaching of basic necessary Reading skills. Explicit focussed teaching in Te Mahuri learners classroom Collaborative planning happening within teams. Senior leadership team spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. Structured Literacy happening in Te Kakano and Te Pihinga Specialist teacher worked with groups of priority learners every day. Team meetings with a Target student component provided regular support and feedback for teachers and learning programmes. 	<p>Reading:</p> <ul style="list-style-type: none"> Embedding of school wide Reading progressions and overviews Te Pihinga (Years 4-6) teachers to embark on Science of Reading professional development. Te Kakano (Years 0-3) teachers to continue on the Science of Reading professional development journey. Science of Reading practice to be put into action throughout Te Kakano and Te Pihinga. Collaborative teaching and learning will allow for explicit teaching and learning to happen in small groups Specialised transition time for new entrants Continue to gauge and listen to student voice in learning programmes across the school. Referrals to outside agencies being made early Teachers to work directly with target students Team planning to occur every term to ensure consistency and progress across the school Target Student reflections and discussion at Team meetings



Analysis of Variance Reporting

<ul style="list-style-type: none"> • Teaching of very specific comprehension strategies • 1 to 1 reading with teacher and teacher aide • Used a wide variety of texts to engage and challenge students • Topic-based (interest based) learning • Use of targeted strategies to build confidence to enjoy reading and stay motivated • Digital modelling book • Linking reading and writing tasks. • Discussions using questioning. • Identifying language and visual features in a variety of text types and using information to write a response using information from the reading task. • Using the Elaborations from the Literacy Progressions to guide selection of tasks to give students an opportunity to show understanding 		<ul style="list-style-type: none"> • Support from RTLB, RTLit and teacher aides with small groups • Teachers using target student data to teach specific areas of need. This had a significant impact on the success of individual teachers reading programmes and student achievement levels. • Listening to student voice in regards to material selection, which resulted in them showing significantly more enthusiasm and being engaged in their learning. • Self reflection process involves sharing successes and failures with colleagues, resulting in better classroom practice. 	<ul style="list-style-type: none"> • Continuation of teachers feeding back at staff meetings – sharing of evidence-based strategies that are having a positive effect on student learning • OTJ moderation across the school • Continued and improved use of Seesaw programme in all classrooms • Implementation of "Learn It, Practice It, Prove It, Improve It" programme in all classrooms
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Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Writing:</p> <ul style="list-style-type: none"> • Ongoing facilitated PLD by Write That Essay with all teachers • Integrating Literacy and Inquiry Learning - allowing for more Literacy learning and practice. • Te Kakano teachers embedding Structured Literacy practice into their classrooms • Te Mahuri has a class specifically catering to priority learners. Taught by team leader. • Years 5-8 students continued to use Write That Essay tool. • Templates with how to write different genres • Daily use of Write That Essay online tools • How to help writing booklets • Story maps • Student choice writing • Daily Teacher aide one to one structured literacy time in Te Pihinga and Te Mahuri. • Small group teaching of writing strategies 	<p>Writing:</p> <ul style="list-style-type: none"> • From the 104 students identified as writing priority learners, 80 are Maori • 43 of these students made ACCELERATED progress in 12 months - 30 of these are Maori students • 53 students made SOME progress - 39 of these are Maori • 35 students made NO progress - 30 of these are Maori 	<p>Writing:</p> <ul style="list-style-type: none"> • All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. • Senior leadership team spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. • Staff and team meetings with a target student component provided regular support and feedback for teachers and learning programmes. • Support from RTLB, RTLit and teacher aides with small groups. • Teachers effectively using target student data to teach specific areas of need. • Teachers using target student data to teach specific areas of need. This had a significant impact on the success of individual teachers writing 	<p>Writing:</p> <ul style="list-style-type: none"> • School wide learning improvement goal to be Writing focussed for 2021 • Continued participation in Write That Essay professional development - teacher Years 4-8. • Te Pihinga (Years 4-6) teachers completed Science of Reading professional development. • Te Kakano (Years 0-3) teachers to begin Better Start to Literacy professional development journey. • Science of Reading practice to be put into action throughout Te Kakano and Te Pihinga. • Embedding of school wide Writing progressions. • Specialist teaching time with priority learners every day • Teacher Aide resourcing allocated to Target Students (Teachers working with Target students) • Whole school planning to continue to occur every term to ensure consistency and progress across the school



Analysis of Variance Reporting

<ul style="list-style-type: none"> • Writing linked to Inquiry topics rather than genre • Specific teaching of how to plan for writing • Writing circles • Daily scribe time • Use of motivations that students find appealing (pictures, videos, current issues) • Choice of recording using digital technologies or paper • Tracking and monitoring of student progress to inform interventions • T/A resource time allocated for students through classroom timetabling • Sentence construction explicitly taught • Modelling of planning, language features, sentence structures - a back to the basics approach • Editing and proofreading skills explicitly taught • Praise used to motivate and celebrate success • Team meetings included a Target Student monitoring component • Feedback in staff meetings on Target Student progress 		<p>programmes and student achievement levels.</p> <ul style="list-style-type: none"> • Listening to student voice in regards to motivating writers. • Self reflection process involving sharing of successes and failures with colleagues, resulting in better classroom practice. • Use of technology to increase writing mileage and better engage our male students. 	<ul style="list-style-type: none"> • PB4L strategies linked to learning and used consistently throughout the school • Robust monitoring of Target Students' progress by Team Leaders and the Senior Leadership Team. • Continued regular time allocation at Team meetings for Literacy and Numeracy re: Target Students • Continuation of teachers feeding back to colleagues on evidence-based strategies that are having a positive effect on student learning • OTJ moderation across the school • Continued and improved use of Seesaw and Learn It, Practice It, Prove It, Improve It programme in all classrooms
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Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Math:</p> <ul style="list-style-type: none"> • Began to embed Bruce Moody math teaching practices • Develop new Math teaching progressions inline with new teaching practice • Teacher tools videos • Small workshops • Prove it videos • Reteaching lower levelled strategies • Digital modelling book • Using student profiles to track progress • Focus on increasing number knowledge as well as strategy • Repeated practise of tasks • Practical tasks using materials • Introduction of online materials • Use of NZ Maths planning, assessment and resources • Tracking and monitoring of student progress to inform interventions 	<p>Math:</p> <ul style="list-style-type: none"> • From the 101 students identified as math priority learners, 75 are Maori • 32 of these students made ACCELERATED progress in 12 months - 26 of these are Maori students • 57 students made SOME progress - 42 of these are Maori • 9 students made NO progress - 6 of these are Maori 	<p>Math:</p> <ul style="list-style-type: none"> • Newly learned Math teaching practice is now being embedded through classrooms. • All student data in Reading, Writing and Math has been analysed and tracked at 6 monthly intervals. Trends have been identified and targets set from the data. • Senior leadership team have spent numerous hours effectively tracking and analysing target student data - we can now clearly see ANY progress made by these students regardless of how small it may be. • Team meetings with a target student component provided regular support and feedback for teachers and learning programmes. • Support from teacher aides with small groups. • Teachers using target student data to teach specific areas of need. This had a significant impact on the success of individual teachers writing 	<p>Math:</p> <ul style="list-style-type: none"> • Start to use newly developed Math teaching and learning progressions • Seed Math used across school • Basic knowledge to be taught ahead of strategy • Profile booklets used to support learners • Continued work of Numeracy Leader to guide Math teaching and learning for staff as well as students • PB4L strategies linked to learning and used consistently throughout the school • Continuation of teachers feeding back to colleagues on evidence-based strategies that are having a positive effect on student learning • Maintenance and continuation of robust and valuable appraisal model focussed on student progress and teacher knowledge of the learning process • OTJ moderation across the school



Analysis of Variance Reporting

<ul style="list-style-type: none"> • Team meetings with a Target Student component • Feedback in staff meetings on evidence-based Target Student progress • Professional Learning in Numeracy • Online Teacher Tools shared with parents 		<p>programmes and student achievement levels.</p> <ul style="list-style-type: none"> • Use of technology to support and strengthen learning (instructional videos etc). 	<ul style="list-style-type: none"> • Continued and improved use of Seesaw programme in all classrooms • Implementation of "Learn It, Practice It, Prove It, Improve It" programme in all classrooms • Robust monitoring of Target Students' progress by Team Leaders and the Senior Leadership Team.
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Planning for next year:

- Centrally funded Writing PD by Write That Essay in Terms 1- 4.
- Embedding of Science of Reading in Te Kakano (Years 1-3) and Te Pihinga (Years 4-6).
- Embedding of Better Start to Literacy in Te Kakano.
- Implementation of Science of Reading in Te Mahuri (Years 7-8).
- Implementation of Te Ao Maori learning in all classrooms.
- Implementation of Ki waho - Outside learning through play classroom to include Te Pihinga and Te Mahuri.
- Implementation of school wide use of Seesaw and Learn It, Practise It, Prove It and Improve It programmes.
- Implementation of Professional Growth Cycle.
- Continued monitoring of priority learners from last year who have now reached "AT".
- Continued in-depth analysis of target student data.
- Accelerate learning for all students in literacy and numeracy with a particular emphasis on Maori learners and others at risk of not achieving equitable outcomes by building teacher knowledge and effective use of high interest literacy and numeracy programmes targeted to meet individual needs.
- RTLB and RTLit support for high learning needs.
- Speech and language therapist support.

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,653 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Turaki Primary 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.