

WOODLANDS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2092
Principal:	Glenn Phipps
School Address:	Dip Road, RD 2, Opotiki 3198
School Postal Address:	Dip Road, RD 2, Opotiki 3198
School Phone:	07 315 7633
School Email:	Tumuaki@woodlands.school.nz

Members of the Board

Name	Position	Term Expired/ Expires
Moira Anstis	Presiding Member	May-25
Glenn Phipps	Principal ex Officio	
Jude Mate	Parent Representative	May-25
Cameron Lea	Parent Representative	May-25
Kelly Stokes	Parent Representative	May-25
Tineille Hay	Parent Representative	May-25
Kristine Shove	Staff Representative	May-25
Erica Maxell	Secretary	May-25

Accountant / Service Provider:

Carlsen Dodds Limited
Chartered Accounts
PO Box 225
Opotiki 3162

WOODLANDS SCHOOL

Annual Report - For the year ended 31 December 2022

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Woodlands 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.

Moira Anstis
Full Name of Presiding Member

Glen Keith Phipps
Full Name of Principal

M. Anstis
Signature of Presiding Member

GKP
Signature of Principal

25/7/23
Date:

19.7.2023
Date:

Woodlands 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	1,704,853	982,151	1,541,965
Locally Raised Funds	3	46,980	15,600	58,801
Interest Income		4,323	5,000	1,544
Total Revenue		1,756,156	1,002,751	1,602,310
Expenses				
Locally Raised Funds	3	22,542	11,000	20,516
Learning Resources	4	1,405,611	789,550	1,212,482
Administration	5	97,595	94,950	90,788
Finance		-	-	-
Property	6	254,090	191,651	236,959
Loss on Disposal of Property, Plant and Equipment		847	-	333
		1,780,685	1,087,151	1,561,078
Net Surplus / (Deficit) for the year		(24,529)	(84,400)	41,231
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(24,529)	(84,400)	41,231

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



Woodlands 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		498,034	-	455,011
Total comprehensive revenue and expense for the year		(24,529)	(84,400)	41,231
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,792
Equity at 31 December		473,505	(84,400)	498,034
Accumulated comprehensive revenue and expense		473,505	(84,400)	498,034
Reserves		-	-	-
Equity at 31 December		473,505	(84,400)	498,034

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.



Woodlands School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	142,687	150,000	417,639
Accounts Receivable	8	84,735	70,500	68,477
GST Receivable		15,113	-	5,981
Prepayments		11,370	-	5,235
Inventories	9	11,458	10,500	4,790
Investments		-	-	-
Funds Receivable for Capital Works Projects		-	-	-
		265,363	231,000	502,122
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	84,650	65,000	66,280
Painting Contract Liability	14	18,756	18,756	18,756
Finance Lease Liability	15	2,935	-	3,311
Funds held for Capital Works Projects	16	20,518	-	218,932
		126,859	83,756	307,279
Working Capital Surplus/(Deficit)		138,505	147,244	194,843
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	11	335,003	-	324,884
Intangible Assets		-	-	-
		335,003	-	324,884
Non-current Liabilities				
Painting Contract Liability	14	-	-	18,756
Finance Lease Liability	15	-	-	2,935
		-	-	21,691
Net Assets		473,505	147,244	498,034
Equity		473,505	(84,400)	498,034

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



Woodlands 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		498,280	374,000	574,100
Locally Raised Funds		40,313	15,600	45,600
Goods and Services Tax (net)		15,113	-	5,981
Payments to Employees		(296,020)	(285,750)	(189,228)
Payments to Suppliers		(247,995)	(193,250)	(154,792)
Interest Paid		-	-	-
Interest Received		3,981	5,000	3,614
Net cash from/(to) Operating Activities		13,672	(84,400)	285,275
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(267,211)	(100,000)	(102,114)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(267,211)	(100,000)	(102,114)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,792
Finance Lease Payments		(1,670)	-	(1,670)
Painting contract payments		(19,743)	-	-
Net cash from/(to) Financing Activities		(21,413)	-	122
Net increase/(decrease) in cash and cash equivalents		(274,952)	(184,400)	183,283
Cash and cash equivalents at the beginning of the year	7	417,639	-	234,356
Cash and cash equivalents at the end of the year	7	142,687	(184,400)	417,639

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.



Woodlands School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Woodlands 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 13.

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 X. Future operating lease commitments are disclosed in note 31b.

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.

c) 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.

d) 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.



e) 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.

f) 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.

g) 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.

g) 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.

h) 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
Board Owned Buildings
Furniture and equipment
Information and communication technology
Motor vehicles
Textbooks
Leased assets held under a Finance Lease
Library resources



10–75 years
10–75 years
10–15 years
4–5 years
5 years
3 years
Term of Lease
12.5% Diminishing value

i) 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.

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) 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.

n) 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.



o) 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 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.

p) 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.

q) Budget Figures

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

r) 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	407,896	340,000	347,594
Teachers' Salaries Grants	864,182	528,000	833,217
Use of Land and Buildings Grants	148,913	80,151	127,035
Other Government Grants	283,862	34,000	234,119
	1,704,853	982,151	1,541,965

The school has opted in to the donations scheme for this year. Total amount received was \$(enter dollar amount received).

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	-	-	18,084
Curriculum related Activities - Purchase of goods and services	-	-	-
Fees for Extra Curricular Activities	-	-	278
Trading	15,778	-	7,999
Fundraising & Community Grants	15,002	-	17,143
Other Revenue	16,200	15,600	15,297
	46,980	15,600	58,801
Expenses			
Extra Curricular Activities Costs	-	-	-
Trading	14,262	-	12,741
Fundraising and Community Grant Costs	-	-	-
Other Locally Raised Funds Expenditure	8,280	11,000	7,775
	22,542	11,000	20,516
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	24,438	4,600	38,285



4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	254,562	43,550	176,203
Equipment Repairs	6,183	5,250	4,465
Information and Communication Technology	427	1,500	694
Library Resources	-	-	-
Employee Benefits - Salaries	1,074,117	721,750	979,144
Staff Development	8,808	17,500	5,775
Depreciation	61,514	-	46,201
	1,405,611	789,550	1,212,482

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,443	4,000	4,510
Board Fees	3,625	6,500	5,325
Board Expenses	310	2,000	1,824
Intervention Costs & Expenses	-	-	-
Communication	1,857	2,600	2,914
Consumables	10,574	11,000	8,317
Operating Lease	-	-	-
Legal Fees	-	-	-
Other	12,374	11,250	10,103
Employee Benefits - Salaries	58,544	45,000	48,270
Insurance	294	7,000	3,951
Service Providers, Contractors and Consultancy	5,574	5,600	5,574
	97,595	94,950	90,788

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	2,028	3,500	4,954
Consultancy and Contract Services	1,620	-	-
Cyclical Maintenance Provision	987	19,000	23,607
Grounds	6,821	9,500	5,453
Heat, Light and Water	12,000	11,000	9,422
Rates	1,892	-	599
Repairs and Maintenance	25,328	19,000	18,422
Use of Land and Buildings	148,913	80,151	127,035
Security	1,611	2,500	1,802
Employee Benefits - Salaries	52,890	47,000	45,665
	254,090	191,651	236,959



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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	31,925	50,000	137,896
Short-term Bank Deposits	110,762	100,000	279,743
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>142,687</u>	<u>150,000</u>	<u>417,639</u>

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

Of the \$142,687 Cash and Cash Equivalents, \$20,517.04 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 Capital Works Projects upgrades to the school's buildings. The funds are required to be spent as specified un Note 16.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	-	-
Receivables from the Ministry of Education	7,348	10,000	12,027
Interest Receivable	260	500	835
Banking Staffing Underuse	3,964	5,000	4,087
Teacher Salaries Grant Receivable	73,163	55,000	51,528
	<u>84,735</u>	<u>70,500</u>	<u>68,477</u>
Receivables from Exchange Transactions	260	500	835
Receivables from Non-Exchange Transactions	84,475	70,000	67,642
	<u>84,735</u>	<u>70,500</u>	<u>68,477</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	767	500	665
School Uniforms	10,691	10,000	4,125
	<u>11,458</u>	<u>10,500</u>	<u>4,790</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	-	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	-	-	-

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	-				-	-
Buildings	151,574	4,034			(5,505)	150,103
Building Improvements	-				-	-
Furniture and Equipment	158,946	30,912	(847)		(37,254)	151,757
Information and Communication Technology	10,657	37,534			(18,321)	29,870
Motor Vehicles	-				-	-
Textbooks	-				-	-
Library Resources	3,707				(434)	3,273
Balance at 31 December 2022	324,884	72,480	(847)	-	(61,514)	335,003

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	-	-	-	-	-	-
Buildings	206,518	(56,415)	150,103	202,484	(50,910)	151,574
Building Improvements	-	-	-	-	-	-
Hostel	-	-	-	-	-	-
Furniture and Equipment	482,603	(330,846)	151,757	499,695	(340,749)	158,946
Information and Communication T	127,382	(97,512)	29,870	89,848	(79,191)	10,657
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	-	-	-	-	-	-
Library Resources	44,710	(41,437)	3,273	44,710	(41,003)	3,707
Balance at 31 December	861,213	(526,210)	335,003	836,737	(511,853)	324,884



12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	7,044	5,000	10,439
Accruals	4,443	5,000	4,313
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	73,163	55,000	51,528
Employee Entitlements - Leave Accrual	-	-	-
	84,650	65,000	66,280
Payables for Exchange Transactions	84,137	65,000	65,823
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	513		457
Payables for Non-exchange Transactions - Other			
	84,650	65,000	66,280

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	-	-	32,661
Increase to the Provision During the Year	987	19,000	23,607
Use of the Provision During the Year	(987)	-	(56,268)
Other Adjustments	-	-	-
Provision at the End of the Year	-	19,000	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	-	-	-
	-	-	-



14. Painting Contract Liability

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due within one year	18,756	18,756	18,756
Due after one year	-	-	18,756
	<u>18,756</u>	<u>18,756</u>	<u>37,512</u>

In 2020 the Board signed an agreement with Programmed Maintenance Services (NZ) Ltd (the contractor) for an agreed programme of work covering a three year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2021, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	2,935	3,000	3,311
Later than One Year and no Later than Five Years			2,935
Later than Five Years			
Future Finance Charges			
	<u>2,935</u>	<u>3,000</u>	<u>6,246</u>
Represented by			
Finance lease liability - Current	2,935	3,000	3,311
Finance lease liability - Non current			2,935
	<u>2,935</u>	<u>3,000</u>	<u>6,246</u>



16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS Works	<i>in progress</i>	216,401	61,088	(239,783)		37,706
Artificial Turf	<i>in progress</i>	2,531		(15,412)		(12,880)
New Pool Pump	<i>in progress</i>	-		(1,000)		(1,000)
LSC	<i>in progress</i>	-		(3,308)		(3,308)
Totals		218,932	61,088	(259,503)	-	20,518

Represented by:

Funds Held on Behalf of the Ministry of Education	20,518
Funds Receivable from the Ministry of Education	

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
10 YPP Preparatio	<i>completed</i>	(1,000)			1,000	-
AMS Works	<i>in progress</i>	25,994	200,000	(9,593)		216,401
Artificial Turf	<i>in progress</i>	-	9,520	(6,988)		2,531
Totals		24,994	209,520	(16,581)	1,000	218,932

Represented by:

Funds Held on Behalf of the Ministry of Education	218,932
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,625	5,325
<i>Leadership Team</i> Remuneration Full-time equivalent members	235,753 2	255,758 2
Total key management personnel remuneration	239,378	261,083

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance 3 members and Property 3 members that meet monthly and quarterly 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	130 - 140	150 - 160
Benefits and Other Emoluments	3,824	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	0.00
	1.00	0.00

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



19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$5,000	\$5,000
Number of People	0	0

20. 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.

21. Commitments

(a) Capital Commitments

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

AMS Works

Artificial Turf

New Pool Pump

LSC

(Capital commitments at 31 December 2021: AMS Works & Artificial Turf)



(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

No later than One Year
Later than One Year and No Later than Five Years
Later than Five Years

	2022 Actual \$	2021 Actual \$
	-	-

The total lease payments incurred during the period were \$221.40 (2021: \$216.00).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	142,687	150,000	417,639
Receivables	84,735	70,500	68,477
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	227,422	220,500	486,116

Financial liabilities measured at amortised cost

Payables	84,137	65,000	65,823
Borrowings - Loans	-	-	-
Finance Leases	2,935	-	6,246
Painting Contract Liability	18,756	18,756	37,512
Total Financial Liabilities Measured at Amortised Cost	105,828	83,756	109,581

23. Events After Balance Date

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

24. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WOODLANDS PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Woodlands Primary School (the School). The Auditor-General has appointed me, Fred Cookson, using the staff and resources of Cookson Forbes & Associates, Chartered Accountants, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 – International Public Sector Accounting Standards, Reduced Disclosure Regime.

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

The basis for our opinion is explained below and we draw your attention to other matter. In addition, we outline the responsibilities of the Board of Trustees 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 of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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's 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the Kiwisport, Statement of Compliance with Employment Policy and the Analysis of Variance included on page 24 to 30, 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 (Revised): *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.



Fred Cookson
Cookson Forbes & Associates Chartered Accountants
On behalf of the Auditor-General
Opotiki, New Zealand

Woodlands School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the School received a total kiwisport funding of \$1,885 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

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

- Has Developed and implemented personnel policies, within policy and procedural frameworks to ensure that 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 contract of all staff employed by the Board.
- Ensures all employees and applications for employment and are treated according to their skills, qualifications and abilities, without bias or discrimination.

Analysis of Variance Reporting



School Name:	Woodlands School	School Number: 2092
Strategic Aim:	To improve the Hauora of students (<u>Opotiki Kahui Ako COL Goal</u>)	
Annual Aim:	To improve the hauora of students, which encompasses taha wairua (spiritual well-being), taha hinengaro (mental well-being), taha tinana (physical well-being), taha whanau (family well-being and connectedness), and taha whenua (relationship to the land).	
Target:	Reduce our unjustified attendance to 5%, All students working well-below expected curriculum levels or have social/behavioural needs have SENCO support and we will access appropriate agencies. All students will have the opportunity to attend termly EOTC trips (COVID permitting)	
Baseline Data:	Our unjustified attendance for 2021 was 7.6%.	

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>Complete implementation of Restorative Practices, KIVA, Incredible Years of Teaching and Health/Physical Education curriculum.</p> <p>Review PB4L organisation and lessons, update as necessary</p> <p>Employ a part-time SENCO person to access other agencies to help with students' Hauora.</p> <p>Develop a Hauora hub, including access to our SENCO, Learning Support Coordinator, Early Intervention Mental Health Clinician, SWiS, RTL, RTD and Public Health Nurse.</p> <p>Finalise localised curriculum, including access to places of significance</p> <p>Ensure te reo Maori is being taught in all classes</p>	<p>We had 15% unjustified attendance for 2022, an increase from the year before.</p> <p>We established a PB4L Lead Teacher Position. This teachers job was to redesign PB4L lessons to reflect the current needs of our kura.</p> <p>We employed a SENCO person for 1 day a week. Agencies were accessed for students who needed support.</p> <p>Work was done on localised curriculum but it is a living document.</p>	<p>This was the third year we asked students to stay home because of COVID. We also asked students to remain home if they had any indication of sickness.</p>	<p>Appoint an Attendance Support person to focus on reducing unjustified attendance.</p> <p>Finish building the Hauora Hub.</p> <p>All staff to undertake PLD in Trauma Informed Practices.</p>
Planning for next year:			
<p>We will have a strategic aim that will focus on reducing unjustified attendance.</p>			

Analysis of Variance Reporting



School Name:	Woodlands School	School Number:	2092
Strategic Aim:	<p>To increase the number of students achieving at their expected curriculum level, with a focus on boys achieving equitable outcomes in reading and writing.</p> <p>To increase student, teacher, and whanau knowledge of digital technology.</p>		
Annual Aim:	<p>To accelerate the progress of boys who are working below or well-below their expected curriculum level in reading and writing.</p> <p><i>Acceleration = Over 1 year's curriculum gain.</i></p> <p>To increase student, teacher, and whanau knowledge of digital technology.</p>		
Target:	<p>To accelerate the progress of boys who are working below or well-below their expected curriculum level in reading and writing.</p> <p>All Year 1 to 3 students will have a seesaw profile of their work, accessible by whanau (both digital and paper).</p> <p>To have 50% Year 8 students working at Digital Technology Outcome 3.</p>		
Baseline Data:	<p>In 2021 we achieved 60% of students achieving at or above their expected curriculum levels. 40% were working below or well-below (36 students). We were achieving equity in 2021 for Maori and non-Maori, and between boys and girls.</p> <p><i>ERO Equity Definition = Within 10%</i></p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Purchases 1 to 1 Chromebook devices for Years 3 to 8</p> <p>Increase access to Seesaw by purchasing 2 tablets per class in our Junior School</p> <p>Upskill teacher and whanau usage of Seesaw in Junior School</p> <p>Develop a coherent pathway from Year 1 to 8 and increase teacher knowledge/practice of coherent pathway</p> <p>Increase access to online reading and writing programmes</p>	<p>Writing - Overall, we have stayed at the same amount of students achieving at or above. Maori are doing better than Pākehā students and we are not achieving equity. We are not achieving equity for Boys compared to girls but this has reduced from 22% gap to 17.5% gap, a reduction of 4.5%. In regards to acceleration 9 out of 33 students (including SENCO students) achieved accelerated progress, which equates to 27%.</p> <p>Reading - Overall, our reading data is basically the same. We are achieving equity between Māori and Pākehā. Although, we are not achieving equity between boys and girls. In regards to acceleration 14 out of 27 students (including SENCO students) achieved accelerated progress, which equates to 52%</p>	<p>Teachers are integrating Technology more with writing.</p> <p>Increased access to online learning programmes.</p> <p>This was the third year in a row that has been impacted by COVID.</p> <p>Tracking of students ensures that we have plans in place for students who are well-below or below.</p>	<p>Enrol our kura into Better Start Literacy Approach.</p> <p>Develop a whole school Woodlands School Spelling approach.</p> <p>Continue to develop coherent pathways in Literacy.</p>
<p>Planning for next year:</p>			
<p>A strategic focus will be on boys achieving equity with girls in Literacy.</p>			

Analysis of Variance Reporting



School Name:	Woodlands School	School Number:	2092
Strategic Aim:	To increase the number of students achieving at their expected curriculum level in maths.		
Annual Aim:	To accelerate the progress of students who are working below or well-below their expected curriculum level in Maths. <i>Acceleration = Over 1 year's curriculum gain.</i>		
Target:	To accelerate the progress of 50% (18/36) of students who are working below or well-below their expected curriculum level in Maths.		
Baseline Data:	In 2021 we achieved 60% of students achieving at or above their expected curriculum levels. 40% were working below or well-below (36 students). We were achieving equity in 2021 for Maori and non-Maori, and between boys and girls. <i>ERO Equity Definition = Within 10%</i>		

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>Analyse classroom maths programmes for coverage of all maths strands.</p> <p>Review/upskill current teacher practice of maths (including mixed ability groups)</p> <p>Review and recap on how we use formative maths assessments to inform teaching.</p> <p>Years 1 to 6 to use modelling books to model maths teaching and to record student responses/answers.</p> <p>Incorporation of online programmes into maths programmes.</p>	<p>Overall, our maths data dropped slightly from 60% to 57%. We are achieving equity between Maori and Non-Maori. However, we are not achieving equity between Boys and Girls. Boys are only achieving at 50% when girls are achieving at 67.7%.</p> <p>We had 11/34 (including SENCO students) = 32% of students who were well-below or below achieved accelerated progress.</p>	<p>Last year was the third year in a row that was impacted by COVID. Some whanau shared with us that they find maths the hardest to teach at home.</p> <p>We had 15% unjustified attendance for 2022.</p> <p>We also had 4 new teachers in our school who were learning how to make Overall Teacher Judgements based off our expectations.</p> <p>Tracking of students ensures that we have plans in place for students who are well-below or below.</p>	<p>Review our assessment practices to ensure we are conducting assessments that best reflect students learning e.g. recording evidence as it happens, not at the end of the year.</p> <p>Develop maths progressions for our school.</p> <p>Continue to build teachers' understanding around using NZ Maths planning.</p>
<p>Planning for next year:</p>			
<p>One of our strategic aims will focus on Boys achieving equity with girls in maths.</p>			