

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF CENTRAL NORMAL SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Central Normal School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 18, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 May 2023. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, Members of the Board, Statement of Compliance with Employment Policy and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

# CENTRAL NORMAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2418

**Principal:** Regan Orr

**School Address:** 201 Featherston Street, Palmerston North

**School Postal Address:** 201 Featherston Street, Palmerston North

**School Phone:** 06 359 3337

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

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Felicity Robinson	Presiding Member	Elected	June 2025
Blair Petersen	Presiding Member	Elected	Sept 2022
David Tomlinson	Vice-Presiding Member	Elected	June 2025
Regan Orr	Principal	ex Officio	
Rachael Timutimu	Parent Representative	Elected	June 2025
Sarah Claridge	Parent Representative	Elected	June 2025
Anaru Luke	Parent Representative	Elected	June 2025
Camille Manning	Parent Representative	Elected	June 2025
Cara Takitimu	Parent Representative	Elected	Sept 2022
Belinda Southcombe	Parent Representative	Elected	Sept 2022
Rachel Mason	Staff Representative	Elected	June 2025

**Accountant / Service Provider:** Openbook Solutions Limited



# CENTRAL NORMAL SCHOOL

Annual Report - For the year ended 31 December 2022

## Index

Page	Statement
------	-----------

	<b>Financial Statements</b>
--	-----------------------------

<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 18</u>	Notes to the Financial Statements

	<b>Other Information</b>
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

	Statement of Compliance with Employment Policy
--	--

# Central Normal 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.

Felicity Robinson

Full Name of Presiding Member

Felicity Robinson

Signature of Presiding Member

23/05/2023

Date:

REGAN ANDREW ORR

Full Name of Principal

[Signature]

Signature of Principal

23 05 2023

Date:

# Central Normal School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	5,452,732	5,205,394	5,296,338
Locally Raised Funds	3	175,345	135,854	45,666
Interest Income		8,403	2,000	3,291
<b>Total Revenue</b>		<b>5,636,480</b>	<b>5,343,248</b>	<b>5,345,295</b>
<b>Expenses</b>				
Locally Raised Funds	3	72,487	86,500	43,367
Learning Resources	4	3,852,669	3,586,097	3,868,916
Administration	5	697,868	669,873	570,192
Finance		2,515	1,202	3,075
Property	6	857,734	974,055	727,331
Loss on Disposal of Property, Plant and Equipment		0	0	3,853
<b>Total Expenses</b>		<b>5,483,273</b>	<b>5,317,727</b>	<b>5,216,734</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>153,207</b>	<b>25,521</b>	<b>128,561</b>
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>153,207</b>	<b>25,521</b>	<b>128,561</b>

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



# Central Normal School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,181,038	1,181,038	1,052,477
Total comprehensive revenue and expense for the year		153,207	25,521	128,561
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		0	0	0
<b>Equity at 31 December</b>		1,334,245	1,206,559	1,181,038
Accumulated comprehensive revenue and expense		1,334,245	1,206,559	1,181,038
<b>Equity at 31 December</b>		1,334,245	1,206,559	1,181,038

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.





# Central Normal School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	5,819	212,856	245,844
Accounts Receivable	8	242,743	220,000	216,305
GST Receivable		52,026	20,000	21,224
Prepayments		60,849	18,000	18,640
Inventories	9	2,025	3,500	3,612
Investments	10	293,205	295,000	290,600
Funds Receivable for Capital Works Projects	16	62,538	0	24,835
		719,205	769,356	821,060
<b>Current Liabilities</b>				
Accounts Payable	12	377,891	295,000	295,496
Revenue Received in Advance	13	1,801	85,000	87,324
Provision for Cyclical Maintenance	14	0	0	58,200
Finance Lease Liability	15	12,940	8,840	16,343
Funds for Resource Teacher Literacy Cluster	17	36,843	35,000	35,402
		429,475	423,840	492,765
<b>Working Capital Surplus/(Deficit)</b>		289,730	345,516	328,295
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,213,012	1,013,142	929,756
		1,213,012	1,013,142	929,756
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	156,300	148,070	66,275
Finance Lease Liability	15	12,197	4,029	10,738
		168,497	152,099	77,013
<b>Net Assets</b>		1,334,245	1,206,559	1,181,038
<b>Equity</b>		1,334,245	1,206,559	1,181,038

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



# Central Normal School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,546,074	1,405,517	1,525,346
Locally Raised Funds		94,485	133,383	81,608
Goods and Services Tax (net)		(30,802)	1,224	(26,565)
Payments to Employees		(895,030)	(828,063)	(934,144)
Payments to Suppliers		(500,009)	(529,256)	(380,439)
Interest Paid		(2,515)	(1,202)	(3,075)
Interest Received		6,894	2,000	3,388
Net cash from/(to) Operating Activities		219,097	183,603	266,120
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(396,268)	(228,000)	(128,177)
Purchase of Investments		(2,605)	(4,400)	(1,477)
Net cash from/(to) Investing Activities		(398,873)	(232,400)	(129,654)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(9,293)	(9,026)	(8,729)
Funds Administered on Behalf of Third Parties		(50,956)	24,835	(326)
Net cash from/(to) Financing Activities		(60,249)	15,809	(9,055)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(240,025)</b>	<b>(32,988)</b>	<b>127,411</b>
Cash and cash equivalents at the beginning of the year	7	245,844	245,844	118,433
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>5,819</b>	<b>212,856</b>	<b>245,844</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# Central Normal School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Central Normal School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

###### Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

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

###### Classification of leases

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



#### *Recognition of grants*

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

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

##### **Government Grants**

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

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

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

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

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

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

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

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

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

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

##### **Interest Revenue**

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

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

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

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

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

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

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

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

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

#### **h) Inventories**

Inventories are consumable items held for sale and comprised of 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised in the Statement of Comprehensive Revenue and Expense.

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	10–40 years
Board Owned Buildings	20–50 years
Furniture and equipment	4–10 years
Information and communication technology	2–5 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value/ Straight line

#### **k) 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.

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.

#### **l) 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.



**m) 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.

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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.

**o) 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.

**p) 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 RTL 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.

**q) 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 an 8 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.

**r) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease 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.

**s) 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.

**t) Budget Figures**

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

**u) 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	2,109,222	1,897,222	1,984,166
Teachers' Salaries Grants	2,756,348	2,600,000	2,782,927
Use of Land and Buildings Grants	577,377	708,172	528,412
Other Government Grants	9,785	0	833
	<u>5,452,732</u>	<u>5,205,394</u>	<u>5,296,338</u>

The school has opted in to the donations scheme for this year. Total amount received was \$66,750.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	1,495	10,000	10,100
Fees for Extra Curricular Activities	19,328	18,000	4,987
Trading	6,472	5,200	6,713
Fundraising & Community Grants	116,973	86,000	4,000
Other Revenue	31,077	16,654	19,866
	<u>175,345</u>	<u>135,854</u>	<u>45,666</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	69,269	81,500	40,339
Trading	3,218	5,000	3,028
Fundraising and Community Grant Costs	0	0	0
	<u>72,487</u>	<u>86,500</u>	<u>43,367</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>102,858</u>	<u>49,354</u>	<u>2,299</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	75,708	62,942	54,843
Information and Communication Technology	22,722	28,000	20,055
Library Resources	1,318	1,700	1,226
Employee Benefits - Salaries	3,509,129	3,286,241	3,563,013
Staff Development	90,985	62,600	58,892
Depreciation	152,807	144,614	170,887
	<u>3,852,669</u>	<u>3,586,097</u>	<u>3,868,916</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,897	6,000	5,560
Board Fees	4,010	4,300	3,735
Board Expenses	7,130	1,500	1,212
Communication	7,245	6,000	4,907
Consumables	22,390	17,700	16,034
Operating Lease	3,600	5,400	5,400
Lunch in Schools	483,773	483,773	391,533
Other	50,355	46,700	43,900
Employee Benefits - Salaries	98,555	84,000	85,171
Insurance	10,209	11,000	9,014
Service Providers, Contractors and Consultancy	4,704	3,500	3,726
	<u>697,868</u>	<u>669,873</u>	<u>570,192</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	20,478	16,000	18,513
Cyclical Maintenance Provision	31,825	23,595	(15,928)
Grounds	22,770	24,000	17,056
Heat, Light and Water	42,358	35,000	34,334
Rates	1,252	5,500	2,820
Repairs and Maintenance	26,904	36,788	21,961
Use of Land and Buildings	577,377	708,172	528,412
Security	16,955	8,000	5,912
Employee Benefits - Salaries	117,815	117,000	114,251
	<u>857,734</u>	<u>974,055</u>	<u>727,331</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	7,148	212,856	245,844
Bank Overdraft	(1,329)	0	0
Cash and cash equivalents for Statement of Cash Flows	<u>5,819</u>	<u>212,856</u>	<u>245,844</u>

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

\$36,843 is held by the School on behalf of the Resource Teacher Literacy cluster. This is held in term deposits, refer to note 10. See note 17 for details of how the funding received for the cluster has been spent in the year.





## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,851	0	0
Receivables from the Ministry of Education	0	7,500	7,664
Interest Receivable	2,163	2,500	654
Teacher Salaries Grant Receivable	238,729	210,000	207,987
	<u>242,743</u>	<u>220,000</u>	<u>216,305</u>
Receivables from Exchange Transactions	4,014	2,500	654
Receivables from Non-Exchange Transactions	238,729	217,500	215,651
	<u>242,743</u>	<u>220,000</u>	<u>216,305</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	2,025	3,500	3,612
	<u>2,025</u>	<u>3,500</u>	<u>3,612</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	293,205	295,000	290,600
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>293,205</u>	<u>295,000</u>	<u>290,600</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	597,965	211,135	0	0	(24,441)	784,659
Furniture and Equipment	202,806	125,698	0	0	(47,242)	281,263
Information and Communication	73,201	70,740	0	0	(54,540)	89,401
Motor Vehicles	10,712	0	0	0	(5,862)	4,850
Leased Assets	24,312	15,981	0	0	(17,814)	22,478
Library Resources	20,760	12,509	0	0	(2,908)	30,361
<b>Balance at 31 December 2022</b>	<b>929,756</b>	<b>436,063</b>	<b>0</b>	<b>0</b>	<b>(152,807)</b>	<b>1,213,012</b>

The net carrying value of furniture and equipment held under a finance lease is \$22,478 (2021: \$24,312)

### 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
	\$	\$	\$	\$	\$	\$
Building Improvements	1,024,154	(239,495)	784,659	813,019	(215,054)	597,965
Furniture and Equipment	480,794	(199,531)	281,263	355,096	(152,290)	202,806
Information and Communication	346,303	(256,902)	89,401	276,210	(203,009)	73,201
Motor Vehicles	46,896	(42,046)	4,850	46,896	(36,184)	10,712
Leased Assets	54,773	(32,295)	22,478	54,757	(30,445)	24,312
Library Resources	46,830	(16,469)	30,361	34,321	(13,561)	20,760
<b>Balance at 31 December</b>	<b>1,999,750</b>	<b>(786,738)</b>	<b>1,213,012</b>	<b>1,580,299</b>	<b>(650,543)</b>	<b>929,756</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	117,090	60,000	54,770
Accruals	12,594	12,000	12,007
Banking Staffing Overuse	0	0	6,812
Employee Entitlements - Salaries	238,729	210,000	207,987
Employee Entitlements - Leave Accrual	9,478	13,000	13,920
	<b>377,891</b>	<b>295,000</b>	<b>295,496</b>
 Payables for Exchange Transactions	 377,891	 295,000	 295,496
	<b>377,891</b>	<b>295,000</b>	<b>295,496</b>

The carrying value of payables approximates their fair value.



**13. Revenue Received in Advance**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	1,801	85,000	87,324
	<u>1,801</u>	<u>85,000</u>	<u>87,324</u>

**14. Provision for Cyclical Maintenance**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	124,475	124,475	140,403
Increase to the Provision During the Year	31,825	23,595	(15,928)
Provision at the End of the Year	<u>156,300</u>	<u>148,070</u>	<u>124,475</u>
Cyclical Maintenance - Current	0	0	58,200
Cyclical Maintenance - Non current	156,300	148,070	66,275
	<u>156,300</u>	<u>148,070</u>	<u>124,475</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 the schools 10 Year Property plan.

**15. Finance Lease Liability**

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	14,808	9,687	18,362
Later than One Year and no Later than Five Years	13,186	4,223	11,518
Later than Five Years	0	0	0
Future Finance Charges	(2,857)	(1,041)	(2,799)
	<u>25,137</u>	<u>12,869</u>	<u>27,081</u>
<b>Represented by</b>			
Finance lease liability - Current	12,940	8,840	16,343
Finance lease liability - Non current	12,197	4,029	10,738
	<u>25,137</u>	<u>12,869</u>	<u>27,081</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 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 8, 12 & 16 Upgrade Expenses - Proj # 224411	(24,835)	790,559	(828,262)	0	(62,538)
<b>Totals</b>	<b>(24,835)</b>	<b>790,559</b>	<b>(828,262)</b>	<b>0</b>	<b>(62,538)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(62,538)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 8, 12 & 16 Upgrade Expenses - Proj # 224411	63,732	0	(88,567)	0	(24,835)
Multi Block Roof Upgrade - Proj # 224407	(1,020)	69,886	(68,866)	0	0
Site Drainage - Proj # 224408	(2,031)	10,818	(8,787)	0	0
<b>Totals</b>	<b>60,681</b>	<b>80,704</b>	<b>(166,220)</b>	<b>0</b>	<b>(24,835)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(24,835)

## 17. Funds held for RTLit Services

Central Normal 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	35,402	35,402	28,922
Funds Received from MoE	10,556	10,000	10,390
<b>Total funds received</b>	<b>10,556</b>	<b>10,000</b>	<b>10,390</b>
Funds Spent on Behalf of the Cluster	(9,115)	(10,402)	(3,910)
<b>Funds remaining</b>	<b>36,843</b>	<b>35,000</b>	<b>35,402</b>
Funds Held at Year End	36,843	35,000	35,402





## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## 19. Remuneration

### *Key management personnel compensation*

Key management personnel of the School include all Board members, Principal, Deputy Principal, Assistant Principals and Team Leaders.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,010	3,735
<i>Leadership Team</i>		
Remuneration	814,263	803,504
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	818,273	807,239

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0	0

### *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	2	2
110 - 120	2	1
120 - 130	1	1
	5	4

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



## 20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	0	15,000
Number of People	0	1

## 21. 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.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and

## 22. Commitments

### (a) Capital Commitments

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

(a) \$978,756 contract for Block 8, 12 & 16 Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$865,101 has been received and \$927,639 has been spent on the project to date; and

(b) At balance date the Board had committed to purchasing a carved Tomokanga totalling \$32,000, \$23,000 had been paid to date.

(c) At balance date the Board had committed to purchasing \$19,216 of classroom equipment.

(Capital commitments at 31 December 2021: \$413,881)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts. (2021: nil)



### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	5,819	212,856	245,844
Receivables	242,743	220,000	216,305
Investments - Term Deposits	293,205	295,000	290,600
Total Financial assets measured at amortised cost	541,767	727,856	752,749

#### Financial liabilities measured at amortised cost

Payables	377,891	295,000	295,496
Finance Leases	25,137	12,869	27,081
Total Financial Liabilities Measured at Amortised Cost	403,028	307,869	322,577

### 24. Events After Balance Date

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

### 25. Comparatives

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





**CENTRAL NORMAL SCHOOL  
TE KURA TUATAHI O PAPAIOEA**

Whāia Kia Tutuki - strive to your potential

## **Central Normal School - Use of Kiwisport Funding: 2022**

In the year 2022, Central Normal School/Te Kura Tuatahi o Papaioea received a total of: **\$6,245.46**

Kiwisport funding is provided to schools to assist with three key aims:

- to increase the number of school-aged children participating in organised sport
- increase the availability and accessibility of sport opportunities for all school-aged children
- support children in developing skills that will enable them to participate effectively in sport.

During the 2022 year, we used our Kiwisport funding to:

- purchase aquatic noodles to support the swimming programme
- purchase 20 MGP scooters for children to ride on our new scooter track
- contribution towards entry to Ricoh Sports tournament

Regan Orr  
Principal

### **Statement of Compliance with Employment Policy**

For the year ended 31<sup>st</sup> December 2022 the Central Normal 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.



CENTRAL NORMAL SCHOOL  
TE KURA TUATAHI O PAPAIOEA

Whaka Kōwhiri - strive to your potential

# Analysis of Variance Reporting on the 2022 year

Central Normal School - Te Kura Tuatahi o Papaioea  
Palmerston North - Manawatū

**MOE Number: 2418**

## ANNUAL IMPROVEMENT PLAN: SOCIAL DEVELOPMENT, WELLBEING AND ENGAGEMENT

### Strategic Goals:

1. To ensure Māori achieve educational success and excellence as Māori.
2. To ensure all learners are supported to strive towards their own personal excellence.
3. To resource and grow excellence in learning, teaching, leadership, governance and the school environment.
4. To develop a safe, inclusive school environment and culture where wellbeing and community partnerships are valued and strengthened.

### Annual Goal

- To foster a kura whānau (community) that upholds and supports the social, emotional and physical wellbeing of our tamariki and kaiako.

### Annual Aspiration

- To have a school culture, where our values lead our actions ensuring every tamaiti and kaiako feels valued and supported. Wairua is inherent in our kura.

### Social Development and Wellbeing Targets

- To maintain the positive momentum, attitude and response to Like/Love coming to school
- To maintain the positive momentum of safety that our tamariki have with being at school
- To maintain the self-worth and affirmation of pride tamariki have from their kaiako

### 2021 Baseline Data:

- Like/Love coming to school: 70% of tamariki either Like or Love coming to school
- Feel safe at school: 82% of tamariki said that they feel safe at school
- Is your teacher proud of you: 94% of children responded that they felt their teacher was proud of them

Actions: What did we do?	Outcomes: What happened?	Reasons for the variance: why did it happen?	Evaluation: Where to next?				
<p><b>Circle Time</b> Circle Time social development strategy to support our senior children develop social and communication skills</p> <p><b>Lego Therapy</b> Lego based therapy is an evidence based social skills programme to support students wellbeing and emotional regulation.</p>	<p><u>Target:</u> To maintain the positive momentum, attitude and response to Like/Love coming to school</p> <table><tr><td>Like/Love coming to school 2021</td><td>Like/Love coming to school 2022</td></tr><tr><td>70%</td><td>75% <span>↑5%</span></td></tr></table> <p>Response</p>	Like/Love coming to school 2021	Like/Love coming to school 2022	70%	75% <span>↑5%</span>	<p><b>These Targets have been Met.</b> This is the fifth year we have administered the Student Engagement survey, which provides a strong mechanism to understand what our tamariki like or do not like about our school. It allows us to build an insight into the culture of our school and the wellbeing of our tamariki. Since 2018, we have noticed a positive upward trending of responses.</p>	<p>We will continue to facilitate the Student Engagement Survey each year, as it continues to provide us with rich information about the culture of our school. Any areas of possible concern are immediately followed up by the Deputy Principal, to ensure clarity of the issue and/or to address any worries that a child may have expressed.</p>
Like/Love coming to school 2021	Like/Love coming to school 2022						
70%	75% <span>↑5%</span>						

<p><b>Intervention Groups</b> Intervention groups to support targeted children with development of social skills</p> <p><b>School Chaplain</b> Kura Kaiawhina to support our tamariki</p> <p><b>School Lunches</b> Participation in the MOE free School Lunches scheme</p> <p><b>Dispositions for Learning</b> Explicit unpacking and understanding of dispositions to create a 'dispositional way of being'</p> <p><b>Pastoral Care</b> Providing a settled start to the day for children who arrive late or out of sorts</p> <p><b>Inclusion</b> Focus on Inclusion - what it means and embodying a fully inclusive model of practice</p>	<p><u>Target:</u> To maintain the positive momentum of safety that our tamariki have with being at school</p> <table border="1"> <tr> <td>Feel safe at school 2021</td><td>82%</td><td>Feel safe at school 2022</td><td>87% ↑5%</td></tr> <tr> <td>Response</td><td></td><td></td><td></td></tr> </table> <p><u>Target:</u> To maintain the self-worth and affirmation of pride tamariki have from their kaiako</p> <table border="1"> <tr> <td>Do you think your teacher is proud of you? 2021</td><td>94%</td><td>Do you think your teacher is proud of you? 2022</td><td>95% ↑1%</td></tr> <tr> <td>Response</td><td></td><td></td><td></td></tr> </table>	Feel safe at school 2021	82%	Feel safe at school 2022	87% ↑5%	Response				Do you think your teacher is proud of you? 2021	94%	Do you think your teacher is proud of you? 2022	95% ↑1%	Response				<p>We continue to invest first and foremost into the wellbeing of our tamariki. This aligns with Strategic Goal 4 of Developing a safe, culturally rich and inclusive school environment.</p> <p>Children can only learn when they feel safe, supported, when their wellbeing needs are met and if they feel that someone believes or cares about them.</p> <p>We have maintained Circle Time across our school, which provides a structured mechanism of supporting tamariki with their social and communication skills.</p> <p>Lego Therapy has been utilised for various groups of children to support them with their social development.</p> <p>Our Assistant Principal ensures targeted interventions and support for all those tamariki who require pastoral and/or social support. Our AP also has extensive knowledge of which agencies to contact for the most appropriate support.</p> <p>Anecdotal feedback from numerous visiting groups, whānau and kura indicates that we have a great wairua within our school. This allows all our tamariki and kaiako to work within a nurturing and supportive environment.</p>	<p>Social Groups will be sustained that support children's emotional, social and pastoral wellbeing.</p> <p>Zones of Regulation will continue to be used schoolwide as the Zones provide a structured and consistent approach to support tamariki with understanding and expressing their emotions. Zones also support staff with how best to coach and mentor tamariki.</p> <p>We will retain our School Chaplain, who provides a valued and needed service to those tamariki who require additional pastoral support.</p> <p>A teacher aide will be employed to facilitate morning transitions, settling and breakfast for those children who require additional support to start the day.</p>
Feel safe at school 2021	82%	Feel safe at school 2022	87% ↑5%																
Response																			
Do you think your teacher is proud of you? 2021	94%	Do you think your teacher is proud of you? 2022	95% ↑1%																
Response																			



## ANNUAL IMPROVEMENT PLAN: STUDENT PROGRESS AND ACHIEVEMENT

### Strategic Goals:

1. To ensure Māori achieve educational success and excellence as Māori.
2. To ensure all learners are supported to strive towards their own personal excellence.
3. To resource and grow excellence in learning, teaching, leadership, governance and the school environment.
4. To develop a safe, inclusive school environment and culture where wellbeing and community partnerships are valued and strengthened.

### Annual Goal:

- For every learner to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of their ability.

### Student Progress and Achievement Targets: Kura Auraki

- Year 4: To continue the momentum and progression in Writing for our Year 4 learners
- Year 5 and Year 6: To have a positive percentage shift and increase in Writing for our Year 5 and Year 6 learners
- Writing: To have a positive percentage shift and increase in Writing
- Year 5: To have a positive percentage shift and increase in Mathematics for our Year 5 learners
- All: To continue to have a positive percentage increase across all cohorts (sustaining and building an upward trend)

### Student Progress and Achievement Targets: Te Arawaru

- Year 2, Year 3, Year 4: To have a positive percentage shift and increase in Pānui for our Year 2, Year 3 and Year 4 learners
- To sustain the momentum and progression of achievement in Tuhituhi
- Koutou: To have a positive percentage increase across all cohorts

### 2021 Baseline Data: Kura Auraki

- Writing was an area of focus that was identified across our kura and was the lowest achieving curriculum area
- To see a positive percentage shift in our senior students
- To see a positive percentage shift across the cohorts

### 2021 Baseline Data: Te Arawaru

- Pānui was identified as a focus area that we desired greater shift in

Actions: What did we do?	Outcomes: What happened?	Reasons for the variance: why did it happen?	Evaluation: Where to next?
<b>The Writing Revolution</b> Explicit teaching of Writing, incorporating Structured Literacy  <b>Structured Literacy (SL)</b> Sustaining our Structured Literacy	<u>Target:</u> To continue the momentum and progression in Writing for our Year 4 learners	<b>Two Targets have been Met</b> <b>Three Targets have not be Met</b>  2022 has been an incredibly disruptive year. Throughout the year, attendance has been an ongoing	We will be sustaining our Structured Literacy approach across our kura and have also allocated a Fixed Term Unit to lead this in our school. With this, Writing will be a focus for us, with an emphasis on sentence structure and

<p>approach</p> <p><b>Intervention Groups (KA)</b> Intervention Groups to support targeted children with acceleration of learning</p> <p><b>Intervention Groups (TA)</b> Intervention Groups to support targeted children with acceleration of learning</p> <p><b>Te Marautanga o Aotearoa</b> Support and PLD for Te Arawaru with planning and teaching from TMOA</p> <p><b>Mathematics</b> Sustaining our Mathematics approach</p> <p><b>Mathematics Support Teacher (MST)</b> MST to support the acceleration of mathematics learning for our tamariki</p> <p><b>Te Reo Matatini</b> Systematic and deliberate teaching of pānui through Te Reo Matatini</p>	<table><tr><td>Yr 3 2021/ Yr 4 2022</td><td>2021 75%</td><td>2022 70% ↓5%</td></tr></table> <p><u>Target:</u> To have a positive percentage shift and increase in Writing for our Year 5 and Year 6 learners</p> <table><tr><td>Yr 4 2021/ Yr 5 2022</td><td>2021 53%</td><td>2022 46% ↓7%</td></tr><tr><td>Yr 5 2021/ Yr 6 2022</td><td>48%</td><td>50% ↑2%</td></tr></table> <p><u>Target:</u> To have a positive percentage shift and increase in Writing</p> <table><tr><td>All</td><td>2021 63%</td><td>2022 60% ↓3%</td></tr></table> <p><u>Target:</u> To have a positive percentage shift and increase in Maths for our Year 5 learners</p> <table><tr><td>Yr 4 2021/ Yr 5 2022</td><td>2021 51%</td><td>2022 58% ↑7%</td></tr></table>	Yr 3 2021/ Yr 4 2022	2021 75%	2022 70% ↓5%	Yr 4 2021/ Yr 5 2022	2021 53%	2022 46% ↓7%	Yr 5 2021/ Yr 6 2022	48%	50% ↑2%	All	2021 63%	2022 60% ↓3%	Yr 4 2021/ Yr 5 2022	2021 51%	2022 58% ↑7%	<p>issue, where there have been multiple children who have had significant absences from school. Continued absence from school impacts on learning and a child's ability to progress and achieve.</p> <p>We have also been significantly impacted by teacher absence, particularly in Terms 3 and 4. With the teaching shortage that is currently prevalent, relievers are hard to find and more often than not, classes have to be split.</p> <p>Impacts of teacher absence and student absence, has had an effect on being able to provide momentum and shift.</p> <p>Fatigue and lessened resilience (due to the ongoing effects of COVID) are really beginning to surface amongst our people.</p> <p>The disruption of teacher absences impacted our ability to provide our Mathematics Support Teacher programme, as the MST was utilised as a classroom reliever.</p> <p>While we have been able to focus on aspects of our programmes, especially those that were our PLD priorities, we have not been able to pursue all of our plans. This has been a direct result of the disruption we have faced.</p> <p>However... While Year 4 writing has regressed by 5%, this is not a significant decrease. We still have a positive proportion of our Year 4 tamariki achieving At</p>	<p>development.</p> <p>Te Arawaru will collectively teach Te Reo Matatini, which will provide a consistent literacy approach. We will also be able to provide Te Arawaru Intervention support from the start of Term 1 as we have Whaea Jo on staff ready to be our Kaiarahi Reo.</p> <p>We will sustain our Tier 2 Literacy Intervention support, as this has shown to have huge benefits for identified learners.</p> <p>We have also planned and budgeted to facilitate our Mathematics Support Teacher programme, to accelerate children's learning and progress in mathematics.</p> <p>Next year, all kaiako will be involved in Te Ahu o Te Reo, to grow our reo capability. This development ensures cultural responsive practice and pedagogy and aligns with Strategic Goal 1.</p>
Yr 3 2021/ Yr 4 2022	2021 75%	2022 70% ↓5%																
Yr 4 2021/ Yr 5 2022	2021 53%	2022 46% ↓7%																
Yr 5 2021/ Yr 6 2022	48%	50% ↑2%																
All	2021 63%	2022 60% ↓3%																
Yr 4 2021/ Yr 5 2022	2021 51%	2022 58% ↑7%																

		<p>Curriculum expectation.</p> <p>In Writing, our Year 5 learners have shown a decrease year on year, while our Year 6s have shown a slight increase.</p> <p>Writing was an area of focus for us this year and time was spent engaging with The Writing Revolution and ascertaining what we could use from it to support us with our development. We still need further work in this space and further exploration.</p>	
<p><b>Te Arawaru Targets:</b></p> <p>Over the past 4 years, we have been collating and aggregating our Te Arawaru data in Te Waharoa. Te Waharoa was an online data system that allowed us to enter data for Pānui, Tuhihi and Pāngarau according to the children's age and time in immersion learning. Te Waharoa would then calculate the child's achievement based on their data in relation to their time in immersion learning or time at kura. At the beginning of the year, Te Waharoa was decommissioned with no replacement and no extraction of data provided to schools. Therefore, all data in Te Waharoa was lost.</p> <p>Therefore, we are unable to provide comparative data year on year to ascertain progress.</p>			