

NGONGOTAHA SCHOOL
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

SCHOOL DIRECTORY

Ministry Number: 1852
Principal Craig McFadyen
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School Postal Address: 22 School Road, Ngongotaha, Rotorua
School Phone: (07) 3574531
School Fax: (07) 3574921
Website: www.ngongotaha.school.nz
Accountant/Service Provider Kusabs Lasike Limited

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Phillip Wilson	Presiding Member	Elected	Sep-2025
Craig McFadyen	Principal	ex officio	
Sophie Brake	Parent Rep	Elected	Sep-2025
Jo Edmonds	Parent Rep	Elected	Sep-2025
Renee Goodson	Parent Rep	Elected	Sep-2022
Deborah Hamblyn	Parent Rep	Elected	Sep-2025
Shaun Nunn	Parent Rep	Elected	Sep-2025
Jane Nunn	Staff Rep	Elected	Sep-2025

NGONGOTAHA SCHOOL

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NGONGOTAHA 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, 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.

P. I. Wilson

Full Name of Presiding Member

Craig McFadyen

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

24.5.23

Date

24.5.23

Date

NGONGOTAHA SCHOOL

School Road
Ngongotaha

STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE

FOR THE YEAR ENDED 31 DECEMBER, 2022

	Note	Actual 2022 \$	Budget (Unaudited) 2022 \$	Actual 2021 \$
Income				
Government Grants	2	3,953,339	3,089,549	3,604,247
Locally Raised Funds	3	197,883	63,600	134,034
Other Revenue		-	-	2,894
Interest Earned		7,081	1,000	2,000
		<u>4,158,303</u>	<u>3,154,149</u>	<u>3,743,175</u>
Expenditure				
Locally Raised Funds	3	41,595	37,500	22,791
Learning Resources	4	3,036,412	2,381,586	2,812,401
Administration	5	194,129	196,100	182,389
Property	6	521,516	522,276	537,495
Finance Costs		1,177	-	1,221
Loss on Disposal of Property, Plant & Equipment		5,020	-	2,795
		<u>3,799,849</u>	<u>3,137,462</u>	<u>3,559,092</u>
Net Surplus/(Deficit) for the year		358,454	16,687	184,083
Other Comprehensive Revenue & Expenses		-	-	-
Total Comprehensive Revenue & Expenses for the Year		<u>358,454</u>	<u>16,687</u>	<u>184,083</u>

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Note	\$	\$	\$
Equity at start of the year	1,156,244	1,156,244	961,112
Total Comprehensive Revenue & Expense for the Year	358,454	16,687	184,083
Capital Contribution from MOE - Furniture & Equipment Grant	-	-	11,049
Total Recognised Income and Expenses	358,454	16,687	195,132
Equity at end of year	1,514,698	1,172,931	1,156,244
Accumulated Comprehensive Revenue & Expense Reserves	1,514,698	1,172,931	1,156,244
	-	-	-
Equity at end of year	1,514,698	1,172,931	1,156,244

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

NGONGOTAHA SCHOOL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity		1,514,698	1,172,931	1,156,244
TOTAL EQUITY		1,514,698	1,172,931	1,156,244
Represented by				
CURRENT ASSETS				
Cash and Cash Equivalents	7	748,818	549,102	484,702
Investments	8	-	75,000	75,000
Accounts Receivable	9	216,215	190,535	190,535
Prepayments		33,221	8,650	8,650
Stock on Hand	10	2,952	1,024	1,024
GST Holding Account		43,995	-	-
Funds Receivable for Capital Works Projects	16	8,964	-	75,555
Total Current Assets		1,054,165	824,311	835,466
CURRENT LIABILITIES				
Accounts Payable	11	275,879	248,007	248,007
GST Holding Account		-	5,457	5,457
Finance Lease Liability	12	25,027	11,264	8,235
Cyclical Maintenance Provision	13	55,641	10,800	10,800
Revenue in Advance	14	36,176	5,193	5,193
Funds held for Capital Works Projects	16	11,826	-	41,342
Total Current Liabilities		404,549	280,721	319,034
WORKING CAPITAL SURPLUS		649,616	543,590	516,432
NON-CURRENT ASSETS				
Property, Plant & Equipment				
Investments	8	75,000	-	-
Property, Plant & Equipment	15	874,907	720,386	736,886
Total Non-Current Assets		949,907	720,386	736,886
NON-CURRENT LIABILITIES				
Finance Lease Liability	12	66,125	-	6,029
Provision for Cyclical Maintenance	13	18,700	91,045	91,045
Total Non-Current Liabilities		84,825	91,045	97,074
Net Assets		1,514,698	1,172,931	1,156,244

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

NGONGOTAHA SCHOOL

**Cash Flow Statement
For the year ended 31 December 2022**

	2022	2022 Budget	2021
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	1,040,739	757,549	979,784
Locally Raised Funds	228,866	63,600	100,195
Other Revenue	2,895	2,000	2,895
Goods and Services Tax (net)	(50,397)	-	36,154
Payments to Employees	(462,495)	(414,836)	(469,561)
Payments to Suppliers	(342,331)	(362,626)	(449,378)
Interest Received	7,223	1,000	1,592
Interest Paid	(1,177)	-	(1,221)
Net cash from / (to) Operating Activities	423,323	46,687	200,460
Cash flows from Investing Activities			
Purchase of Investments	-	-	-
Purchase of PPE (and Intangibles)	(181,820)	(13,500)	(107,526)
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Net cash from / (to) Investing Activities	(181,820)	(13,500)	(107,526)
Cash flows from Financing Activities			
Furniture & Equipment Grant	-	-	11,049
Finance Lease Payments	(14,267)	(3,000)	(19,098)
Funds administered on behalf of Third Parties	36,880	34,213	(96,204)
Net cash from / to Financing Activities	22,613	31,213	(104,253)
Net increase/(decrease) in cash and cash equivalents	264,116	64,400	(11,319)
Cash and cash equivalents at the beginning of the year	7 484,702	484,702	496,021
Cash and cash equivalents at the end of the year	7 <u>748,818</u>	<u>549,102</u>	<u>484,702</u>

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 omitted

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

1. Statement of Significant Accounting Policies

a) Reporting Entity

Ngongotaha 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 the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports 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 the 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 expenditure threshold of \$30 million per year. All relevant 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

Cyclical Maintenance Provision

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 15.

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 12. Future operating lease commitments are disclosed in Note 21.

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 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 but 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

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 land and buildings as used for rating purposes.

There 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

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 unfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as an asset and revenue when the right to receive the 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 income 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 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, for example 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. The 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

l) 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 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 \$1,200 are not capitalised, they are recognised as an expense 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 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:

Property Improvements	15-20 years
Buildings	8-40 years
Classroom Furniture	4-15 years
Information and communication technology	3-25 years
Office Furniture & Equipment	3-15 years
Other Equipment	2-15 years
Leased Assets held under a Finance Lease	3 - 5 years
Library resources	15 years
Library Books	12.5% Diminishing value

k) Impairment of property, plant and equipment

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

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

Non cash generating assets

Property, plant and equipment 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. 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.

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

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 the time.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

p) 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 school carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts

q) 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, painting contract liability 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.

r) 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.

s) Budget figures

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

t) 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 Expenses.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
NOTE 2 Government Grants			
Income			
Government Grants - Ministry of Education	1,535,645	757,549	1,334,173
Teachers Salaries Grant	2,058,332	2,000,000	1,964,773
Use of Land & Buildings Grant	356,272	330,000	305,301
Other Grants	3,091	2,000	-
	<u>3,953,339</u>	<u>3,089,549</u>	<u>3,604,247</u>

The school has opted into the donations scheme for this year. Total amount received was \$59,700

NOTE 3 Locally Raised Funds

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

Revenue

Donations	2,137	100	2,436
Grants	131,493	25,000	40,100
Fundraising & Community Grants	24,695	14,000	71,556
Fees for Extra Curricular Activities	29,243	20,500	15,686
Trading	10,315	4,000	4,256
	<u>197,883</u>	<u>63,600</u>	<u>134,034</u>

Expenditure

Fundraising & Community Grants Costs	13,963	14,000	8,900
Fees for Extra Curricular Activity Costs	20,869	20,500	10,118
Trading	6,763	3,000	3,773
	<u>41,595</u>	<u>37,500</u>	<u>22,791</u>

Surplus for the year Locally Raised Funds

	<u>156,289</u>	<u>26,100</u>	<u>111,244</u>
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NOTE 4 Learning Resources

Curricular	65,729	80,000	60,469
Depreciation	116,129	30,000	110,445
Information & Communications Technology	10,401	5,500	10,867
Lunches in Schools	413,240	-	346,856
Employee Benefits - Salaries	2,426,555	2,254,836	2,276,435
Staff Development	4,359	11,250	7,330
	<u>3,036,412</u>	<u>2,381,586</u>	<u>2,812,401</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
NOTE 5 Administration			
ACC Levies	8,633	1,500	8,763
Audit Fees	6,793	7,000	6,003
Board Fees	3,069	4,500	3,525
Board Expenses	18,826	15,000	12,158
Communication	1,682	500	3,467
Consumables	12,034	25,000	15,729
Operating Leases	624	1,500	79
Postage & Freight	206	500	363
Other	5,123	6,600	4,877
Employee Benefits - Salaries	122,225	118,000	113,841
Insurance	8,914	10,000	7,586
Service Providers, Contractors & Consultancy	6,000	6,000	6,000
	<u>194,130</u>	<u>196,100</u>	<u>182,389</u>

NOTE 6 Property

Caretaking & Cleaning Consumables	72,574	84,276	63,288
Cyclical Maintenance Provision	(11,656)	23,000	56,748
Grounds	12,470	7,000	14,506
Heat, Light & Water	16,523	18,000	15,614
Rates	10,826	12,000	13,366
Repairs & Maintenance	17,831	6,000	17,680
Use of Land & Buildings	356,272	330,000	305,301
Employee Benefits - Salaries	46,677	42,000	50,991
	<u>521,516</u>	<u>522,276</u>	<u>537,495</u>

The use of land and buildings represents 5% of the schools 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.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
NOTE 7 Cash and Cash Equivalents			
Cash on Hand	3,766	50	50
Westpac - Cheque Account	32,573	142,275	127,458
Kiwibank Account	130	400	400
Westpac - Trip Account	4,075	4,075	4,075
Westpac - Credit Card	7,212	2,302	2,302
Westpac - Credit Card Rumaki	-	-	50
Westpac - Online Saver Account	701,062	400,000	350,368
	748,817	549,102	484,702

Of the \$748,817 Cash and Cash Equivalents, \$11,826 is held by the school on behalf of the Ministry of Education. These funds are required to be spent in 2023 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$748,817 Cash & Cash Equivalents, \$35,000 of unspent grant funding is held by the school. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

The carrying value of Short-Term deposits with maturity dates of 90 days or less approximates their fair value.

NOTE 8 Investments

The School's investment activities are classified as follows:

Current Asset

Short-term Bank Deposits	-	75,000	75,000
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Non-Current Asset

Long-Term Bank Deposits	75,000	-	-
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	75,000	75,000	75,000
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NOTE 9 Accounts Receivable

Accounts Receivable	641	11,433	11,432
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Interest Accrued	444	585	586
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Teachers Salaries Grant Receivable	196,051	161,617	161,617
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Banking Staffing Underuse	19,080	16,900	16,900
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	216,215	190,535	190,535
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Receivables from Exchange Transactions	20,164	28,918	28,918
--	--------	--------	--------

Receivables from Non-Exchange Transactions	196,051	161,617	161,617
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	216,215	190,535	190,535
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NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
NOTE 10 Stock on Hand			
Stationery on Hand	2,952	1,024	1,024
	<u>2,952</u>	<u>1,024</u>	<u>1,024</u>

NOTE 11 Accounts Payable

Accruals	5,986	5,056	5,056
Creditors	35,255	53,310	53,310
Employee Benefits - salaries accrual	232,789	187,369	187,369
Employee Benefits - leave accrual	1,849	2,272	2,272
	<u>275,879</u>	<u>248,007</u>	<u>248,007</u>
Payables from Exchange Transactions	275,879	248,007	248,007
Payables from Non-Exchange Transactions	-	-	-
	<u>275,879</u>	<u>248,007</u>	<u>248,007</u>

The carrying value of payables approximates their fair value.

NOTE 12 Finance Lease Liability

The school has entered into a number of finance lease agreements for laptops for teachers and photocopiers.
Minimum lease payments payable:

Not later than one year	25,027	11,264	8,235
Later than 1 year but not more than 5 years	66,125	-	6,029
	<u>91,151</u>	<u>11,264</u>	<u>14,264</u>
Represented By:			
Finance Lease Liability - Current	25,027	11,264	8,235
Finance Lease Liability - Non Current	66,125	-	6,029
	<u>91,151</u>	<u>11,264</u>	<u>14,264</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
NOTE 13 Provision For Cyclical Maintenance			
Provision at Start of Year	101,845	101,845	84,335
Increase in Provision during the Year	(11,661)	-	56,748
Use of Provision during the Year	(15,843)	-	(39,238)
Provision at the end of the Year	<u>74,341</u>	<u>101,845</u>	<u>101,845</u>
Current Liability	55,641	10,800	10,800
Non Current Liability	18,700	91,045	91,045
	<u>74,341</u>	<u>101,845</u>	<u>101,845</u>

Per the cyclical maintenance schedule the school is expected to undertake painting works during 2022. The plan is based on the schools 10 year property plan.

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. The plan is based on the schools 10 year property plan.

NOTE 14 Revenue Received in Advance

Other	1,176	5,193	3,593
Grant Funds Unspent	35,000	-	1,600
	<u>36,176</u>	<u>5,193</u>	<u>5,193</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

NOTE 15 Property, Plant & Equipment

2022	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Property Improvements	309,540	13,781	-	(23,126)	300,195
Buildings	222,861	6,770	(2,302)	(21,248)	206,081
Classroom Furniture	65,573	-	-	(8,171)	57,402
Info-Tech Assets	34,261	73,662	-	(22,450)	85,473
Office Furniture & Equipment	7,002	4,100	-	(1,135)	9,967
Other Equipment	63,220	60,710	-	(17,028)	106,903
Leased Assets	13,847	98,545	(1,441)	(20,313)	90,637
Library Resources	20,582	1,601	(1,276)	(2,658)	18,249
	<u>736,886</u>	<u>259,169</u>	<u>(5,019)</u>	<u>(116,129)</u>	<u>874,907</u>

The Net carrying value of Equipment held under a finance lease is \$90,637. (2021: \$13,847).

	Cost or Valuation \$	Acumulated Depreciation \$	Net Book Value \$
2022			
Property Improvements	531,499	(231,304)	300,195
Buildings	444,438	(238,358)	206,081
Classroom Furniture	155,078	(97,676)	57,402
Info-Tech Assets	296,012	(210,538)	85,473
Office Furniture & Equipment	42,122	(32,155)	9,967
Other Equipment	239,055	(132,152)	106,903
Leased Assets	116,519	(25,882)	90,637
Library Resources	74,064	(55,815)	18,249
	<u>1,898,787</u>	<u>(1,023,881)</u>	<u>874,907</u>

	Cost or Valuation \$	Acumulated Depreciation \$	Net Book Value \$
2021			
Property Improvements	517,718	(208,178)	309,540
Buildings	440,718	(217,857)	222,861
Classroom Furniture	155,078	(89,505)	65,573
Info-Tech Assets	222,350	(188,089)	34,261
Office Furniture & Equipment	38,022	(31,020)	7,002
Other Equipment	178,345	(115,124)	63,220
Leased Assets	110,323	(96,476)	13,847
Library Resources	77,105	(56,523)	20,582
	<u>1,739,658</u>	<u>(1,002,772)</u>	<u>736,886</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

NOTE 16 Funds Held for Capital Work 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 of Education for Capital Works projects is included under cash and cash equivalents in Note 7.

	Opening Balance	Funds Received	Money Spent	Balance Revenue	Closing Balance
2022	\$	\$	\$	\$	\$
ILE Blk F-215386	(63,775)	111,748	(55,039)	-	(7,066)
Roof Maintenance-232918	40,217	840	(41,057)	-	-
Staff Carparking-222839	1,124	2,438	(3,053)	(509)	-
AMS/ILE G Block-232917	(11,780)	380,365	(356,760)	-	11,825
LSC Office-219198	-	43,115	(43,820)	705	-
Block F Roof-234384	-	69,590	(69,590)	-	-
Alarm System-208151	-	19,002	(20,899)	-	(1,897)
	<u>(34,214)</u>	<u>627,098</u>	<u>(590,218)</u>	<u>196</u>	<u>2,862</u>

Represented by:

Funds held on behalf of Ministry of Education

11,825

Funds due from Ministry of Education

(8,963)

2,862

2021

Blk A Admin & Lights-208151	(2,250)	-	-	2,250	-
ILE Blk F-215386	(43,587)	150,000	(170,188)	-	(63,775)
SIP Front Wall, Flagpole, Fence-222836	14,708	1,332	(19,591)	3,551	-
SIP Playground Middle School- 208151	80,983	9,941	(118,912)	27,988	-
Roof Maintenance-232918	-	42,639	(2,422)	-	40,217
Electrical Maint-232919	-	26,224	(24,496)	(1,728)	-
Staff Carparking-222839	-	32,610	(31,486)	-	1,124
AMS/ILE G Block-232917	-	-	(11,780)	-	(11,780)
	<u>49,854</u>	<u>262,746</u>	<u>(378,875)</u>	<u>32,061</u>	<u>(34,214)</u>

Represented by:

Funds held on behalf of Ministry of Education

41,341

Funds due from Ministry of Education

(75,555)

(34,214)

NOTE 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 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.

No related party debts or transactions have been written off or forgiven during the year.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

NOTE 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	3,069	3,525
 <i>Leadership Team</i>		
Remuneration	652,362	618,270
Full-time Equivalent Members	6	6
Total key management personnel remuneration	655,431	621,795

There are five members of the Board excluding the Principal. The Board had held 6 full meetings in the year. As well as these regular meetings, including preparation time, the Chair and the other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions and other disciplinary matters.

Principals

The total value of remuneration paid or payable to the Principals is in the following bands:

	2022 Actual	2021 Actual
<i>Principal</i>	\$000	\$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and other payments	140-150	140-150
Benefits and other emoluments	4 - 5	4 - 5
Termination benefits	-	-

Other Employees

Number of other employee who received remuneration of over \$100,000 was in the following bands:

	2022	2021
Remuneration	FTE Number	FTE Number
\$000		
100 - 110	1	-
110 - 120	1	1
	2	1

The disclosure for "other employees" does not include remuneration of the Principals.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

NOTE 19 Compensations and Other Benefits upon leaving Remuneration

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees,

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 as follows:

	2022	2021
Number of persons	-	-
Total Value	\$0.00	\$0.00

NOTE 20 Contingencies

There are no Contingent Liabilities (except as noted below) and no Contingent Assets at balance date.

(Contingent Liabilities and Contingent 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 analysis and solutions have been completed.

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

Contingent Asset

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

NOTE 21 Commitments

(a) Capital Commitments

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

(a) \$813,438 contract for Block F to be completed in 2023, which will be fully funded by the MOE.

\$784,755 has been received of which \$791,822 has been spent on the project to date.

(b) \$506,833 Contract for Block G upgrade + ILE to be completed in 2023, which will be funded \$472,833 by MOE and \$34,000 by the Board. \$380,365 has been received of which \$368,540 has been spent on the project to date.

(c) \$25,000 contract for Alarm System Repair to be completed in 2023, which will be fully funded by MOE.

\$19,002 has been received of which \$20,899 has been spent on the project to date.

(Capital Commitments at 31 December 2021 \$983,579).

(b) Operating Commitments

As at balance date the Board had no operating commitments. (2021 \$Nil)

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022 (continued)

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
NOTE 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 Costs			
Cash and Cash Equivalents	748,817	549,102	484,702
Investments	75,000	75,000	75,000
Receivables	216,215	190,535	190,535
Total Financial Assets Measured at Amortised Costs	1,040,032	814,637	750,237
Financial Liabilities Measured at Amortised Cost			
Payables	275,879	248,007	248,007
Finance Leases	91,152	11,264	14,264
Total Financial Liabilities Measured at Amortised Cost	367,031	259,271	262,271

NOTE 23 Events after Balance Date

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

NOTE 24 Comparatives

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

Kiwisport Expenditure 2022

As with previous years, the Kiwisport funding we receive from the Ministry has allowed our children to learn and compete in a variety of different sporting codes this year.

In 2022, the Kiwisport funding enabled hundreds of children from Ngongotaha School to take part in Physical Education and various forms of Physical activity. With all the disruptions due to Covid 19 over the past 3 years, we wanted our children to be as active as possible. Unfortunately, many events were cancelled due to group gathering size restrictions.

The funding has been used in many ways to eliminate the barriers stopping children getting involved in sports. For a long time transport was an issue. With the distance we must travel to get into the city to compete, finding funding to cover the costs of buses has always been difficult. Due to the Kiwisport funding, all senior children were able to be transported to interschool sport; netball, hockey, rugby, soccer, miniball as well as a variety of other sporting activities; rippa rugby, hockey training, kapa haka and a dance competition. Transport to games or events is a big expense now and not having to collect from parents for this made this much more manageable and ensured all children could take part.

We have been able to use the Kiwisport funding to subsidise registrations and entry fees. We find taking this cost away from families has enabled children to compete at local and representative levels. We have included into school policy that all sports will cost a maximum of \$40 per child. The rest of the registration or entry fee is covered by Kiwisport funding.

We have also been able to use a small amount of the fund for specific equipment for codes that were new to the school. The children were able to compete with pride and have the necessary tools to take part. This also included ensuring uniforms were of a high standard.

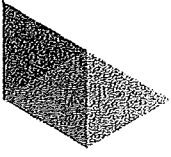
Our team participation rates continue to increase across the school. In 2022 we had 6 netball teams; 1 tackle rugby team, 6 touch teams, 6 hockey teams, 6 miniball teams, 2 rippa rugby teams and one huge dance crew. Many children were also involved with the local soccer club and rugby club as well. We also ran a school athletics day, a school triathlon day and a school walk a thon event. Our netball, miniball, hockey teams also played during the weekend as well as for interschool competitions.

Finally, we have been able to purchase quality equipment for our staff to use in Physical Education lessons and for the children to enjoy in their own time. The Kiwisport funding has been invaluable to the staff and tamariki of Ngongotaha School. We thank the Ministry for their continual support.

Craig McFadyen
Principal, Ngongotaha School.

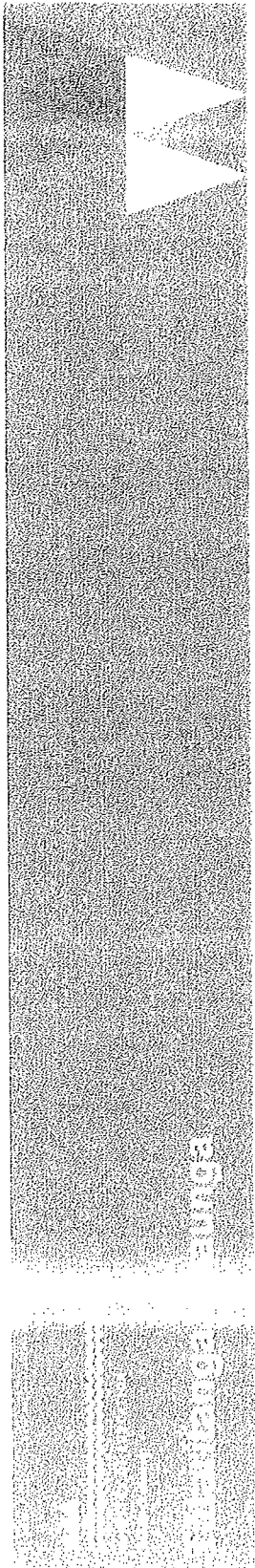
Analysis of Variance Reporting

2022

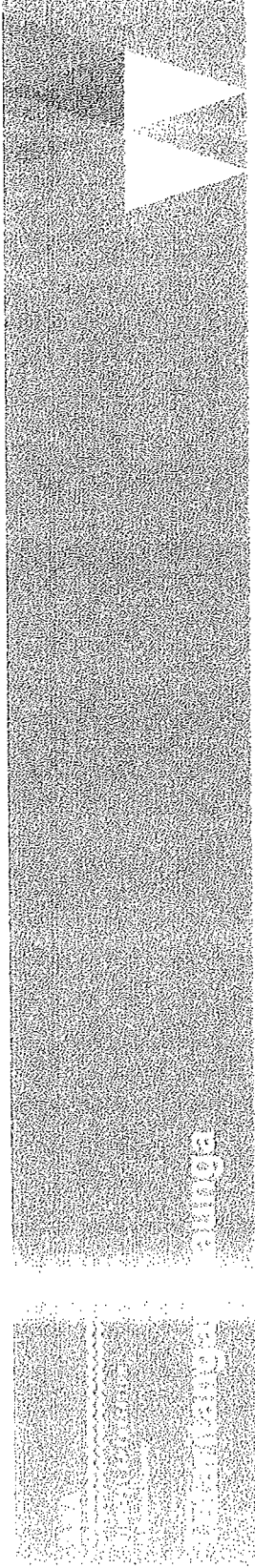


School Name	School Number
Ngongotaha School	1852
Strategic Aim:	All students, including those in a Rumaki setting, can access the New Zealand Curriculum as evidenced by progress and achievement in relation to the levels in the NZ Curriculum.
Annual Aim:	To improve the Achievement Levels in READING
Target:	Year 3 children will have an instructional reading age of Gold, or above, by the end of the school year. Year 6 children will have an instructional reading age across the curriculum at their chronological age, or above, by the end of the school year.
Baseline Data:	End of 2021 data: Year 2 children - 26% (17 of 63 children) are reading below or well below their expected level Year 5 children - 29% (15 of 51 children) are reading below or well below their chronological age.

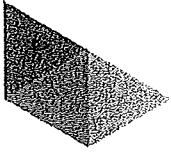
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Review assessment data (Running Records, formal and informal classroom observations) to determine the particular learning needs of the target students Target students to have their individual needs identified and specific programmes (class or withdrawal) put in place to address them. To be recorded in the tracking of target students' forms. Children working well below their chronological age to have an Individual IEP to help identify strengths and areas for development and to accelerate achievement. Next learning steps to be sequential and specific. This is to be shared with team leaders. Planning to reflect the needs of these children. Target children are to have instructional reading daily. Monitoring meetings to discuss the progress of 	<p>This data has been collected on the Y3 target children.</p> <ul style="list-style-type: none"> 36% of students in Year 3 have reached the end of year target 64% of students in Year 3 have not reached the end of year target 4 of these children were new to Ngongotaha School at the start of this year 2 children have ORS funding 17 children in the target group have had some sort of intervention. This is a high need co-hort. <p>This data has been collected on the Y6 target children.</p> <ul style="list-style-type: none"> 79% of students in Year 6 have reached the end of year target 1 child who made great progress received glasses due to a school referral 	<ul style="list-style-type: none"> Phonics teaching in all middle classes Small guided reading groups In class support (ICS) programme for two Year 6 student Classes in the seniors being slightly smaller than previous years PB4L framework - Positive relationships between students, teachers and students, school and whanau; Great Values focussing on achievement, etc High expectations of all students Cultural responsiveness and relational pedagogy Close monitoring of student progress and achievement by class teachers, team leaders and Literacy Curriculum team. This includes the use of IEPs for all students across the 	<p>Senco and Assistant Principal to look at the types of interventions and why they have not worked for some students in the Year 3 cohort.</p> <p>Icept (auditory, spatial and visual memory) testing and programme – will continue through 2023</p> <p>LSC/ Senco to organise parent workshops to help parents at home with literacy. These will be CAKE nights (curriculum and Knowledge evening)</p> <p>Literacy Leader to spend time in junior classes ensuring that junior programme is focussed and targeting acceleration in reading and writing</p>



<p>target students</p> <ul style="list-style-type: none"> • Provide regular opportunities for the target children to read to, and read with an adult to ensure reading mileage • Provide a range of reading material that will engage the reader in meaningful contexts and will expose them to reading across the curriculum • Develop a range of comprehension strategies to ensure these students are reading for meaning • Liaise with families to encourage and promote reading in the home, give out holiday reading packs, advice and resources to support learning at home • Ngati Whakaue Programme for Year 2 target children- Quick 60 • Reading Recovery for Y2 and Y3 target children • Access outside agencies: RTLI/ RTLB/ ICS where deemed necessary and helpful • Literacy team to run staff 	<ul style="list-style-type: none"> • 2 children have ICS funding (one is working at a 5yr reading age) • 1 child had a REAP assessment and is diagnosed with dyslexia and dyspraxia • All Year 6 target children have had training with icept 	<p>school who are working below their expected curriculum levels in reading.</p> <ul style="list-style-type: none"> • Use of student goal sheets which give students greater ownership of their learning. • Icept training for most Year 4-6 students who are not performing where they should be • Use of Behavioural Optometrist, who has picked up some children that required glasses and/or Irlens glasses • Monitoring by the literacy team and LSC and Senco
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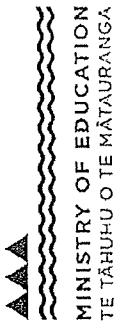


<p>meetings to upskill teachers on specific target children and groups</p> <ul style="list-style-type: none">• Running records completed on all target children at least once a term			
Planning for next year			
See evaluation section above			



Analysis of Variance Reporting

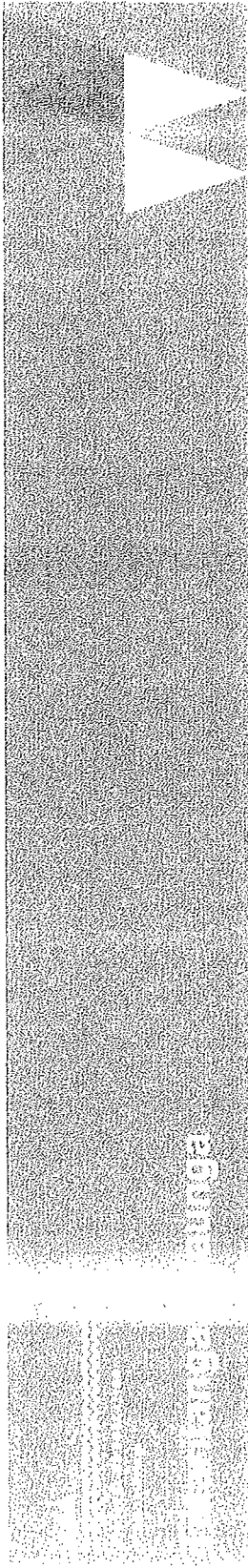
2022



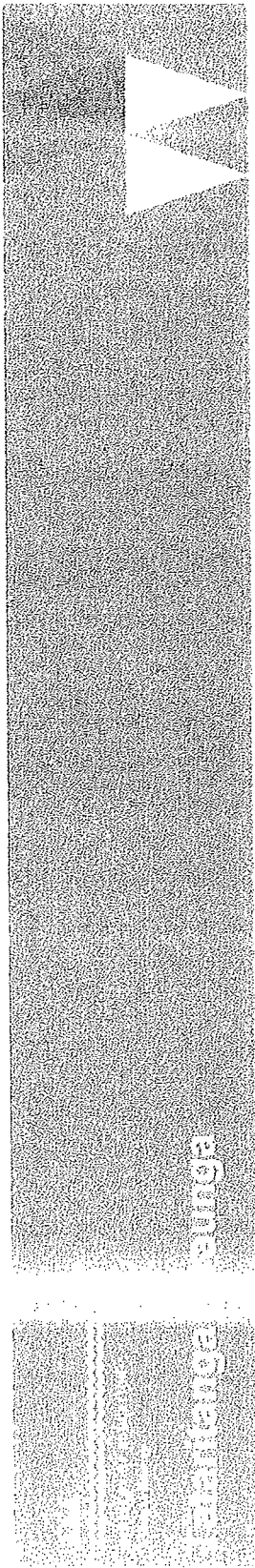
MINISTRY OF EDUCATION
TE TĀHURU O TE MĀTAURANGA

School Name:	Ngongotaha School	School Number:	1852
Strategic Aim:	All students, including those in a Rumaki setting, can access the New Zealand Curriculum as evidenced by progress and achievement in relation to the levels in the NZ Curriculum.		
Annual Aim:	To improve the Achievement Levels in MATHEMATICS		
Target:	Year 5 children will be working independently at Level 2, or above, of the NZ curriculum in Number and Algebra, by the end of November Year 6 children will be beginning to work at Level 3 of the NZ curriculum in Number and Algebra, by the end November		
Baseline Data:	At the end of 2021: Year 4 children 56% (37 of 65 students) were below or well below the expected curriculum level for maths Year 5 children 41% (21 of 51 students) were below or well below the expected curriculum level for maths		

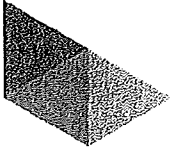
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Class timetables reflect adequate time devoted to the teaching of mathematics. Where possible, the teaching of maths takes place during prime learning times, i.e. before lunchtime. Students are aware of their learning goals and next steps in learning. (Student goal sheets are used across the school.) Maths trajectory sheets are used for all target students across the school. These help to closely monitor progress. Spring Into Maths programmes are in place for most students who are at risk of not meeting the targets. Maths-Whizz (online tutoring programme) supports our year 5 and 6 students with their learning and compliments the in-class programmes. 	<p><u>Year 5 Analysis:</u> This data has been collected on just the target children.</p> <ul style="list-style-type: none"> 25/59 (42%) of students have made progress and are now exceeding the target 12/24 (50%) of boys have made progress and are now exceeding the target 12/31 (39%) of Maori students have made significant progress and have exceeded the target <p><u>Year 6 Analysis:</u> This data has been collected on just the target children.</p> <ul style="list-style-type: none"> 26/51 (51%) of students have made progress and are now exceeding the target 14/26 (54%) of boys have made progress and are exceeding the target 10/25 (40%) of Maori students have made 	<ul style="list-style-type: none"> There will have been some changes in the cohort since the end of last year, with some students leaving the school and some new students enrolling. Low attendance rates have had a negative impact on results 	<ul style="list-style-type: none"> Our school is very well-resourced in this area. An appropriate maths budget will be set by the BOT for the purchase of any maths resources deemed necessary by the maths curriculum team, as well as for professional development opportunities for teachers. Two teachers who took part in the Just in Time Maths PLD in 2022 to provide support and PLD to other staff members



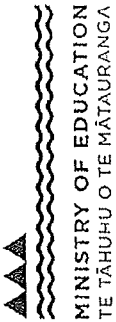
	<p>progress and are exceeding the target</p> <ul style="list-style-type: none"> At the end of 2021, 56% of the current year 5 students were working at or above their expected curriculum level. According to teacher OTJs, at mid-year, 59% of the year 5 students were on track to be working at their expected curriculum level by the end of the year (i.e. meeting the target). End-of-year OTJ data shows that only 42% of students are working at or above the expected level, and 58% are working below the expected level. These results show an overall decline. End of 2021 data showed girls performing better than boys. We now have boys performing better than girls. 		
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		<ul style="list-style-type: none">• Non-Māori students are still performing slightly better than Māori.	
Planning for next year:			
See Evaluation section above.			



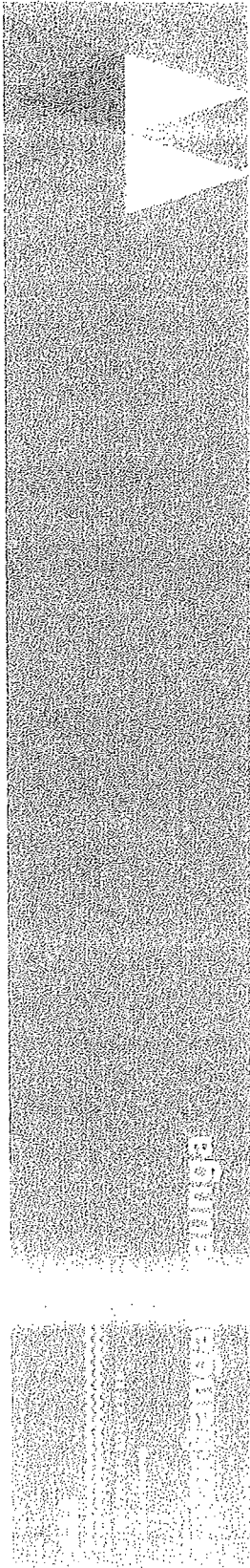
Analysis of Variance Reporting 2022



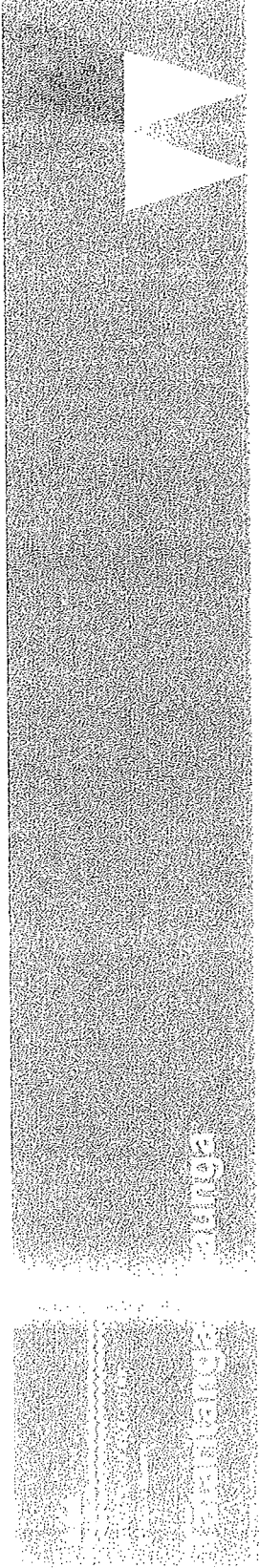
MINISTRY OF EDUCATION
TE TĀHŪHU O TE MĀTAURANGA

School Name	School Number
Ngongotaha School	1852
Strategic Aim:	All students, including those in a Rumaki setting, can access the NZ Curriculum as evidenced by progress and achievement in relation to the levels in the NZC.
Annual Aim:	To improve the Achievement Levels in WRITING
Target	Target cohort- Year 4, Year 5 and Year 6 All target children will have moved at least 2 Asttle sublevels, by the end of the school year
Baseline Data:	End of 2021 data: Year 3 children 31% (23 of the 74 students) are writing well below or below their expected level Year 4 children 35% (23 of the 65 students) are writing well below or below their expected level Year 5 children 29% (15 of the 51 students) are writing well below or below their expected level

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>
<ul style="list-style-type: none"> Target students to have their individual needs identified and specific programmes put in place to address them. These are to be recorded in the tracking of target students' forms. Children working well below their chronological age are to have an Individual IEP to help identify strengths and areas for development. <p>Next learning steps to be sequential and specific and timely.</p> <ul style="list-style-type: none"> They are to have instructional writing daily. (Mon-Thurs) Monitoring meetings to discuss the progress of target students Moderation between classes and schoolwide to ensure assessment consistency schoolwide Provide regular opportunities for the target children to write on a range of contexts that are meaningful and relevant to their world Spelling lists for children (see change to assessment 	<p><u>Year 4 Analysis:</u> This data has been collected on just the target children.</p> <ul style="list-style-type: none"> 70% of students have made progress of two sublevel - equivalent to 1 year of learning 23% of students have made progress of one sublevel - equivalent to 6 months learning 7% of students have made no progress of sublevels 1 IWS child receive IWS funding 1 ICS child receive ICS funding 2 new children have joined our school this year 8 children have had some intervention this year <p><u>Year 5 Analysis:</u> This data has been collected on just the target children.</p> <ul style="list-style-type: none"> 48% of students have made progress of two 	<ul style="list-style-type: none"> Strong collegial support throughout the school. Experienced teachers with sound personal and professional knowledge and pedagogy. PB4L framework - Positive relationships between students, teachers and students, school and whanau; Great Values focussing on achievement, etc. High expectations of all students. Cultural responsiveness and relational pedagogy. Close monitoring of student progress and achievement by class teachers, team leaders and Literacy Curriculum team. This includes the use of IEPs for all students across the school who are working below their expected curriculum levels in writing. 	<p>Senco and LSC to look at the types of interventions and why they have not worked for some students</p> <p>Icept (auditory, spatial and visual memory) testing and programme – continued on in 2023</p> <p>LSC/ Senco to continue to organise parent workshops to help parents at home with written literacy</p> <p>Literacy Leader to spend time in Senior classes ensuring that programmes are focussed and targeting acceleration in writing</p>



<ul style="list-style-type: none"> timetable) Liaise with families to encourage and promote the sharing of writing in the home. CAKE evening Access outside agencies: RTLit/ RTLB/ ICS where deemed necessary and helpful Ngati Whakaue targeted at Year 3, 4 and 5 children Literacy team to run staff meetings to upskill teachers on specific target children and groups 	<p>sublevel - equivalent to 1 year of learning</p> <ul style="list-style-type: none"> 24% of students have made progress of one sublevel - equivalent to 6 months learning 28% of students have made no progress of sublevels 1 ICS child receive ICS funding 3 children have had some intervention this year and all children have had icept this year <p><u>Year 6 Analysis:</u> This data has been collected on just the target children.</p> <ul style="list-style-type: none"> 10/23 (44%) of students have made progress of two sublevel - equivalent to 1 year of learning 6/23 (26%) of students have made progress of one sublevel - equivalent to 6 months learning 	<ul style="list-style-type: none"> Use of student goal sheets which give students greater ownership of their learning. Children writing about topics that interest them. Icept training for most Year 4-6 students who are not performing where they should be Use of Behavioural Optometrist, who has picked up some children that required glasses and/or Iriens glasses Monitoring by the literacy team and LSC and Senco 	
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	<ul style="list-style-type: none"> • 7/23 (30%) of students have made no progress of sublevels • 2 children receive ICS funding • 1 child received glasses during this year • All children have had icept this year 		
Planning for next year			
See Evaluation section above			