

Longburn School

Annual Report

For the year ended 31 December 2022

School Directory

Ministry Number: 2388

Principal: Joanne (Jo) Emerson

School Address: Carey Street, Longburn

School Postal Address: Carey Street, Longburn, Palmerston North, 4412

School Phone: 06 355 1642

School Email: rachelstevens@longburn.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

Longburn School

Annual Report - For the year ended 31 December 2022

Index

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

Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Longburn 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.

Romina Iwikau

Full Name of Presiding Member

Romina Iwikau

Signature of Presiding Member

Date: 31 May 2023

Joanne Ruth Emerson

Full Name of Principal

Joanne Ruth Emerson

Signature of Principal

Date: 31 May 2023

Longburn School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,414,036	1,173,447	1,341,926
Locally Raised Funds	3	23,220	7,250	19,077
Interest Income		4,687	1,000	1,459
Gain on Sale of Property, Plant and Equipment		26	-	48
Other Revenue		37,400	-	-
		<u>1,479,369</u>	<u>1,181,697</u>	<u>1,362,510</u>
Expenses				
Locally Raised Funds	3	6,911	7,200	18,096
Learning Resources	4	934,550	858,766	916,773
Administration	5	214,472	102,650	143,041
Finance		557	350	471
Property	6	211,122	252,334	189,095
Other Expenses	7	5,629	8,550	4,107
Loss on Disposal of Property, Plant and Equipment	12	32,969	-	408
		<u>1,406,210</u>	<u>1,229,850</u>	<u>1,271,991</u>
Net Surplus / (Deficit) for the year		73,159	(48,153)	90,519
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>73,159</u></u>	<u><u>(48,153)</u></u>	<u><u>90,519</u></u>

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

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		571,414	401,757	477,678
Total comprehensive revenue and expense for the year		73,159	(48,153)	90,519
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,217
Equity at 31 December		644,573	353,604	571,414
Accumulated comprehensive revenue and expense		644,573	353,604	571,414
Equity at 31 December		644,573	353,604	571,414

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.

Longburn School Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	616,727	101,640	489,154
Accounts Receivable	9	79,265	56,886	95,001
GST Receivable		1,378	-	-
Prepayments		2,744	5,424	3,895
Inventories	10	3,396	4,030	5,703
Investments	11	-	172,444	173,870
		<u>703,510</u>	<u>340,424</u>	<u>767,623</u>
Current Liabilities				
GST Payable		-	9,230	20,686
Accounts Payable	13	83,791	80,874	83,860
Revenue Received in Advance	14	2,732	5,050	7,348
Provision for Cyclical Maintenance	15	9,333	-	-
Finance Lease Liability	16	3,365	3,262	3,449
Funds held in Trust	17	2,885	75	75
Funds held for Capital Works Projects	18	114,809	-	241,900
		<u>216,915</u>	<u>98,491</u>	<u>357,318</u>
Working Capital Surplus/(Deficit)		486,595	241,933	410,305
Non-current Assets				
Property, Plant and Equipment	12	232,834	199,494	231,233
		<u>232,834</u>	<u>199,494</u>	<u>231,233</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	69,766	83,264	65,435
Finance Lease Liability	16	5,090	4,559	4,689
		<u>74,856</u>	<u>87,823</u>	<u>70,124</u>
Net Assets		<u>644,573</u>	<u>353,604</u>	<u>571,414</u>
Equity		<u>644,573</u>	<u>353,604</u>	<u>571,414</u>

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

Longburn School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		397,873	301,585	365,535
Locally Raised Funds		54,833	7,250	20,086
Goods and Services Tax (net)		(22,064)	-	11,456
Payments to Employees		(162,101)	(152,100)	(160,444)
Payments to Suppliers		(124,323)	(243,109)	(118,359)
Interest Paid		(557)	(350)	(471)
Interest Received		4,687	1,000	1,600
Net cash from/(to) Operating Activities		148,348	(85,724)	119,403
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		26	-	48
Purchase of Property Plant & Equipment (and Intangibles)		(67,089)	(10,000)	(59,523)
Purchase of Investments		-	-	(1,426)
Proceeds from Sale of Investments		173,869	-	-
Net cash from/(to) Investing Activities		106,806	(10,000)	(60,901)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,217
Finance Lease Payments		(2,024)	(2,855)	(1,832)
Funds Administered on Behalf of Third Parties		(125,557)	-	229,048
Net cash from/(to) Financing Activities		(127,581)	(2,855)	230,433
Net increase/(decrease) in cash and cash equivalents		127,573	(98,579)	288,935
Cash and cash equivalents at the beginning of the year	8	489,154	200,219	200,219
Cash and cash equivalents at the end of the year	8	616,727	101,640	489,154

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.

Longburn School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	8 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

t) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	475,773	301,585	413,721
Teachers' Salaries Grants	778,685	685,594	775,733
Use of Land and Buildings Grants	152,139	186,268	139,689
Other Government Grants	7,439	-	12,783
	1,414,036	1,173,447	1,341,926

The school has opted in to the donations scheme for this year. Total amount received was \$20,550.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	8,967	3,000	2,759
Fees for Extra Curricular Activities	3,293	1,000	3,139
Trading	3,986	-	9,942
Fundraising & Community Grants	6,974	3,250	3,237
	23,220	7,250	19,077
Expenses			
Extra Curricular Activities Costs	3,383	7,200	5,035
Trading	2,307	-	12,963
Fundraising & Community Grant Costs	1,242	-	98
Pta Account	(21)	-	-
	6,911	7,200	18,096
<i>Surplus for the year Locally raised funds</i>	16,309	50	981

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	29,026	29,300	18,328
Library Resources	1,277	1,130	1,040
Employee Benefits - Salaries	854,558	779,594	852,184
Staff Development	7,491	13,900	4,847
Depreciation	40,455	32,942	38,960
Extra Curricular Activities	1,743	1,900	1,414
	934,550	858,766	916,773

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,362	4,362	4,235
Board Fees	2,230	4,500	1,960
Board Expenses	6,748	10,940	6,929
Communication	2,037	2,350	1,828
Consumables	2,663	5,850	3,586
Other	6,865	8,548	7,768
Employee Benefits - Salaries	67,291	58,100	52,959
Insurance	1,114	-	1,306
Service Providers, Contractors and Consultancy	8,400	8,000	7,920
Healthy School Lunch Programme	112,762	-	54,550
	214,472	102,650	143,041

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,346	7,050	7,046
Cyclical Maintenance Provision	13,664	13,666	15,307
Grounds	15,686	22,800	6,353
Heat, Light and Water	8,533	9,600	11,192
Rates	2,217	1,900	1,858
Repairs and Maintenance	9,128	9,050	5,538
Use of Land and Buildings	152,139	186,268	139,689
Security	3,409	2,000	2,112
	211,122	252,334	189,095

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

7. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	-	-	134
Impairment of Inventories	-	-	320
Transport	5,629	8,550	3,653
	5,629	8,550	4,107

8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	616,727	101,640	489,154
Cash and cash equivalents for Statement of Cash Flows	616,727	101,640	489,154

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

Of the \$616,727 Cash and Cash Equivalents \$114,809 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

9. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	488	982	663
Receivables from the Ministry of Education	-	-	4,023
Banking Staffing Underuse	18,927	-	29,250
Interest Receivable	-	141	-
Teacher Salaries Grant Receivable	59,850	55,763	61,065
	<u>79,265</u>	<u>56,886</u>	<u>95,001</u>

Receivables from Exchange Transactions	488	1,123	4,686
Receivables from Non-Exchange Transactions	78,777	55,763	90,315
	<u>79,265</u>	<u>56,886</u>	<u>95,001</u>

10. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery Account	-	320	-
Uniform	3,396	3,710	5,703
	<u>3,396</u>	<u>4,030</u>	<u>5,703</u>

11. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	-	172,444	173,870
	<u>-</u>	<u>172,444</u>	<u>173,870</u>
Total Investments	<u>-</u>	<u>172,444</u>	<u>173,870</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	113,246	4,391	(6,214)	-	(8,001)	103,422
Furniture and Equipment	57,707	22,270	(373)	-	(13,471)	66,133
Information and Communication Technology	22,370	4,444	(114)	-	(10,104)	16,596
Motor Vehicles	28,881	39,820	(26,268)	-	(4,767)	37,666
Leased Assets	8,031	4,058	-	-	(3,854)	8,235
Library Resources	998	42	-	-	(258)	782
Balance at 31 December 2022	231,233	75,025	(32,969)	-	(40,455)	232,834

The net carrying value of equipment held under a finance lease is \$8,235 (2021: \$8,031)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	192,744	(89,322)	103,422	198,893	(85,647)	113,246
Furniture and Equipment	194,246	(128,113)	66,133	184,206	(126,499)	57,707
Information and Communication Technology	61,220	(44,624)	16,596	61,026	(38,656)	22,370
Motor Vehicles	39,820	(2,154)	37,666	38,142	(9,261)	28,881
Leased Assets	13,461	(5,226)	8,235	22,825	(14,794)	8,031
Library Resources	37,323	(36,541)	782	37,306	(36,308)	998
Balance at 31 December	538,814	(305,980)	232,834	542,398	(311,165)	231,233

13. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,345	16,048	14,279
Accruals	2,908	3,333	2,824
Employee Entitlements - Salaries	59,850	55,763	61,065
Employee Entitlements - Leave Accrual	5,688	5,730	5,692
	83,791	80,874	83,860
Payables for Exchange Transactions	83,791	80,874	83,860
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	83,791	80,874	83,860

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Fees in Advance	2,512	1,709	1,676
Sponsorship in Advance	-	2,591	1,957
Fundraising in Advance	220	-	3,715
MOE Grants in Advance	-	750	-
	<u>2,732</u>	<u>5,050</u>	<u>7,348</u>

15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	65,435	69,598	55,932
Increase to the Provision During the Year	13,664	13,666	13,666
Use of the Provision During the Year	-	-	(5,804)
Other Adjustments	-	-	1,641
Provision at the End of the Year	<u>79,099</u>	<u>83,264</u>	<u>65,435</u>
Cyclical Maintenance - Current	9,333	-	-
Cyclical Maintenance - Non current	69,766	83,264	65,435
	<u>79,099</u>	<u>83,264</u>	<u>65,435</u>

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

16. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,990	3,262	3,970
Later than One Year and no Later than Five Years	5,681	4,559	5,405
Future Finance Charges	(1,216)	-	(1,237)
	<u>8,455</u>	<u>7,821</u>	<u>8,138</u>
Represented by			
Finance lease liability - Current	3,365	3,262	3,449
Finance lease liability - Non current	5,090	4,559	4,689
	<u>8,455</u>	<u>7,821</u>	<u>8,138</u>

17. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,885	75	75
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	2,885	75	75

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
ILE Alterations		212459	180,013	7,667	(127,591)	-	60,089
SIP Entrance & Carpark		221884	61,887	-	(7,167)	-	54,720
Totals			241,900	7,667	(134,758)	-	114,809

Represented by:

Funds Held on Behalf of the Ministry of Education	114,809
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Special Needs Mod - Bathroom		213278	(1,787)	6,027	(4,240)	-	-
Fountains & Watermains		212458	1,409	(109)	(1,300)	-	-
ILE Alterations		212459	13,467	200,962	(34,416)	-	180,013
Toilet Repairs (Water Damage)		214720	540	760	(1,300)	-	-
SIP Entrance & Carpark		221884	(4,181)	69,318	(3,250)	-	61,887
Learning Support Modifications		253375	-	21,220	(21,220)	-	-
Totals			9,448	298,178	(65,726)	-	241,900

Represented by:

Funds Held on Behalf of the Ministry of Education	241,900
Funds Receivable from the Ministry of Education	-

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,230	1,960
 <i>Leadership Team</i>		
Remuneration	241,335	141,962
Full-time equivalent members	2.00	1.00
 Total key management personnel remuneration	243,565	143,922

There are 5 members of the Board excluding the Principal. The Board had held 5 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

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

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

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

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

\$274,200 contract for the ILE Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$237,647 has been received of which \$177,558 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$87,318 contract for the SIP Entrance & Carpark as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,318 has been received of which \$14,598 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$274,200 contract for the ILE Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$229,980 has been received of which \$49,967 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$87,318 contract for the SIP Entrance & Carpark as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,318 has been received of which \$7,431 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

24. 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	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	616,727	101,640	489,154
Receivables	79,265	56,886	95,001
Investments - Term Deposits	-	172,444	173,870
Total Financial assets measured at amortised cost	695,992	330,970	758,025

Financial liabilities measured at amortised cost

Payables	83,791	80,874	83,860
Finance Leases	8,455	7,821	8,138
Total Financial Liabilities Measured at Amortised Cost	92,246	88,695	91,998

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Longburn School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board 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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

-23-

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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Longburn School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Shayn Hona	Presiding Member	Elected	Jun 2025
Romina Iwikau	Presiding Member	Elected	Jun 2025
Joanne Emerson	Principal	ex Officio	
Glenn Connelly	Parent Representative	Elected	Jun 2025
Jack Paki	Parent Representative	Elected	Jun 2025
Jeff Mabbett	Parent Representative	Elected	Jun 2025
Daegan Smith	Parent Representative	Elected	May 2022
Nadia Jack	Parent Representative	Elected	May 2022
Matthew McEwen	Staff Representative	Elected	Jun 2025

Longburn School

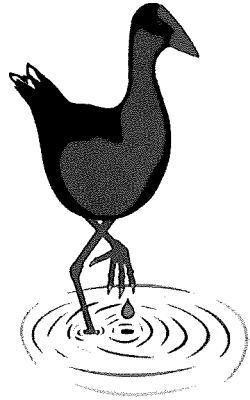
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,740 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

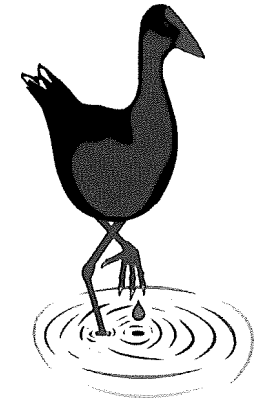
For the year ended 31st December 2022 the Longburn School Board:

- 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.



LONGBURN SCHOOL

Analysis of Variance



Ministry of Education # 2388



2022

Schoolwide Achievement Targets - 2022

Writing

Our 2021 analysed data showed that:

Only 61% of our children were achieving at or above the benchmark expectations, with our junior school data lowering our schoolwide data percentages.

Our data reflects the collective achievement of all our learners, including those with special needs.

2022 Target:

'To increase the number of Yr 2, 3 and 4 students (2021 Yr 1, 2 and 3 cohorts), and our Male and Māori students achieving at or above the benchmark expectations'.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> ➤ Created a Lead Teacher of Literacy position and utilised this teachers knowledge and best practices to support teacher development in literacy. ➤ Continued embedding of the PLD around integrating reading and writing skills within learning programmes, especially through MSL. ➤ Enhanced moderation systems and improved collaboration between teachers when marking, reviewing and moderating writing samples. This moderation, along with planning and assessment, utilised the Literacy Poutama earlier developed. ➤ Utilised the PaCT tool in writing, supporting the strengthening of moderation processes. ➤ Ongoing 'Literacy Data' Meetings each term. ➤ Targeted teacher-aide support. ➤ Ongoing expectation of 'explicit' and 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions). 	<p>Our 2022 analysed data shows that... At the end of term 4 2022 the percentage of learners achieving at or above the benchmark expectation had decreased from 61% (end of 2021) to 54%.</p> <p><i>Our target cohorts for 2022 were our Yr 2, 3 and 4 cohorts, along with our Male and Māori students.</i></p> <p>Ethnicity and Gender: Māori female students had, in recent years, been generally achieving below expectation. There has been a steady improvement in their achievement since the end of 2020 which saw only 41% achievement. At the end of 2022 70% of female Māori students are achieving at or above benchmark expectations.</p> <p>53 % of our Male Māori students are achieving at or above benchmark expectation, This cohort remains a target for improvement in 2023.</p>	<p>This data includes an increased number of students with identified Special Needs (including ORS and ESOL), indicating that we need to further review both our writing programme and moderation of the data. Achievement levels in the mid to lower year levels (Yrs 1-5) of the school need targeted monitoring, with identified students continuing with their writing needs being supported.</p> <p>Staff changes in the Junior HUB with new staff requiring PLD and induction into our literacy approaches.</p> <p>Use of our new Literacy Poutama for planning, teaching and assessment which likely identified 'holes in teaching and learning' that created a lower 'Global Achievement Level' for some learners.</p> <p>Implications on students and families due to COVID19 Pandemic. The MSL approach to teaching and</p>	<p>Achievement target for 2023:</p> <p><i>Our 2023 Writing Target will need to focus on our Male and Maori students, along with our 2023 Yr 2-6 and Yr 8 students (2022 Yrs 1-5 & Yr 7).</i></p>

		<p>learning of literacy was maintained over this time as well but with difficulty as it was much more difficult to model, teach, monitor and assess when children were required to participate in their learning remotely.</p> <p><i>The literacy capital of many of our new entrants when they start school remains a concern.</i></p>	
--	--	---	--

Planning for next year (2023 identified next steps):

- Lead Teacher Literacy to continue to support teachers growth in practice in this area.
- Further develop intervention programmes with an emphasis on better supporting the needs of mainly our Junior School and Māori learners across our school.
- Ensure that any new staff to the school are brought up to speed with our Literacy Programmes (especially the MSL Approach) through both inservice and external PLD.
- Continue implementing our Literacy Data Meetings.
- Utilise our recently developed 'Literacy Poutama' to support teachers planning and assessment.
- Continuing use of the PaCT tool in writing to support in further enhancing moderation processes, accessing PLD as able to support teachers new to the school and/or with less experience in the tools application.
- Further review, develop and trial systems that promote learner engagement and motivate learners as writers.
- Continue developing formative assessment systems to support learners knowing their next learning steps and developing their own agency.
- Ensure external support (RT Lit, MoE) sought in a timely manner for targeted learners who are not showing adequate progress over time.
- Ongoing expectation of 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions.
- Analysis of our new 'On Entry Survey' which includes a motor skills assessment, the 5 Week Survey, and after 1 Yr Survey data to ensure early intervention.
- Continue to develop and strengthen our networks with Early Childhood Centres.
- Establish 'Early Literacy Foundation' workshops as part of our transition to school programme.
- X-Grouping for MSL - schoolwide if needs reflect this to be the best way to deliver the learning.
- HUB 2Learners participating in 'Writer's Toolbox' online learning with the programme overseen by the HUB 2 Manu Akoranga.

Reading

Our end of term 4 2021 data showed that
 78% of our students were achieving at or above the benchmark expectation. Our target for 2023 will need to focus on the progress and achievement of our Male Māori students' and our Yr 5 cohort.

Our data reflects the collective achievement of all our learners, including those with special needs.

2022 Target:

'To increase the number of students, especially the Yr 3 cohort (in particular our male Māori students in this cohort), achieving at or above the Benchmark expectations in Reading'.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
---------------------------	---------------------------	---	-----------------------------

<ul style="list-style-type: none"> ➤ Created a Lead Teacher of Literacy position and utilised this teachers knowledge and best practices to support teacher development in literacy. ➤ Continued embedding of the PLD around integrating reading and writing skills within learning programmes. ➤ Enhanced moderation systems and improved collaboration between teachers when marking, reviewing and moderating writing samples. This moderation, along with planning and assessment, utilised the Literacy Poutama earlier developed. ➤ Ongoing 'Literacy Data' Meetings each term. ➤ Targeted teacher-aide support. ➤ Utilised the PaCT tool in writing, supporting the strengthening of moderation processes. ➤ Ongoing expectation of 'explicit' and 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions). ➤ MSL school video resources utilised to support teacher practice and remote learning. ➤ Further development of teacher knowledge around phonological and phonemic awareness. ➤ Collaboration around developing strategies and resources to further support struggling readers. ➤ Maintained 'Early Words' Programme. ➤ Continued with the implementation of the 'Stepsweb Online Literacy Programme' to support targeted learners and reinforce what was taught through explicit teaching by class teacher. ➤ Facilitated the 'Reading Together Programme' for our Junior School parents. 	<p>Our 2022 analysed data shows that... At the end of term 4 2022 our analysed data showed that 80% of our students were achieving at or above the benchmark expectation.</p> <p>This data includes an increased number of students with identified Special Needs (including ORS and ESOL), indicating that our approach to teaching reading is showing some very good results over time.</p> <p>Cohorts: Our target cohorts for 2022 were the Yr 2 and 3 cohorts (2021 Yrs 1 and 2) cohorts, along with our Māori students</p> <p>Our Yr 3 2022 cohort, previously targeted, now has 80 % achieving at or above expectation.</p> <p>Ethnicity and Gender: Our male Māori students are overrepresented in our below expectation data, with only 53% of this cohort achieving at or above expectation.</p>	<p>A strong MSL approach to the teaching of literacy was maintained over this period of time, with resources created to support both students (and their whanau) and teachers whether teaching and learning face to face or remotely (e.g. video recordings). Students were able to be supported with their reading needs through targeted interventions (remote learning sessions scheduled with teachers and/or teacher-aides) and cross-grouping (when onsite).</p> <p>Staff changes in the Junior HUB saw new staff being inducted into our MSL approach and the recorded video sessions that were available for this approach meant new staff had ongoing access to this resource to support their planning and teaching.</p> <p>Implications on students and families due to COVID19 Pandemic.</p> <p><i>The literacy capital of many of our new entrants when they start school remains a concern, however in reading the Junior HUB .</i></p>	<p>Achievement target for 2023:</p> <p><i>'To increase the percentage of our male Māori students and our Yr 5 cohort achieving at or above the Benchmark expectations in Reading'.</i></p>
--	---	---	---

Planning for next year (2023 identified next steps):

- Lead Teacher Literacy to be released as able to support literacy across the school (mainly MSL).
- Further develop intervention programmes with an emphasis on better supporting the needs of mainly our Junior School and Māori learners across our school.
- Ensure that any new staff to the school are brought up to speed with our Literacy Programmes (especially the MSL Approach) through both inservice and external PLD.
- Continue implementing our Literacy Data Meetings.
- Continue utilising the 'Literacy Poutama' to support teachers planning and assessment.
- Continue developing formative assessment systems to support learners knowing their next learning steps and developing their own agency.
- Ensure external support (RT Lit, MoE) sought in a timely manner for targeted learners who are not showing adequate progress over time.
- Ongoing expectation of 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions).
- Analysis of our new 'On Entry Survey' which includes a motor skills assessment, the 5 Week Survey, and after 1 Yr Survey data to ensure early intervention.
- Continue to develop and strengthen our networks with Early Childhood Centres.
- Establish 'Early Literacy Foundation' workshops as part of our transition to school programme.
- X-Grouping for MSL - schoolwide if needs reflect this to be the best way to deliver the learning.
- Continue holding the 'Reading Together Programme'.

Numeracy

Our end of term 4 2021 data showed that

67% of our students were achieving at or above the benchmark expectations. A slight decrease in the overall result but with the increased number of students with identified Special Needs (including ORS and ESOL) this would indicate that our data is trending in the right direction.

Our data reflects the collective achievement of all our learners, including those with special needs.

2022 Target:

Our targeted cohorts for 2022 were our Yr 3, 4 and 7 students, with Māori female also remaining a target. Our female Māori students showed satisfactory progress over the year, along with the Yr 3 and 4 cohorts.

Actions (what did we do?)

Outcomes (what happened?)

Reasons for the variance (why did it happen?)

Evaluation (where to next?)

<ul style="list-style-type: none"> ➤ 'SPRING into MATHS' resources and PLD for all teachers and teacher-aides in this programme which was then implemented schoolwide as relevant. ➤ Integrated Maths (Number) data into our termly Literacy Data Meetings. ➤ Continued use of the PaCT tool in Maths to support in further enhancing moderation processes. ➤ Continued developing formative assessment systems to support learners knowing their next learning steps and developing their own agency. ➤ Ensured external support (RTL, MoE) sought in a timely manner for targeted learners who are not showing adequate progress over time. ➤ Ongoing expectation of 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions). ➤ Continued developing pedagogy around 'Effective Maths Teaching / Classrooms', including the implementation of the Matrix of Effective Teacher Practice. ➤ Maths Lead Teacher identified. ➤ Maths LT to facilitate some PLD (e.g. via https://nzmaths.co.nz/interactive-pd-modules) ➤ Lead (or expert) Teacher of Maths to organise and facilitate workshops for parents/whānau - an overview of maths (stages, resources, ...). ➤ Effectively and explicitly sharing learning progressions with students and parents (BUMP IT UP WALLS, etc).. ➤ In-school identification of expert teachers and provision for development of coaching and mentoring skills to build leadership capabilities in these practitioners. ➤ Student survey (attitudes, experiences, perceived strengths/ weaknesses). 	<p>Our 2022 analysed data shows that... Our term 4 2022 analysed data showed 67% of our students were achieving at or above the benchmark expectations. A slight decrease in the overall result but with the increased number of students with identified Special Needs (including ORS and ESOL) this would indicate that our data is trending in the right direction. It will be interesting to be able to reflect on the impact of DMIC after its second year of implementation at the end of 2023.</p> <p>Cohorts, Ethnicity and Gender: <i>Our targeted cohorts for 2022 were our Yr 3, 4 and 7 students, with Māori female also remaining a target. Our female Māori students showed satisfactory progress over the year, along with the Yr 3 and 4 cohorts. They no longer remain as a focus as we set the targets for 2023. We do however need to monitor closely the progress and achievement of our 2023 Yr 6, 7 and 8 cohorts, along with our Māori male students.</i></p>	<p>A reliance on students engagement with an online Maths Programme (MathsWhizz) to maintain learning and progress in this area through Google Classroom (for remote learning and when onsite) was detrimental to students. Effective monitoring of engagement, progress and achievement, and needs appeared to be lacking in some cases.</p> <p>Staff changes.</p> <p>Implications on students and families due to COVID19 Pandemic.</p>	<p>Achievement target for 2023:</p> <p><i>'To increase the percentage of our Yr 6, 7 and 8 students, along with our male Māori students, achieving at or above the benchmark expectations'</i></p>
---	--	---	---

<ul style="list-style-type: none"> ➤ Identify teaching staff Professional Development needs and access appropriate PLD or in-school support. ➤ Ongoing expectation of 'explicit teaching' of maths to meet the needs of individual learners. ➤ Completed our first year in DMIC. 			
<p>Planning for next year (2023):</p> <ul style="list-style-type: none"> ● Maths Lead Teacher (LT) same staff member for 2023 ● Yr 2 of 3 year DMIC contract ● Maths LT to organise/facilitate relevant PLD for staff (based on individual, schoolwide and/or data driven needs). This should include some PLD via https://nzmaths.co.nz/interactive-pd-modules. ● Lead (or expert) Teacher of Maths to organise and facilitate workshops for parents/whānau - an overview of maths (stages, resources, ...). ● Ongoing collection and analysis of Student Voice (attitudes, experiences, perceived strengths/ weaknesses), especially from 'Priority Learners'. ● Utilise the Longburn School <u>Effective Teaching/Learning Matrix</u> (now combining all areas of teaching the curriculum) to support the identification of PLD needs as a part of the Professional Growth Cycle. ● Identify current teaching staff Professional Development needs and access appropriate PLD or in-school support. ● Effectively and explicitly sharing learning progressions with students and parents (BUMP IT UP WALLS, etc).. ● Create opportunities to observe and share effective teaching practice with and of others, both within our school environment and within other relevant learning settings. ● Literacy and Numeracy Data Meetings held once a term (usually Week 8) during term time. ● Analysis of our new 'On Entry Survey' which includes a motor skills assessment, the 5 Week Survey, and after 1 Yr Survey data to ensure early intervention. ● Strong focus on the moderation and consistency of TJ's throughout the school. ● Integrated curriculum planning in line with NZC principles. ● Use of digital technologies to engage students/parents/whānau. ● Implementation and further development of the LSLA to ensure it enhances and supports the development and use of literacy and numeracy. ● Meetings with parents/caregivers for priority learners (end of each term) <p>*It will be interesting to be able to reflect on the impact of DMIC after its second year of implementation at the end of 2023.</p>			

School Wide Actions as a result of analysing 2022 achievement data:

- ✓ Shared ownership of 2023 Targets based on collaboratively unpacking 2022 Data.
- ✓ Target Learners have been identified within each class. These are students who achieved below or well below the Benchmark expectations in 2022 (Reading / Writing / Maths). These students' progress is tracked by the classroom teacher and monitored by the SENCo/Principal.
- ✓ Targeted intervention is required as part of all classroom literacy and maths programmes: This is based on a tiered support model.
- ✓ Teacher planning will document interventions being offered to each target learner and outcomes of these interventions in regards to progress of individual students.
- ✓ Literacy/Numeracy Data Meetings and HUB Meetings will have a major focus on discussing interventions and progress of individual targeted learners.
- ✓ Continue developing (and sourcing) resources that can be accessed onsite or remotely to enhance support for students, whanau and teachers. Extend this to cover writing and math.
- ✓ Review how learning tasks, when completed in the areas of writing and math, are monitored and assessed remotely (when students and/or teachers are using an online platform for engaging in literacy and math and/or when these are a part of contract work for HUB 2 students) . Develop more effective systems to monitor engagement, track progress, and assess in this remote (or contract) teaching and learning realm.
- ✓ Ensure that online programmes are sourced to support learning in literacy and math, not replacing 'teaching' (e.g Stepsweb, MathsWhizz, ...)