

CREATE THINK GROW



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3478
Principal:	Kim Alexander
School Address:	Blakes Road, Prebbleton
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Accountant / Service Provider:

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Christchurch
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PREBBLETON SCHOOL

Annual Report - For the year ended 31 December 2022

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Prebbleton School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Simon Thompson	Presiding Member	Re-Elected Sep 2022	Sep 2025
Bron Hunter	Parent Rep	Elected Sep 2022	Sep 2025
Naomi Crawford	Parent Rep	Elected Sep 2022	Sep 2025
Owen Flattery	Parent Rep	Elected Sep 2022	Sep 2025
Mandy Liu	Parent Rep	Selected Dec 2022	Sep 2025
Steve Harris	Parent Rep	Elected Sep 2022	Oct 2022
Adam Gard'ner	Parent Rep	Re-Elected Jun 2019	Sep 2022
Delys Brough	Presiding Member	Re-Elected Jun 2019	Sep 2022
Hamish Crombie	Parent Rep	Elected Jun 2019	Sep 2022
Stephanie Broomhall	Parent Rep	Elected Jun 2019	Sep 2022
Richie Cawthorn	Staff Rep	Elected Sep 2022	Sep 2025
Katie Tullett	Staff Rep	Elected Jun 2019	Sep 2022
Kim Alexander	Principal (Ex Officio)		

Prebbleton 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.

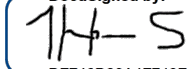
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Simon Thompson

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

31 May 2023

Date:

Kim Alexander

Full Name of Principal

DocuSigned by:

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Signature of Principal

31 May 2023

Date:

Prebbleton 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	4,276,389	4,096,128	4,168,746
Locally Raised Funds	3	258,888	118,400	224,821
Interest Income		23,868	16,000	9,018
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		4,559,145	4,230,528	4,402,585
Expenses				
Locally Raised Funds	3	27,778	1,300	22,046
Learning Resources	4	3,288,314	3,044,923	3,218,087
Administration	5	185,693	174,300	152,437
Finance		1,697	1,750	2,052
Property	6	1,018,119	1,023,125	847,550
Loss on Disposal of Property, Plant and Equipment		14,131	-	3,521
		4,535,732	4,245,398	4,245,693
Net Surplus / (Deficit) for the year		23,413	(14,870)	156,892
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		23,413	(14,870)	156,892

Prebbleton 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		1,420,618	1,420,619	1,217,975
Total comprehensive revenue and expense for the year		23,413	(14,870)	156,892
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	45,751
Equity at 31 December		1,444,031	1,405,749	1,420,618
Accumulated comprehensive revenue and expense		1,444,031	1,405,749	1,420,618
Reserves		-	-	-
Equity at 31 December		1,444,031	1,405,749	1,420,618

Prebbleton School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	125,858	109,118	43,631
Accounts Receivable	8	289,398	263,963	288,540
GST Receivable		20,581	15,000	13,669
Prepayments		1,611	1,000	500
Inventories	9	3,090	3,090	7,617
Investments	10	715,941	800,000	801,858
Funds Receivable for Capital Works Projects	17	57,240	-	574
		1,213,719	1,192,171	1,156,389
Current Liabilities				
Accounts Payable	12	335,451	316,507	276,000
Revenue Received in Advance	13	5,257	3,000	3,920
Provision for Cyclical Maintenance	14	34,273	34,273	-
Finance Lease Liability	15	30,798	30,798	31,196
Funds held in Trust	16	-	-	16
		405,779	384,578	311,132
Working Capital Surplus/(Deficit)		807,940	807,593	845,257
Non-current Assets				
Property, Plant and Equipment	11	690,271	652,337	662,337
		690,271	652,337	662,337
Non-current Liabilities				
Provision for Cyclical Maintenance	14	41,500	41,500	55,500
Finance Lease Liability	15	12,681	12,681	31,476
		54,181	54,181	86,976
Net Assets		1,444,030	1,405,749	1,420,618
Equity		1,444,031	1,405,749	1,420,618

Prebbleton School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		962,547	941,474	719,798
Locally Raised Funds		260,748	121,400	225,756
Goods and Services Tax (net)		(6,913)	(5,000)	(12,637)
Payments to Employees		(585,086)	(409,900)	(383,440)
Payments to Suppliers		(397,692)	(315,595)	(355,348)
Interest Paid		(1,697)	(1,750)	(2,052)
Interest Received		17,847	9,979	9,675
Net cash from/(to) Operating Activities		249,754	340,608	201,752
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(3,521)
Purchase of Property Plant & Equipment (and Intangibles)		(164,218)	(129,759)	(127,925)
Purchase of Investments		-	(200,000)	(261,122)
Proceeds from Sale of Investments		85,917	-	-
Net cash from/(to) Investing Activities		(78,301)	(329,759)	(392,568)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	45,751
Finance Lease Payments		(32,544)	(17,200)	(22,464)
Funds Administered on Behalf of Third Parties		(56,682)	-	(23,450)
Net cash from/(to) Financing Activities		(89,226)	(17,200)	(163)
Net increase/(decrease) in cash and cash equivalents		82,227	(6,351)	(190,979)
Cash and cash equivalents at the beginning of the year	7	43,631	115,469	234,610
Cash and cash equivalents at the end of the year	7	125,858	109,118	43,631

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.

Prebbleton School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) 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.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–50 years
Board Owned Buildings	10–50 years
Furniture and equipment	7–10 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3–5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from parent payments 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 international students, should the School be unable to provide the services to which they relate.

n) 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 Revenue and Expense.

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

o) Funds held for Capital works

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

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

p) 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.

q) 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.

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.

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.

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	919,091	738,830	789,964
Teachers' Salaries Grants	2,552,673	2,552,673	2,702,043
Use of Land and Buildings Grants	804,625	804,625	670,307
Other Government Grants	-	-	6,432
	4,276,389	4,096,128	4,168,746

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	158,919	98,000	143,679
Fees for Extra Curricular Activities	44,857	-	40,004
Trading	28,636	20,400	21,283
Fundraising & Community Grants	3,630	-	1,811
Other Revenue	22,846	-	18,044
	258,888	118,400	224,821
Expenses			
Extra Curricular Activities Costs	16,213	800	14,474
Trading	9,030	500	6,867
Fundraising and Community Grant Costs	2,535	-	705
	27,778	1,300	22,046
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	231,110	117,100	202,775

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	164,594	87,600	137,147
Equipment Repairs	17,913	4,000	13,150
Information and Communication Technology	6,684	10,700	6,272
Library Resources	2,351	1,750	2,558
Employee Benefits - Salaries	2,932,752	2,778,673	2,897,248
Staff Development	28,516	52,200	35,546
Depreciation	135,504	110,000	126,166
	3,288,314	3,044,923	3,218,087

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,038	6,500	5,750
Board Fees	2,445	4,000	3,035
Board Expenses	10,064	14,100	9,050
Communication	6,160	17,000	12,105
Consumables	12,773	13,500	12,088
Other	19,552	20,700	16,511
Employee Benefits - Salaries	108,555	77,000	75,033
Insurance	12,484	14,000	11,450
Service Providers, Contractors and Consultancy	7,622	7,500	7,415
	185,693	174,300	152,437

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,393	9,500	7,521
Cyclical Maintenance Provision	20,273	24,000	(17,069)
Grounds	10,396	17,500	11,187
Heat, Light and Water	25,423	25,000	26,196
Rates	5,539	7,500	5,140
Repairs and Maintenance	22,697	22,500	29,980
Use of Land and Buildings	804,625	804,625	670,307
Security	2,704	3,500	2,330
Employee Benefits - Salaries	120,069	109,000	111,958
	1,018,119	1,023,125	847,550

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	125,858	109,118	43,631
Cash and cash equivalents for Statement of Cash Flows	125,858	109,118	43,631

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,893	-	2,416
Receivables from the Ministry of Education	23,542	-	66,998
Interest Receivable	8,607	8,607	2,586
Teacher Salaries Grant Receivable	255,356	255,356	216,540
	289,398	263,963	288,540
Receivables from Exchange Transactions	10,500	8,607	5,002
Receivables from Non-Exchange Transactions	278,898	255,356	283,538
	289,398	263,963	288,540

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	665	665	477
School Uniforms	2,425	2,425	7,140
	3,090	3,090	7,617

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	715,941	800,000	801,858
	715,941	800,000	801,858

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Work in Progress	7,681		(7,681)		-	-
Buildings	113,755				(4,608)	109,147
Building Improvements	70,633	8,562			(14,157)	65,038
Furniture and Equipment	312,349	113,569			(51,477)	374,441
Information and Communication Technology	88,742	30,750			(32,131)	87,361
Leased Assets	60,836	13,326			(31,474)	42,688
Library Resources	8,341	4,932	(20)		(1,657)	11,596
Balance at 31 December 2022	662,337	171,139	(7,701)	-	(135,504)	690,271

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	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Work in Progress	-	-	-	7,681	-	7,681
Buildings	184,300	(75,152)	109,148	184,300	(70,545)	113,755
Building Improvements	235,554	(170,517)	65,037	226,993	(156,360)	70,633
Furniture and Equipment	717,947	(343,506)	374,441	608,206	(295,857)	312,349
Information and Communication T	235,077	(147,716)	87,361	204,327	(115,585)	88,742
Leased Assets	136,494	(93,806)	42,688	136,469	(75,633)	60,836
Library Resources	44,790	(33,194)	11,596	39,956	(31,615)	8,341
Balance at 31 December	1,554,162	(863,891)	690,271	1,407,932	(745,595)	662,337

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	47,427	50,000	50,922
Accruals	6,613	6,613	6,100
Banking Staffing Overuse	21,517	-	-
Employee Entitlements - Salaries	255,356	255,356	216,540
Employee Entitlements - Leave Accrual	4,538	4,538	2,438
	335,451	316,507	276,000
Payables for Exchange Transactions	335,451	316,507	276,000
	335,451	316,507	276,000

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	5,257	3,000	3,920
	5,257	3,000	3,920

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	55,500	55,500	78,449
Increase to the Provision During the Year	20,273	24,000	(17,069)
Use of the Provision During the Year	-	(3,727)	(5,880)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>75,773</u>	<u>75,773</u>	<u>55,500</u>
Cyclical Maintenance - Current	34,273	34,273	-
Cyclical Maintenance - Non current	41,500	41,500	55,500
	<u>75,773</u>	<u>75,773</u>	<u>55,500</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the school's 10 Year Property plan. The school is currently in the process of updating their 10YPP which will include a revision to the cyclical maintenance plan. This is expected to be completed by mid-year 2023.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	32,157	32,157	32,523
Later than One Year and no Later than Five Years	13,391	13,391	32,004
Future Finance Charges	(2,069)	(2,069)	(1,854)
	<u>43,479</u>	<u>43,479</u>	<u>62,672</u>
Represented by			
Finance lease liability - Current	30,798	30,798	31,196
Finance lease liability - Non current	12,681	12,681	31,476
	<u>43,479</u>	<u>43,479</u>	<u>62,672</u>

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	16
	<u>-</u>	<u>-</u>	<u>16</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Admin & Library Blocks	(574)	-	-	574	-
Sheds	-	-	(36,749)	-	(36,749)
5YA Grounds	-	-	(20,491)	-	(20,491)
Totals	(574)	-	(57,240)	574	(57,240)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

57,240

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 15 Upgrade 5YA	(58,668)	56,442	-	2,226	-
5YA Admin & Library Blocks	81,772	244,669	(327,015)	-	(574)
Classroom Block	(6,092)	3,828	-	2,264	-
Totals	17,012	304,939	(327,015)	4,490	(574)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

574

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,445	3,035
<i>Leadership Team</i>		
Remuneration	382,983	390,401
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>385,428</u>	<u>393,436</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee and Property Committee that meet 8 times a year and . As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	4.00	4.00
110-120	1.00	1.00
	<u>5.00</u>	<u>5.00</u>

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

Teacher Aide & Support Staff Settlement Wash Up

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

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

(a) \$36,749 contract for Sheds to be completed in 2023, which will be fully funded by the Ministry of Education. \$0 has been received of which \$36,749 has been spent on the project to date; and

(b) \$20,491 contract for 5YA Grounds to be completed in 2023, which will be fully funded by the Ministry of Education. \$0 has been received of which \$20,491 has been spent on the project to date.

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

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	125,858	109,118	43,631
Receivables	289,398	263,963	288,540
Investments - Term Deposits	715,941	800,000	801,858
Total Financial assets measured at amortised cost	<u>1,131,197</u>	<u>1,173,081</u>	<u>1,134,029</u>

Financial liabilities measured at amortised cost

Payables	335,451	316,507	276,000
Finance Leases	43,479	43,479	62,672
Total Financial Liabilities Measured at Amortised Cost	<u>378,930</u>	<u>359,986</u>	<u>338,672</u>

23. Events After Balance Date

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

24. Comparatives

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



Prebbleton School

Student Achievement Targets 2022

Analysis of Variance



Years 1&2 STUDENT ACHIEVEMENT TARGET 2022

Strategic Goal: To raise the quality of Mathematics and levels of achievement throughout the school. Give priority to improving learning progress for all students.	Target Area: Mathematics	
Target: Students will make progress in their number knowledge as well as using addition and subtraction strategies, appropriate to their needs and abilities in order to meet their expected level of achievement.	Team: Team 1-2	Year level: Year 2
Target group: 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13.	Ethnicity: 1 Māori 1 South African 1 French 10 NZ Euro	Gender: 10 Girls 3 Boys

Action Plan

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Teachers will regularly assess the target group students.	Teachers	Ongoing	JAM, Prebbleton Mathematics Hero Goals
Team Leaders will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in maths, both school-wide and personal, to improve their teaching practice.	Teachers DP Advisor	Ongoing	PLD for staff
Professional discussion on teaching of maths (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards maths.	Teachers, Team Leaders	Mid Term 1 and T4	
Review and refine school-wide maths teaching techniques, resources and assessment methods.	Teachers	2021	Assessment resources Teaching resources
Explicit teaching and modelling of maths in classes.	Teachers Lead teachers/Unit holders	Ongoing	
Use of collaborative teaching opportunities; ability grouping, peer support grouping, small group maths support group, TA groups etc – variety and range to suit.	Teachers Team Leaders SENCO	Ongoing	
Explore use of digital technologies such as apps, Chromebooks, ipads to support the target groups.	Teachers, DT leaders DP 1	Ongoing	Ipads and other DT hardware, software and Apps
Extra support for target group students with learning support teaching time.	SENCO	Ongoing as appropriate	Learning support teaching hours
Use of PLD advisor, specialist teachers, school resources, TKI and other support material.	Teachers, Team Leaders DP 2 External experts	Ongoing	School resources

Find opportunities to share students' maths goals and progress with their parents.	Teachers, students	Ongoing	HERO reporting, teacher meetings, learning conferences etc
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Results:**Initial Data:**

Assessment data source/methodology:

JAM Test, Hero Goal data from December 2021

Students range from Curriculum Level 1.1-1.2 at February 2022.

Name	Feb. Data	June Data	Nov. Data
1.	1.2	1.2	1.2
2.	1.2	1.2	1.3
3.	1.2	1.3	1.4
4.	1.2	1.3	1.3
5.	1.2	1.3	1.3
6.	1.2	1.3	1.3
7.	1.2	1.3	1.3
8.	1.2	1.2	1.3
9.	1.2	1.2	1.3
10.	1.2	1.3	1.3
11.	1.2	1.3	1.3
12.	1.2	1.3	1.3
13.	1.1	1.2	1.3

Māori

Other

1 sub-level below target

Meeting or exceeding the target

Final Data:

See Table above

Analysis:

- 13 children were in the target group
- On intake the students ranged from 1-2 stages below the expected level for their time at school
- The students received 3-4 mathematics targeted group lessons each week for approximately 20-30 min
- Groups ranged in size between 3-4 students depending on need and current mathematics stage
- Buddy problem solving sessions

End of year data:

- 12 students are working at the expected level for their time at school
- 1 student out of the 13 working 1 sub-stage below the expected level
- 84% of students are still 'at risk' as they are **only just** within the expected numeracy level for their time at school (Levels 1.3-1.4) NZC L 1

Points to consider:

- The impact of Covid 19 and absences and disruptions
- Impact of swimming and production in Term 3, due to Covid postponements
- 11 of target group are only just meeting the target, but it needs to be noted that they have all made sufficient personal progress for them

- Students responded well to hands-on activities to consolidate their learning
- Problem solving continues to be a focus to develop number knowledge
- The student working at 1.2 and considered 'below' the expected level has still made progress, sufficient to their ability

In Moana 5&6, target students have been receiving extra support with the class teachers, particularly with their maths knowledge. This has been in the form of extra small group sessions each week. This has been working well and we have seen some pleasing progress, albeit slower than expected.

In Moana 7&8, target students have been identified and have been receiving extra support from the teacher and the teacher aide. We have been working on basic facts and number knowledge. All children have made steady progress and have gained confidence in number. All children can record numbers and write their own number stories to match equipment.

Future Steps:

- Ensure that transfer data is detailed and complete for next year's teacher, indicating who has received additional support this year, especially for the Year 2 students moving to Team 3-4
- Students need to receive targeted instruction, specifically in number knowledge in order to support their strategies at Level 1, heading into Level 2
- Teachers to continue professional development in maths in 2023, with a specific focus on increasing number knowledge
- Continue to work on basic knowledge of the number system (e.g. number bonds to ten)
- Continue to monitor progress closely and work towards specific goals
- Numeracy support comments to be explicit to caregivers
- Next steps goals communicated clearly to caregivers

Years 3&4 STUDENT ACHIEVEMENT TARGET 2022

Strategic Goal: To raise the quality of Mathematics and levels of achievement throughout the school. Give priority to improving learning progress for all students.	Target Area: Mathematics	
Target: Students will make progress gaining number knowledge and using addition and subtraction number strategies, appropriate to their needs and abilities in order to meet their expected level of achievement.	Team: Team 3-4	Year level: Year 3-4
Target group: Year 3, mixed gender group	Ethnicity: 12 Pākehā/New Zealand European 2 Māori 1 Other	Gender: 13 Girls 3 Boys

Action Plan:

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Teachers will regularly assess the target group students.	Teachers	Ongoing	
Team Leaders will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in maths, both school-wide and personal, to improve their teaching practice.	Teachers DP Advisor	Ongoing	PLD for staff
Professional discussion on teaching of maths (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards maths.	Teachers, Team Leaders	Mid Term 1 and T4	
Review and refine school-wide maths teaching techniques, resources and assessment methods.	Teachers	2021	Assessment resources Teaching resources
Explicit teaching and modelling of maths in classes.	Teachers Lead teachers/Unit holders	Ongoing	
Explicit frontloading of mathematical vocabulary. Teach strategies using a variety of vocabulary.	Teachers	Ongoing	
Explore different formats of lessons that contain number knowledge, strategy teaching and problem solving reinforcement.	Teachers	Ongoing	
Use of number story context and problem solving to support teaching of strategies.	Teachers	Ongoing	

Provide opportunities for tamariki to record/show problem solving to help organise thinking.			
Use of collaborative teaching opportunities; ability grouping, peer support grouping, small group maths support group, TA groups etc – variety and range to suit.	Teachers Team Leaders SENCO	Ongoing	
Use of digital technologies and programs such as Studyladder/Maths Buddy/E-ako to support the target groups.	Teachers, DT leaders DP 1	Ongoing	Ipads and other DT hardware, software and Apps
Extra support for target group students with learning support teaching time. Schedule support time effectively to ensure support is provided additional to instructional time.	SENCO	Ongoing as appropriate	Learning support teaching hours
Use of PLD advisor, specialist teachers, school resources, TKI and other support material.	Teachers, Team Leaders DP 2 External experts	Ongoing	School resources
Find opportunities to share students' maths goals and progress with their parents.	Teachers, students	Ongoing	HERO reporting, teacher meetings, learning conferences etc

Results:**Initial Data:**

Assessment data source/methodology:

Initial data has been collected using HERO curriculum levels and end of year judgements. This data was used in conjunction with current teacher assessments and anecdotal records.

Student	Hero Curriculum Level - beg year
1	1.3
2	1.3
3	1.3
4	1.3
5	1.3
6	1.3
7	1.3
8	1.3
9	1.3
10	1.3
11	1.3

12	1.3
13	1.3
14	1.3
15	1.3
16	1.2

Final Data:

Student	Hero Curriculum Level - beg year	Hero Curriculum Level - End of year
1	1.3	End 1.4
2	1.3	2.1
3	1.3	2.1
4	1.3	2.1
5	1.3	Beg 2.1
6	1.3	End 1.4
7	1.3	Beg 2.1
8	1.3	Beg 2.1
9	1.3	Beg 2.1
10	1.3	Beg 2.1
11	1.3	2.1
12	1.3	2.1
13	1.3	2.1
14	1.3	2.1
15	1.3	2.1
16	1.2	2.1

Analysis:

100% of target students made progress using addition and subtraction number strategies, appropriate to their needs and abilities in order to meet their expected level of achievement. 88% of targeted students are achieving at the expected curriculum level. 81.25% of students (13 students) have achieved a progress of two sub levels and 6% (1 student) has achieved accelerated progress of 3 sub levels.

The following interventions and methods have led to the above results:

We continued the timetable from 2021 to ensure maths time was strategically planned for 9.30-10.30am. This proved beneficial as tamariki are fresh and focused. We also had Teacher Aide time allocated during this block and this meant that we were able to utilise the TA to provide support for target learners during curriculum learning time.

The use of a TA to support target learners proved highly beneficial. The TA worked directly with the tamariki during their maths follow-up tasks which allowed them to not only provide support to progress learning but also allowed for any misconceptions to be addressed, therefore eliminating some barriers to future leaning.

The same TA who supported ākongā during class time also provided extra maths support through the implementation of the COSMDBRIC programme. This programme was administered three times a week for 25 minutes at 9-9.25am. As this time slot was not during general maths time it ensured the tamariki were receiving additional maths tuition, and the early start meant tamariki were also much fresher and prepared to learn. This session was also directly before the classroom maths time which was beneficial as it provided a maths warm up for the target ākongā in addition to giving the opportunity to front load the tamariki with vital number knowledge and concepts that they would need during their classroom maths sessions. The use of the COSMDBRIC programme allowed for specific teaching to fill any gaps in the learner's knowledge that had been identified. Many of these gaps related to missing number knowledge. This proved important as it meant that children not only had the required number knowledge but they also had much quicker recall of facts etc. which led to them being able to access strategies taught in class more easily.

The use of number knowledge warm up games at the start of maths sessions resulted in an increase in the retention of taught number knowledge. These games were short, sharp and fun which ensured good levels of ākongā engagement and were targeted to reinforce learning from the previous days/weeks therefore ensuring the revisitation and consolidation of number knowledge. We noticed increased levels of number knowledge retention.

At the beginning of the year we implemented whole class teaching of maths rather than specific group teaching. This has had a positive impact upon the tamariki's attitude towards themselves as mathematicians and their engagement with the learning of maths. Previously we have taught tamariki in specific groupings to allow us to target needs. This sometimes has had the detrimental effect of the ākongā perceiving themselves to be less able than others placed in different groups. The whole class method of teaching meant that target ākongā learnt alongside their peers removing the perception that some are more capable than others. We believe the target children began to see themselves as able mathematicians which encouraged them to fully engage with their maths learning. This increased engagement led to the tamariki achieving success, leading to an increase in confidence which in turn had a positive impact upon their view of themselves as mathematicians leading to a greater willingness to participate therefore achieving more success. At the end of the whole class maths session tamariki who felt they would benefit from further explanation were encouraged to remain on the mat and would be given further support. Teacher assessment ensured the monitoring of understanding and any learner who had not grasped the concept was invited to attend a workshop to support their learning.

After PLD from Dr Audrey Tan, the team introduced the concept of solving sums using vertical algorithms. Once the tamariki had a concrete understanding of place value they quickly developed the ability to solve both addition and subtraction equations using the vertical algorithm method. As the method for solving two and three digit equations is the same as for solving single digit equations the tamariki quickly began to challenge themselves solving larger equations. This achievement had a hugely positive impact upon the target learners ability to perceive themselves as mathematicians leading to greater engagement therefore greater achievement and the cycle continues.

Throughout the year we introduced buddy maths sessions. During these sessions we strategically placed maths learners together. This enabled all ākongā to engage in challenging maths problem solving sessions with the target learners being supported by their maths buddy. Not only were ākongā exposed to a greater range of maths concepts to help their learning, we also observed that the target learners benefitted from the explanations given by their peers about how to solve the problem. In addition real life contexts were used during the problem solving sessions giving tamariki an understanding of how maths is applied to real life situations.

As a team we have promoted student ownership of learning through the use of maths contracts during independent learning times. The contracts contained specific activities designed to reinforce the learning that target ākongā have engaged with. This practice not only allowed for the consolidation of learning it also ensured that concepts and knowledge were constantly revisited therefore leading to better levels of retention.

Future Steps:

- Continue the teaching of whole class maths ensuring that all tamariki are exposed to more concepts and strategies, follow up activities will be differentiated to meet the needs of specific ākongā
- Assess ākongā needs and provide additional workshops to support these
- Continue to include vertical algorithms when teaching addition and subtraction strategy
- Inform future teachers of the specific needs of targeted students to ensure continuation of progress
- Continue explicit and daily teaching of maths for target students
- Continue to use TA support in a strategic way
- Continue the use of the COSMDBRIC programme
- Ensure TA support timeslots are allocated in the most beneficial way, e.g. outside of planned maths time
- As a team, consider more ways we can include more real life maths problem solving within our teaching
- To explore how we can use buddy pairing to support problem solving resulting in a greater exposure to maths concepts
- Ensure problems are related to tamariki own life so they have a known context allowing them to concentrate on the maths
- Maintain a balance between strategy and number focus within teaching in order to ensure fluent number knowledge therefore enabling students to concentrate more on strategy
- Continue to ask tamariki to 'prove it' through either written or oral means so that this consolidates their learning and enables kaiako to immediately identify and address any misconceptions
- Continue to use correct and appropriate mathematical language

Years 5&6 STUDENT ACHIEVEMENT TARGET 2022

Strategic Goal: To raise the quality of (and quantity) of te reo Māori and levels of achievement throughout the school. Give priority to improving learning progress for all students.			Target Area: Te reo Māori																							
Target: To hear/see senior students using te reo Māori within the classroom and across the wider school environment with increasing confidence and correct pronunciation.			Team: Year 5-6		Year level: Year 5: 70 Year 6: 82																					
Target group: 152 <table border="1"><thead><tr><th></th><th>Year 5</th><th>Year 6</th></tr></thead><tbody><tr><td>Rakau 1</td><td>12</td><td>13</td></tr><tr><td>Rakau 2</td><td>12</td><td>12</td></tr><tr><td>Rakau 3</td><td>11</td><td>15</td></tr><tr><td>Rakau 4</td><td>12</td><td>14</td></tr><tr><td>Rakau 5</td><td>10</td><td>13</td></tr><tr><td>Rakau 6</td><td>13</td><td>13</td></tr></tbody></table>				Year 5	Year 6	Rakau 1	12	13	Rakau 2	12	12	Rakau 3	11	15	Rakau 4	12	14	Rakau 5	10	13	Rakau 6	13	13	Ethnicity: NZ European: 104 Maori: 11 Chinese: 17 African: 4 Other European: 3 Australian: 2 Not Stated: 2 Latin American: 1 Italian: 1 Filipino: 1 Other: 1 Dutch: 1 Samoaan: 1 Indian: 1 Middle Eastern: 1 British/Irish: 1		Gender: Boys: Yr 5:38 Yr 6: 40 Girls: Yr 5: 32 Yr 6: 42
	Year 5	Year 6																								
Rakau 1	12	13																								
Rakau 2	12	12																								
Rakau 3	11	15																								
Rakau 4	12	14																								
Rakau 5	10	13																								
Rakau 6	13	13																								

Action Plan

<i>Steps to be taken to meet the target:</i>	<i>Who is responsible:</i>	<i>When:</i>	<i>Resource:</i>
Teachers will regularly assess the target group students.	Teachers	Ongoing	PTA te reo Māori (Feb & Nov)
Team Leaders will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in Te reo Māori, both school-wide and personal, to improve their teaching practice.	Teachers DP	Ongoing	PLD for staff
Professional discussion on teaching of Te reo Māori (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards te reo Māori.	Teachers, Team Leaders	Mid Term 1 and T4	
Review and refine school-wide Te reo Māori teaching techniques, resources and assessment methods.	Teachers	2022	Assessment resources Teaching resources
Explicit teaching and modelling of Te reo Māori in classes.	Teachers	Ongoing	

Use of follow-up activities and authentic contexts to practise te reo Māori.			
Explore use of digital technologies such as ipads to support the target group.	Teachers, DT leaders	Ongoing	Ipads and other DT hardware, software and Apps
Use of advisors, specialist teachers, school resources, TKI and other support material.	Teachers, Team Leaders DP 2 External experts	Ongoing	School resources
Find opportunities to share students' Te reo Māori goals and progress with their parents.	Teachers, students	Ongoing	HERO, teacher meetings, learning conferences etc

Results:**Initial Data:**

Assessment data source/methodology:

We have chosen to use the PAT Te Reo Māori Assessment as this is a standardised test that students can sit online. The assessment aligns with levels 1-3 of the Learning Languages area of New Zealand Curriculum and focuses on the te reo Māori curriculum guidelines (Te Aho Arataki Marau mō Te Ako i Te Reo Māori). The assessment offers an audio component. Students can choose to listen to the questions as well as read them. The audio also allows students to hear correct pronunciation. The assessment is adaptive; questions change according to responses so results accurately reflect the student's ability. Students can achieve from Stage 1 to Stage 5. In general, students will typically have a good grasp of the things described for the stage they score in. They will be working towards mastering the ideas and skills described high up and have a strong grasp of the things at any lower stages.

Students will have knowledge of:

Stage 1

- vocabulary relating to colours, simple nouns, basic numbers (1-10), common te reo Māori words heard in New Zealand English and some loan words, where the te reo Māori word sounds very similar to the English word (for example, pikitia for picture)
- some simple commands, simple greetings, simple compliments, and a simple response to asking, "How are you?"
- some of the words used in pepeha (personal introduction)
- some simple phrases.

Stage 2

- vocabulary relating to numbers (1-100), most primary colours, individual pronouns (au, koe, ia), some emotions and feelings, and yes and no (āe and kāo)
- a wider range of commands and basic greetings and farewells; they will begin to use politeness conventions and have more complex ways of answering, "How are you?"
- sentences used in pepeha and mihi and simple cultural words
- some simple phrases and sentences.

Stage 3

- simple demonstratives, some parts of the body, more complex pronouns, and the (te/ngā)
- how to express an apology, how to ask what something is, and ask what is the time
- words related to a pōwhiri (traditional welcome), sentences relating to where someone is from, Taura Whiri days of the week, and most words required for a pepeha/mihi
- words to correctly finish a sentence in te reo Māori.

Stage 4

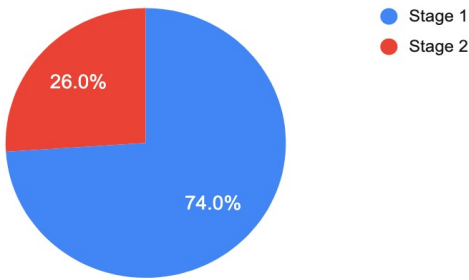
- be familiar with locatives (words describing where something is), some adjectives and loan words for days of the week
- recognise directions
- know traditional Māori months
- be familiar with more complex sentences.

Stage 5

- how to say what, where, and when?
- some conjunctions
- how to ask what someone is doing, who has something, and who owns something
- names of seasons and sibling relationships
- correct tenses for sentences
- Seasons.

Term 1 Te Reo Māori Assessment	
	Total
Stage 1	108
Stage 2	38
Stage 3	0
Stage 4	0
Stage 5	0

Term 1 Te Reo Māori Assessment

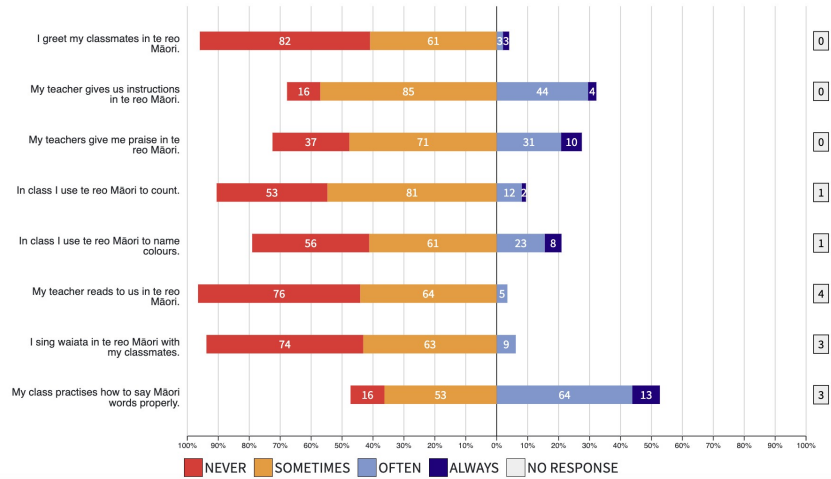


Please note: Only 146 of our 152 students completed the Term 1 test so percentages may be a better measure when comparing results to ascertain progress at the end of the year.

Term 1 NZCER Taku Reo - Student Survey

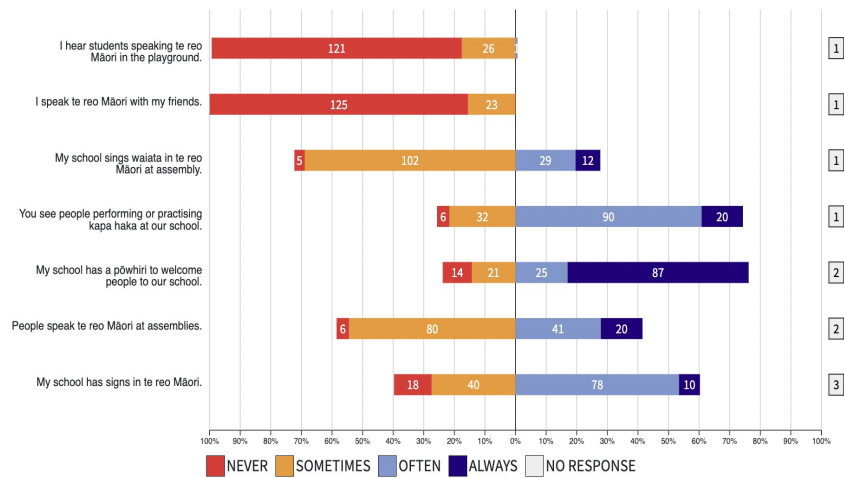
Use of Te Reo in the classroom

Applied Filters:
Report Year: 2022 | Year level: 5, 6 | Order by: Default Order



Across the whole school

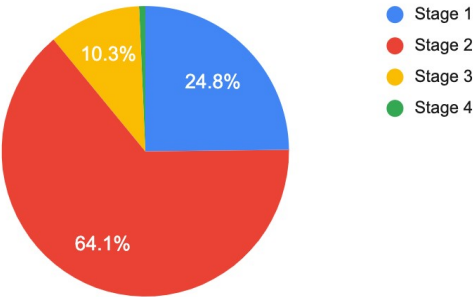
Applied Filters:
Report Year: 2022 | Year level: 5, 6 | Order by: Default Order



Final Data:

Term 4 Te Reo Māori Assessment	
	Total
Stage 1	36
Stage 2	93
Stage 3	15
Stage 4	1
Stage 5	0

Term 4 Te Reo Māori Assessment



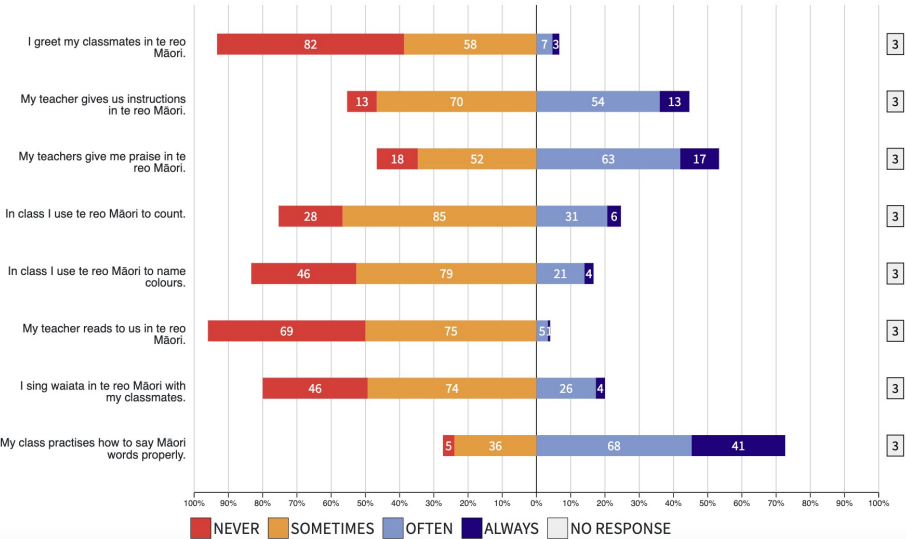
Please note: 145 of our 155 students completed the Term 4 test due to a few absences and a number of students have joined us at different times throughout the year.

Term 4 NZCER Taku Reo - Student Survey

Use of Te Reo in the classroom

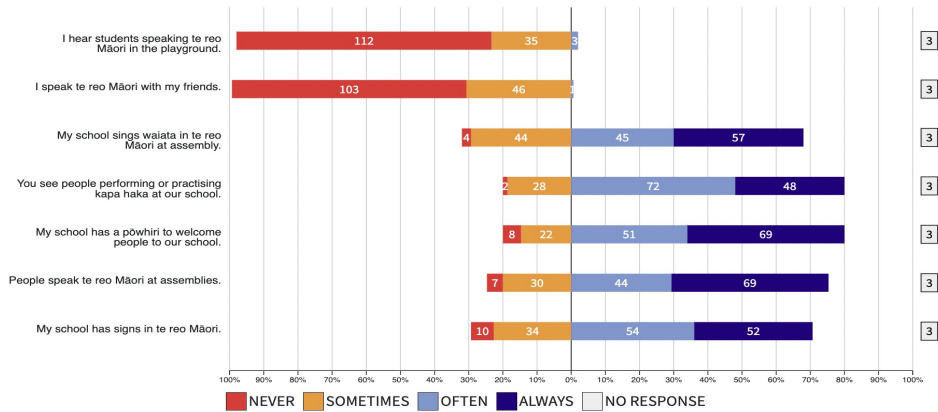
Applied Filters:

Report Year: 2022 | Year level: 5, 6 | Order by: Default Order



Across the whole school

Applied Filters:
Report Year: 2022 | Year level: 5, 6 | Order by: Default Order



Analysis:
The Team 5-6 2022 Achievement Target of raising the quality and quantity of te reo Māori levels of achievement and specifically, **hearing and seeing senior students using te reo Māori within the classroom and across the wider school environment with increasing confidence and correct pronunciation** has been met.

This is evident in our results of both the NZCER Te Reo Māori Assessment and the NZCER *Taku Reo Student Survey*. The majority (64.1%) of year 5-6 students are now achieving at Stage 2 and 10.3% of students achieving at Stage 3 compared to the beginning of the year when the majority (74%) of students were achieving at Stage 1 and 26% were achieving at Stage 2. There has been a 38.1% increase in students achieving at Stage 2 and a 10.3% increase in students achieving at Stage 3.

As reported in the mid-year target review, the use of standardised language assessment provides interesting comparable data but the NZCER *Taku Reo Student Survey* is a better indicator of progress for our target. The data from the student survey is reported via a series of graphs. We have selected two that display outcomes for use of te reo in the classroom and across the whole school using the scale - Never, Sometimes, Often, Always.

We were particularly interested in the data that displayed the use of te reo in the classroom as this reflects the effort teachers are making to ensure explicit teaching and learning of te reo Māori as well as increasing personal efforts to use te reo informally for praise, e.g. ‘Ka rawe’, and when giving instructions.

At the beginning of the year, 31 students said that “my teachers give me praise in te reo Māori” *Often* and 10 students said, “my teachers give me praise in te reo Māori” *Always*. Compared with the end of the year when 63 students said that “my teachers give me praise in te reo Māori” *Often* and 17 students said, “my teachers give me praise in te reo Māori” *Always*. The *Often* category has increased from 20.8% to 42.2% and the *Always* category has increased from 6.7% to 11%.

At the beginning of the year, 13 students said that “my class practises how to say Māori words properly” *Always*. This increased to 41 students at the end of the year which is an 18.8% increase.

Across the school, there is an obvious shift from *Never* and *Sometimes* to *Often* and *Always* in the areas of “my school sings waiata in te reo Māori at assembly” and “people speak te reo Māori at assemblies”. This is a positive shift, however, this probably has as much to do with Covid restrictions being lifted as we have always sung waiata in whole school assemblies and welcoming people to our school with a pōwhiri is something that has been done for several years.

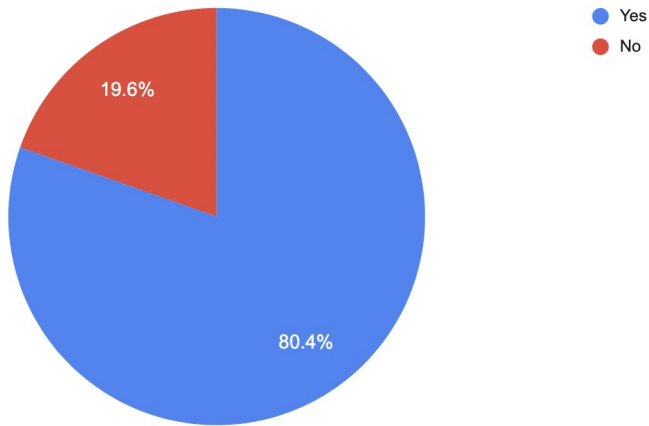
It is great to see that ākonga are recognising the increased number of bilingual signs around the school, with 34.8% reporting *Always* compared with 6.7% at the beginning of the year.

Gaining student voice has been an important measure of this target’s success. We shared the data with the ākonga and encouraged them to take ownership of their learning, setting goals for their progress within te reo Māori and asking them to reflect on these after completing the Te Reo Māori Assessment again in Term 4. Examples of student goals include;

- Learn how to speak harder te reo Māori and speak longer sentences
- I want to learn more phrases and ways to greet people
- I want to learn how to say things that we use every day at home rather than at school, e.g. bikes so I can use them in everyday sentences
- I would like to learn more about the early days and the history behind it
- I would like to know everyone’s name in my class in te reo Māori
- I want to learn more of the names of things in nature
- I would like to be able to have a short conversation in te reo Māori

As a part of the collection of student voice we also asked the students *If they have heard more te reo Māori this by both students and teachers?* The results were very positive with 80.4% of students saying they had heard more te reo Māori being spoken in Rākau in 2023.

I have heard more te reo Māori this year by both students and teachers.



In conclusion, we are pleased we set an achievement target outside of the usual reading, writing and maths. Our 2022 target has allowed us to focus our teaching of te reo Māori to improve outcomes for students. Alongside the increased use of te reo Māori in the classroom and around the wider school environment, having a te reo Māori target has meant teachers have identified their own shortcomings in regard to the use of the language and correct pronunciation. They have actively sought PLD opportunities and gained confidence to learn alongside the students. Teachers are better equipped to model and acknowledge the importance of this taonga for all New Zealanders and our students have achieved great results from the targeted teaching.

Future Steps:

- Teachers continuing with PLD
- Finding ways that te reo can be actively used throughout the day
- Have timetabled te reo lessons
- Build on the progress that has been made with pronunciation and the amount of kupu the students know and how to put it into a sentence
- Work with Mana Ōrite WSL to revise te reo Māori within our Local Curriculum, including progressions for student achievement

Years 7&8 STUDENT ACHIEVEMENT TARGET 2022

Strategic Goal: To raise the quality (and quantity) of te reo Māori language and levels of achievement throughout the school. Give priority to improving learning progress for all students.	Target Area: Te Reo Māori	
Target: To hear/see senior students using te reo Māori within the classroom and across the wider school environment with increasing confidence and correct pronunciation.	Team: Intermediate Hub	Year level: Year 7&8
Target group: All students - 91 (46 Yr 7, 45 Yr 8)	Ethnicity: African 1 Australian 5 Chinese 5 Filipino 2 Indian 1 Māori 6 Not Stated 3 Samoan 1 Other European 2 Other Ethnicity 1 New Zealand European/Pakeha 64	Gender: Female 43 (20 Yr 7, 23 Yr 8) Male 48 (26 Yr 7, 22 Yr 8)

Action Plan

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Teachers will regularly assess the target group students.	Teachers	Ongoing	PAT te reo Māori (Feb. and Nov.)
Team Leaders will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in te reo Māori, both school-wide and personal, to improve their teaching practice.	Teachers DP Advisor	Ongoing	PLD for staff
Professional discussion on teaching of te reo Māori (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards te reo Māori.	Teachers, Team Leaders	Mid Term 1 and T4	Student voice survey
Review and refine school-wide te reo Māori teaching techniques, resources and assessment methods.	Teachers	2021	Assessment resources Teaching resources Specialist te reo Māori teacher - Chloe Cull
Explicit teaching and modelling of te reo Māori in classes.	Teachers Lead teachers/Unit holders	Ongoing	
Use of follow-up activities and authentic contexts to practise te reo Māori.	Teachers Team Leaders Specialist te reo teacher	Ongoing	
Explore use of digital technologies such as apps, Chromebooks, ipads to support the target groups.	Teachers, DT leaders DP 1	Ongoing	Ipads and other DT hardware, software and Apps
Use of advisors, specialist teachers, school resources, TKI and other support material.	Teachers, Team Leaders DP 2 External experts	Ongoing	School resources
Find opportunities to share students' te reo Māori learning and progress with their parents.	Teachers, students	Ongoing	HERO reporting, teacher meetings, learning conferences etc.

Results:

Initial Data:

We have chosen to use the PAT Te Reo Māori Assessment as this is a standardised test that students can sit online. The assessment aligns with levels 1-3 of the Learning Languages area of New Zealand Curriculum and focuses on the Te Reo Māori curriculum guidelines (*Te Aho Arataki Marau mō Te Ako i Te Reo Māori*). The assessment offers an audio component. Students can choose to listen to the questions as well as read them. The audio also allows students to hear correct pronunciation. The assessment is adaptive; questions change according to responses so results accurately reflect the student’s ability.

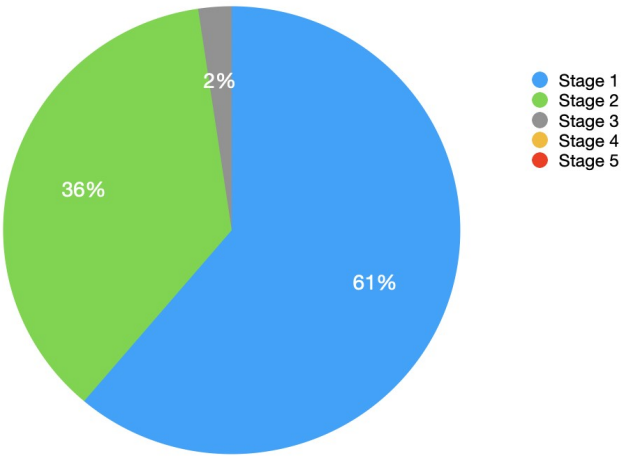
Students can achieve from Stage 1 to Stage 5. In general, students will typically have a good grasp of the things described for the stage they score in. They will be working towards mastering the ideas and skills described higher up and have a strong grasp of the things described at any lower stages.

Students will have knowledge of:

- Stage 1
 - vocabulary relating to colours, simple nouns, basic numbers (1-10), common te reo Māori words heard in New Zealand English and some loan words, where the te reo Māori word sounds very similar to the English word (for example, pikitia for picture)
 - some simple commands, simple greetings, simple compliments, and a simple response to asking, “How are you?”
 - some of the words used in pepeha (personal introduction)
 - some simple phrases
- Stage 2
 - vocabulary relating to numbers (1-100), most primary colours, individual pronouns (au, koe, ia), some emotions and feelings, and yes and no (āe and kāo)
 - a wider range of commands and basic greetings and farewells; they will begin to use politeness conventions and have more complex ways of answering, “How are you?”
 - sentences used in pepeha and mihi and simple cultural words
 - some simple phrases and sentences
- Stage 3
 - simple demonstratives, some parts of the body, more complex pronouns, and the (te/ngā)
 - how to express an apology, how to ask what something is, and ask what is the time
 - words related to a pōwhiri (traditional welcome), sentences relating to where someone is from, Taura Whiri days of the week, and most words required for a pepeha/mihi
 - words to correctly finish a sentence in te reo Māori.
- Stage 4
 - be familiar with locatives (words describing where something is), some adjectives and loan words for days of the week
 - recognise directions
 - know traditional Māori months
 - be familiar with more complex sentences
- Stage 5
 - how to say what, where, and when?
 - some conjunctions
 - how to ask what someone is doing, who has something, and who owns something
 - names of seasons and sibling relationships
 - correct tenses for sentences
 - seasons

Term 1 Te Reo Māori Assessment

	Total
Stage 1	52
Stage 2	31
Stage 3	2
Stage 4	0
Stage 5	0

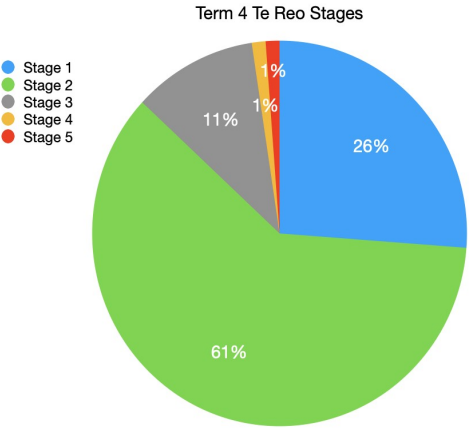


Please note: Only 85 of our 91 students completed the Term 1 test so percentages may be a better measure when comparing results to ascertain progress at the end of the year.

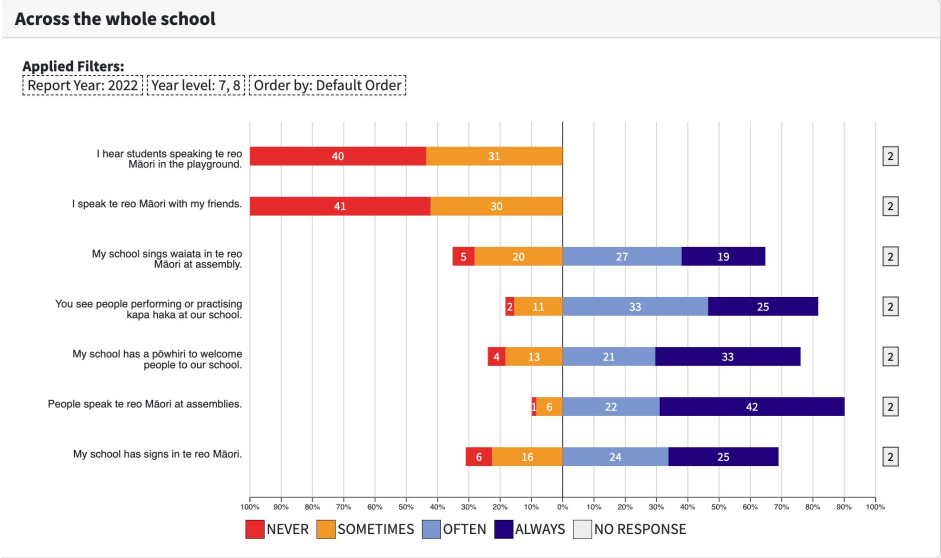
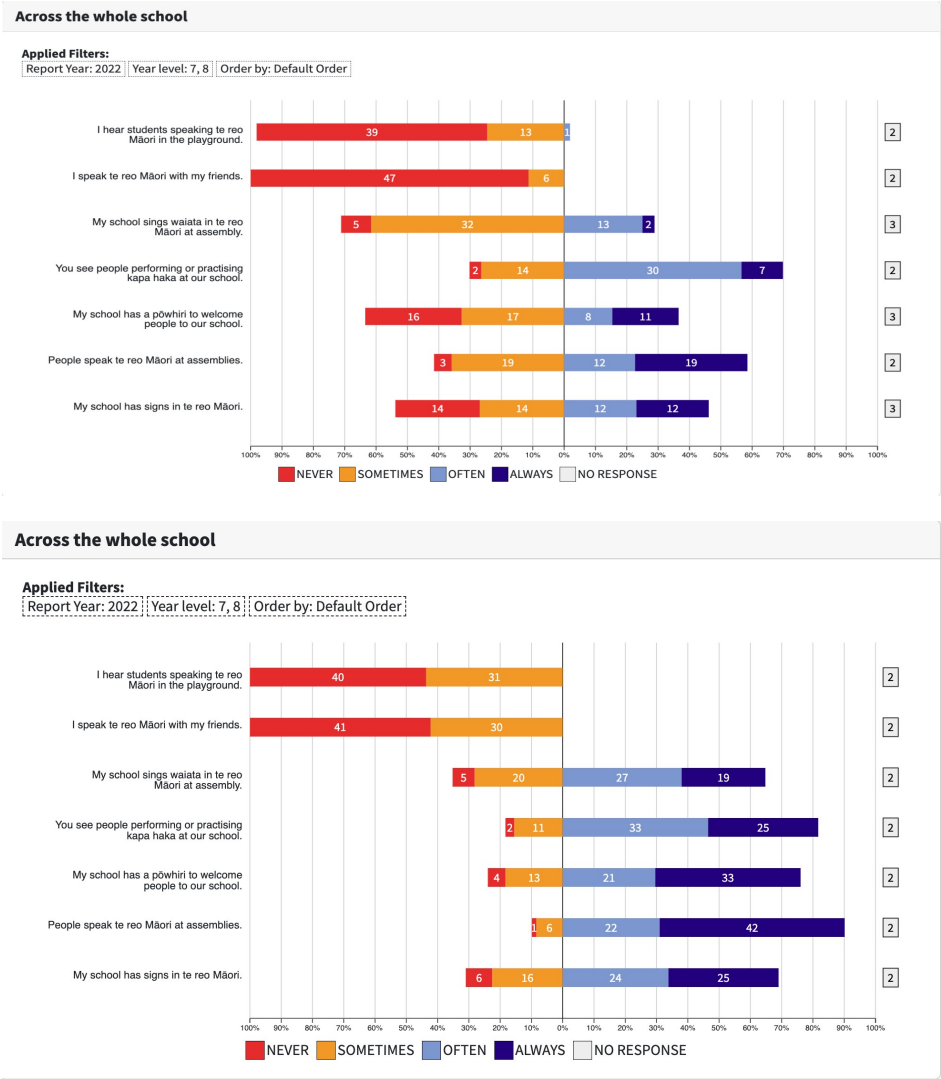
Final Data:

Term 4 Te Reo Assessment

	Total
Stage 1	22
Stage 2	51
Stage 3	9
Stage 4	1
Stage 5	1

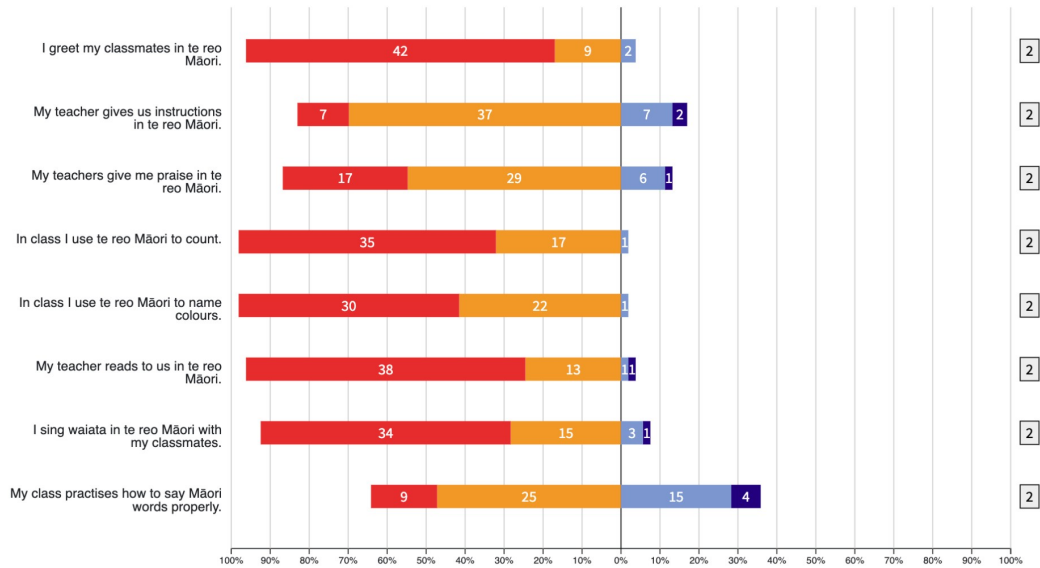


Please note: Only 84 students completed the Term 4 test so percentages are a better measure when comparing results to ascertain progress at the end of the year.



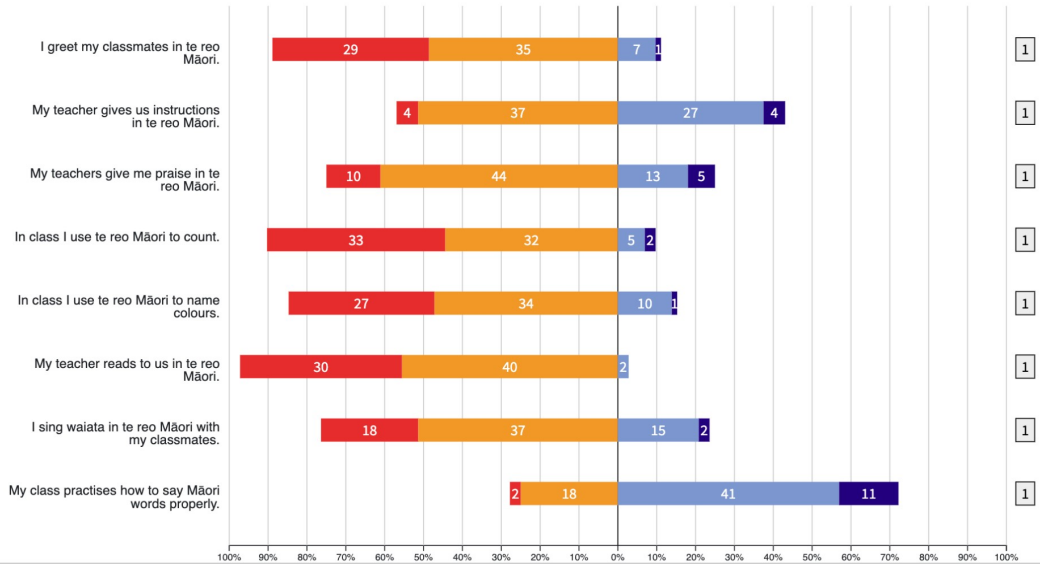
Use of Te Reo in the classroom

Applied Filters:
Report Year: 2022 | Year level: 7, 8 | Order by: Default Order



Use of Te Reo in the classroom

Applied Filters:
Report Year: 2022 | Year level: 7, 8 | Order by: Default Order



Analysis:

The Intermediate Hub’s 2022 Achievement Target has been met. We wanted to raise the quality and quantity of te reo Māori language being used by our students, specifically, **to hear/see senior students using Te Reo Maori within the classroom and across the wider school environment with increasing confidence and correct pronunciation.** While the assessment results are not as high overall as we would like, there has been an obvious shift and 71% of our students are now achieving at Stage 2 or above compared to 38% at the beginning of the year, with 13% achieving at Stage 3-5.

As reported in the mid-year target review, the use of a standardised language assessment provides interesting comparable data but the NZCER *Taku Reo Student Survey* is a better indicator of progress for our target. The data from the student survey is reported via a series of graphs. We have selected the two that display outcomes for *use of te reo in the classroom* and *across the whole school* using the scale - Never, Sometimes, Often, Always.

We were particularly interested in the data that displayed the *use of te reo in the classroom* as this reflects the effort teachers are making to ensure explicit teaching and learning of te reo Māori as well as increasing personal efforts to use te reo informally for praise, instructions and in place of English when naming objects or actions, e.g. pukapuka (book) and pakipaki (clap).

At the beginning of the year, 19 students reported 'Often' or 'Always' that "my class practises how to say Māori words properly" while this rose to 54 in Term 4, an increase of 39%. There was also an increase in students reporting 'Often' or 'Always' that "my teacher gives me praise in te reo Māori" with an increase from 13% to 68% from Term 1 to Term 4, an increase of over 50%. Another notable change was "my teacher gives us instructions in te reo Māori, with the percentage of students reporting 'Often' or 'Always' increasing from 17% in Term 1 to 43% in Term 4.

Across the whole school, a shift from 'Never' and 'Sometimes' to 'Often' and 'Always' is more obvious. While students "hearing te reo in the playground" or "speaking te reo with their friends" is still below the 0% mark between 'Sometimes' and 'Often', there is a positive shift in the other five categories. This shift is probably a reflection of Covid restrictions being lifted in the later part of the year, and being able to hold whole school assemblies as we have always sung waiata in whole school assemblies and welcoming people to our school with a pōwhiri is something that has been done for several years.

It is great to see that ākonga are recognising the increased number of bilingual signs around the school, with 68% reporting 'Often' or 'Always' compared to 38% at the beginning of the year.

Gaining student voice has been an important measure of this target's success. We shared the data with Hubsters and encouraged them to take ownership of their learning, setting goals for their progress within te reo Māori and asking them to reflect on these after completing the Te Reo Māori Assessment again in Term 4. Examples of student goals include;

- Gain more than 20/30 in my end of year assessment (student achieved 22/30 - Stage 5)
- Memorise my pepeha
- Be able to hold a short conversation in te reo Māori
- Be able to tell people my emotions in Maori
- Count to 50 in Maori fluently
- Know what every member of my family's names are like, brother, mum, dad and grandparents
- I would like to be at Stage 3 by the end of term 4 this year (student still on Stage 2)
- I want to learn how to say how I am feeling (good, bad, happy, sad)
- By the end of the year I want to be at Stage 3 (student still on Stage 2 but higher scale score)

We had suggested to students that the ideal Stage for ākonga in Year 7&8 is Stage 3 and above so that is why many had made this their goal.

We also surveyed the students to gain insight into how well our teaching is impacting on their learning of te reo Māori. Some comments include;

- My teacher explains meanings and breaks down the sounds so it is easier to learn
- They play games and set tasks online to help me understand and it's fun to do
- If I don't know a word or how to pronounce it there are always teachers around. The teachers show us what we need to do and it helps us to understand.
- I like how we play games
- I like learning new Māori things
- I like how we don't sit on the mat the whole time
- Sometimes Māori is a bit boring
- I don't like that we don't stay on the same subject for long. I can't remember half the stuff I learned because we move on too quickly
- I like challenging myself
- Having Whaea Chloe come in has been really good
- I like Kahoots and doing Kapa Haka
- My teacher helps me with learning to pronounce new words in Māori and it has been great having Whaea Chloe on Tuesdays. It has helped my understanding of the Māori culture and also incorporated it more into our day to day lives e.g. karakia

It is great to get feedback from ākonga to help teachers understand their teaching and think about changes to make to improve their practice.

In conclusion, we are pleased we set an achievement target outside of the usual reading, writing and maths. Our 2022 target has allowed us to focus our teaching of te reo to improve outcomes for students. Alongside the increased use of te reo Māori in the classroom and around the wider school environment, having a te reo Māori target has meant teachers have identified their own shortcomings in regard to use of the language and correct pronunciation. They have actively sought PLD opportunities and gained confidence to learn alongside the students. Teachers are better equipped to model and acknowledge the importance of this taonga for all New Zealanders.

Ko ia kāhore nei i rapu tē kitea

Those who do not seek, will not find

Future Steps:

- Continue with teacher PLD
- Timetable te reo Māori lessons within classes
- Set up systems for daily use of vocabulary and phrases, e.g. calendar and praise
- Work with Mana Ōrite WSL to revise te reo Māori within our Local Curriculum, including progressions for student achievement



KIWISPORT

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7843.48 (excluding GST). The funding was spent on sports equipment, lessons and buses to various sporting events. The number of students that participated in organised sport was 450.

EMPLOYMENT POLICIES COMPLIANCE

For the year ended December 2022 the Prebbleton 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.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Prebbleton School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Qualified Opinion

We have audited the financial statements of the School on pages 3 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards 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 qualified 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 Qualified Opinion

The School has an obligation to the Ministry of Education to keep the land and buildings in good order and repair. The Statement of Financial Position on page 5 includes a Provision for Cyclical Maintenance, which totals \$75,773. We have not been able to obtain sufficient evidence to support the provision. There are no practical audit procedures to determine the effect of this absence of evidence.

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 qualified opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Rondel,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand