



## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

### School Directory

<b>Ministry Number:</b>	3354
<b>Principal:</b>	Meagan Kelly
<b>School Address:</b>	1 Jetty Road, Governors Bay
<b>School Postal Address:</b>	1 Jetty Road, RD 1, Lyttelton, 8971
<b>School Phone:</b>	03 329 9854
<b>School Email:</b>	<a href="mailto:secretary@governorsbay.school.nz">secretary@governorsbay.school.nz</a>

# GOVERNORS BAY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Governors Bay 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.

Sally-Ann Fitzhardinge

Full Name of Presiding Member

DocuSigned by:  
  
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Signature of Presiding Member

31 May 2023

Date:

Meagan Kelly

Full Name of Principal

DocuSigned by:  
  
F2AC27332D2F439...  
Signature of Principal

31 May 2023

Date:

# **Governors Bay School**

## **Members of the Board**

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sally-Ann Fitzhardinge	Presiding Member	Elected	Aug 2025
Meagan Kelly	Principal	ex Officio	
Glen Naysmith	Parent Representative	Elected	Aug 2025
Annie Collins	Parent Representative	Elected	Aug 2025
Simon Collins	Parent Representative	Elected	Aug 2022
Terry White	Parent Representative	Elected	Aug 2022
Ruth Stevens	Staff Representative	Elected	Aug 2025

# Governors Bay School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,015,787	723,722	932,095
Locally Raised Funds	3	66,039	15,000	61,745
Interest Income		595	250	345
Gain on Sale of Property, Plant and Equipment		112	-	-
		1,082,533	738,972	994,185
<b>Expenses</b>				
Locally Raised Funds	3	28,286	6,083	23,841
Learning Resources	4	784,070	547,181	720,021
Administration	5	86,674	61,759	66,765
Finance		407	-	460
Property	6	207,453	137,410	166,870
Loss on Disposal of Property, Plant and Equipment		-	-	116
		1,106,890	752,433	978,073
<b>Net (Deficit)/Surplus for the year</b>		(24,357)	(13,461)	16,112
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(24,357)	(13,461)	16,112

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

# Governors Bay School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		237,156	237,156	209,440
Total comprehensive revenue and expense for the year		(24,357)	(13,461)	16,112
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		20,000	-	11,604
<b>Equity at 31 December</b>		232,799	223,695	237,156
Accumulated comprehensive revenue and expense		232,799	223,695	237,156
<b>Equity at 31 December</b>		232,799	223,695	237,156

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Governors Bay School

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	82,822	66,344	79,805
Accounts Receivable	8	54,912	50,088	50,088
GST Receivable		-	1,946	1,946
Prepayments		1,863	1,413	1,413
		139,597	119,791	133,252
<b>Current Liabilities</b>				
GST Payable		4,182	-	-
Accounts Payable	10	69,040	54,684	54,684
Revenue Received in Advance	11	1,039	1,219	1,219
Finance Lease Liability	12	4,287	4,115	4,115
Funds held for Capital Works Projects	13	-	334	334
		78,548	60,352	60,352
<b>Working Capital Surplus/(Deficit)</b>		61,049	59,439	72,900
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	179,690	166,421	166,421
		179,690	166,421	166,421
<b>Non-current Liabilities</b>				
Finance Lease Liability	12	7,940	2,165	2,165
		7,940	2,165	2,165
<b>Net Assets</b>		232,799	223,695	237,156
<b>Equity</b>		232,799	223,695	237,156

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

# Governors Bay School

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		283,112	165,528	226,401
Locally Raised Funds		67,667	15,000	36,447
Goods and Services Tax (net)		6,128	-	(1,380)
Payments to Employees		(225,165)	(103,815)	(148,328)
Payments to Suppliers		(127,667)	(88,204)	(106,778)
Interest Received		595	250	345
Net cash from/(to) Operating Activities		4,670	(11,241)	6,707
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		112	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(17,435)	(2,220)	(20,900)
Net cash (to)/from Investing Activities		(17,323)	(2,220)	(20,900)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		20,000	-	11,604
Finance Lease Payments		(3,996)	-	(3,690)
Funds Administered on Behalf of Third Parties		(334)	-	6,763
Net cash from/(to) Financing Activities		15,670	-	14,677
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>3,017</b>	<b>(13,461)</b>	<b>484</b>
Cash and cash equivalents at the beginning of the year	7	79,805	79,805	79,321
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>82,822</b>	<b>66,344</b>	<b>79,805</b>

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

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



# Governors Bay School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Governors Bay 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.

##### 1.2. 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 expenditure 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 whole 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.

###### **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 9.

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 12. Future operating lease commitments are disclosed in note 18b.

*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.

**1.3. 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 to which they relate. 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 to which they relate. 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 recognised as 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.

**1.4. Operating Lease Payments**

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

**1.5. 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.

**1.6. 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.

**1.7. 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.

**1.8. 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 Statement of Comprehensive Revenue and Expense 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	2.5-5% Diminishing value
Furniture and equipment	6.67-10% Diminishing value
Information and communication technology	20% Diminishing value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### 1.9. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

### 1.10. 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.

### 1.11. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

### 1.12. Revenue Received in Advance

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

### 1.13. Funds held for Capital Works

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

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

#### **1.14. 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, and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

#### **1.15. Borrowings**

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

#### **1.16. 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.

#### **1.17. Budget Figures**

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

#### **1.18. 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

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Use of Land and Buildings Grants

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
287,352	165,528	228,499
563,605	461,770	575,545
164,830	96,424	128,051
<b>1,015,787</b>	<b>723,722</b>	<b>932,095</b>

## 3. Locally Raised Funds

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

### Revenue

Donations & Bequests  
Fees for Extra Curricular Activities  
Trading  
Other Revenue

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
33,270	15,000	21,042
8,684	-	12,631
7,567	-	9,361
16,518	-	18,711
<b>66,039</b>	<b>15,000</b>	<b>61,745</b>

### Expenses

Extra Curricular Activities Costs  
Trading  
Fundraising & Community Grant Costs

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
19,895	6,083	16,167
6,467	-	7,674
1,924	-	-
<b>28,286</b>	<b>6,083</b>	<b>23,841</b>

*Surplus / (Deficit) for the year Locally raised funds*

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
<b>37,753</b>	<b>8,917</b>	<b>37,904</b>

## 4. Learning Resources

Curricular  
Information and Communication Technology  
Library Resources  
Employee Benefits - Salaries  
Staff Development  
Depreciation

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
16,762	9,876	10,405
5,199	5,100	4,796
1,435	600	1,335
737,557	529,385	685,595
5,391	-	1,310
17,726	2,220	16,580
<b>784,070</b>	<b>547,181</b>	<b>720,021</b>

## 5. Administration

Audit Fee  
Board Fees  
Board Expenses  
Communication  
Consumables  
Operating Lease  
Other  
Employee Benefits - Salaries  
Insurance  
Service Providers, Contractors and Consultancy

2022	2022	2021
Actual	Budget	Actual
\$	(Unaudited)	\$
5,250	5,250	5,000
2,175	2,800	2,250
2,455	550	3,328
885	1,000	902
4,029	3,000	2,929
4,003	6,408	5,840
4,805	3,738	3,373
58,722	35,000	38,940
959	913	913
3,391	3,100	3,290
<b>86,674</b>	<b>61,759</b>	<b>66,765</b>

**6. Property**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,943	3,800	4,279
Consultancy and Contract Services	13,283	14,378	12,549
Grounds	4,950	4,300	7,733
Heat, Light and Water	6,458	10,000	5,877
Rates	3,294	2,308	2,308
Repairs and Maintenance	9,695	5,000	6,073
Use of Land and Buildings	164,830	96,424	128,051
Employee Benefits - Salaries	-	1,200	-
	<u>207,453</u>	<u>137,410</u>	<u>166,870</u>

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

**7. Cash and Cash Equivalents**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	82,822	66,344	79,805
Cash and Cash Equivalents for Statement of Cash Flows	<u>82,822</u>	<u>66,344</u>	<u>79,805</u>

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

**8. Accounts Receivable**

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,975	7,783	7,783
Teacher Salaries Grant Receivable	48,937	42,305	42,305
	<u>54,912</u>	<u>50,088</u>	<u>50,088</u>
Receivables from Exchange Transactions	5,975	7,783	7,783
Receivables from Non-Exchange Transactions	48,937	42,305	42,305
	<u>54,912</u>	<u>50,088</u>	<u>50,088</u>

**9. Property, Plant and Equipment**

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	61,503	-	-	-	(2,146)	59,357
Furniture and Equipment	74,515	18,432	-	-	(6,734)	86,213
Information and Communication Technology	21,460	1,358	-	-	(4,602)	18,216
Leased Assets	4,848	11,374	-	-	(3,753)	12,469
Library Resources	4,095	273	(442)	-	(491)	3,435
<b>Balance at 31 December 2022</b>	<u>166,421</u>	<u>31,437</u>	<u>(442)</u>	<u>-</u>	<u>(17,726)</u>	<u>179,690</u>

The net carrying value of equipment held under a finance lease is \$12,469 (2021: \$4,848)

**Restrictions**

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	118,274	(58,917)	<b>59,357</b>	118,276	(56,773)	<b>61,503</b>
Furniture and Equipment	157,265	(71,052)	<b>86,213</b>	138,833	(64,318)	<b>74,515</b>
Information and Communication Technology	69,114	(50,898)	<b>18,216</b>	67,756	(46,296)	<b>21,460</b>
Leased Assets	16,766	(4,297)	<b>12,469</b>	17,168	(12,320)	<b>4,848</b>
Library Resources	25,841	(22,406)	<b>3,435</b>	28,664	(24,569)	<b>4,095</b>
<b>Balance at 31 December</b>	<b>387,260</b>	<b>(207,570)</b>	<b>179,690</b>	<b>370,697</b>	<b>(204,276)</b>	<b>166,421</b>

**10. Accounts Payable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	4,966	6,732	6,732
Accruals	5,481	3,500	3,500
Employee Entitlements - Salaries	57,233	42,826	42,826
Employee Entitlements - Leave Accrual	1,360	1,626	1,626
	<b>69,040</b>	<b>54,684</b>	<b>54,684</b>
Payables for Exchange Transactions	69,040	54,684	54,684
	<b>69,040</b>	<b>54,684</b>	<b>54,684</b>

The carrying value of payables approximates their fair value.

**11. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Other Revenue in Advance	1,039	1,219	1,219
	<b>1,039</b>	<b>1,219</b>	<b>1,219</b>

**12. Finance Lease Liability**

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	4,609	4,429	4,429
Later than One Year and no Later than Five Years	8,092	2,305	2,305
Future Finance Charges	(474)	(454)	(454)
	<b>12,227</b>	<b>6,280</b>	<b>6,280</b>
<b>Represented by:</b>			
Finance lease liability - Current	4,287	4,115	4,115
Finance lease liability - Non current	7,940	2,165	2,165
	<b>12,227</b>	<b>6,280</b>	<b>6,280</b>



### 13. 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 \$
Main Gate Entrance		334	24,421	(24,755)	-	-
Totals		334	24,421	(24,755)	-	-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Main Gate Entrance		(6,429)	25,305	(18,542)	-	334
Totals		(6,429)	25,305	(18,542)	-	334

#### Represented by:

Funds Held on Behalf of the Ministry of Education

334

### 14. 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.

### 15. Remuneration

#### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Team Leaders.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,175	2,250
<i>Leadership Team</i>		
Remuneration	314,514	214,437
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	316,689	216,687

There are 4 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	100-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	0 - 0	0 - 0

*Other Employees*

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

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

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

**16. Compensation and Other Benefits Upon Leaving**

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

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

**17. Contingencies**

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

**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.

**Cyclical Maintenance**

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which resulted in the School's buildings being rebuilt. At the present time the school is working with the Ministry of Education to create a cyclical maintenance plan for future maintenance of the school buildings. As a result, and until such time as a plan has been developed and approved by the Ministry, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain the new buildings.

**18. Commitments****(a) Capital Commitments**

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$334)

**(b) Operating Commitments**

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

**19. 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	82,822	66,344	79,805
Receivables	54,912	50,088	50,088
Total Financial assets measured at amortised cost	<u>137,734</u>	<u>116,432</u>	<u>129,893</u>

**Financial liabilities measured at amortised cost**

Payables	69,040	54,684	54,684
Finance Leases	12,227	6,280	6,280
Total Financial liabilities measured at amortised Cost	<u>81,267</u>	<u>60,964</u>	<u>60,964</u>

**20. Events After Balance Date**

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

**21. Comparatives**

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

# Statement of Variance Reporting



<b>School Name:</b>	Te Kura o Ōhinetahi   Governors Bay School	<b>School Number:</b>	3354
<b>Strategic Aim:</b>	<p><b>Promote learning:</b> All students experience the positive feeling of progress and success at school.</p> <p><b>Strengthen our community:</b> There is a meaningful and enduring connection between the school, learners, whānau, iwi and community.</p>		
<b>Annual Aim:</b>	<p><b>Promote student progress and achievement through effective and collaborative teaching and learning practices</b></p> <ul style="list-style-type: none"> <li>- Priority learners (Māori and Pasifika) are targeted and supported in order to experience success.</li> <li>- Target learners are identified and interventions put in place to promote accelerated progress</li> <li>- All learners are provided with engaging and challenging educational opportunities to extend and enrich their learning</li> <li>- Learners and whānau are included in conversations to understand current assessment, progress and achievement</li> <li>- Build capability and collective capacity with the kaiako, support staff and leadership for sustained learner progress and achievement</li> <li>- Kaiako   Teachers actively maintain respectful and collaborative relationships with learners, whānau, iwi, community and each other to enhance quality teaching and learning</li> <li>- Kaiako   Teachers continuously develop comprehensive curriculum knowledge and effective evidence-based practices</li> </ul>		
<b>Target:</b>	<p><b>Tūi Class (Y0-1)</b> To have 90% of students working on phoneme segmentation by Term 3. Which is passing the Better Start Literacy phonemic awareness test demonstrating understanding and knowledge of letter sounds and blends/digraphs required to be successful at the Better Start Literacy programme.</p> <p><b>Korimako Class (Y2-3)</b> Increase the written language level to from 1i to 1iii or above of a group of low achieving boys who are able to write a story unassisted that includes;</p> <ul style="list-style-type: none"> <li>• some 2-3 letter high frequency words and a few two-syllable words</li> <li>• two elaborated ideas in their story supported with details (adjectives or modifiers)</li> <li>• maintains focus through out</li> <li>• Include at least 3 complex/compound sentences</li> </ul> <p><b>Pīwakawaka class (Y4 - 6)</b> To move the 7 children closer to At by the end of the year. This might, for example, be moving up a sub-level.</p>		

	<p><b>Kererū class (Y7-8)</b>  Year 7:  3 of the 6 students currently ‘monitoring’ will be ‘at’ by the end of the year  2 of the 7 students currently ‘at’ will be ‘above’ by the end of the year  Year 8:  The 1 students currently ‘of concern’ will be ‘monitoring’ by the end of the year  1 of the 2 students currently ‘monitoring’ will be ‘at’ by the end of the year</p>
<b>Baseline Data:</b>	<p><b>Tūi class (Y0-1)</b></p> <ul style="list-style-type: none"> <li>• Use the Better Start Literacy - Phonemic Awareness Test to measure a child’s ability to identify, blend, and manipulate the sounds of speech.</li> <li>• Follow the Better Start Literacy for 2 terms then re-test.</li> <li>• Move students from being able to hear the sounds in words from knowing 1-10 sounds to knowing all 12</li> </ul> <p><b>Korimako class (Y2-3)</b>  4 of the Year 3 boys are writing at a lower than expected level;</p> <ul style="list-style-type: none"> <li>• They can write letters and words clearly with good directional habits and spacing</li> <li>• They can write some essential list/sight words</li> <li>• They can include the starting sounds of some words</li> <li>• They are not yet writing complete sentences with punctuation</li> <li>• No attempted elaboration or evidence of describing words</li> </ul> <p>Start of the year - formative assessment (observation notes from week 1 term 1)  Student 1 - level 1i writing from left to right includes two clearly written words and a third letter sounds. Has the concept of a message being conveyed.  Student 2 - level 1i No attempt to record his own idea.  Student 3 - level 1i Attempts to write a simple sentence. Good directional behaviour.  Student 4 - level 1i writes a simple sentence. Attempts to record his own idea. Correct directional behaviour with some spacing.</p> <p><b>Pīwakawaka class (Y4-6)</b></p> <ul style="list-style-type: none"> <li>• 26% are of concern or monitoring (this includes two Māori students)</li> <li>• 57% are at (this includes one Māori student)</li> <li>• 17% are above</li> </ul> <p><b>Kererū class (Y7-8)</b></p> <ol style="list-style-type: none"> <li>1. 50% are ‘Of Concern’ or ‘Monitoring’ (this includes 1 Māori student)</li> <li>2. 45% are ‘At’</li> <li>3. 5% are ‘Above’</li> </ol>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Tūi class (Y0-1)</b>  Rachel Kelly worked with Tūi for 3 terms and was implementing the Better Start Literacy Approach. With a new kaiako starting in Term 4, this analysis is a reflection of my observations of the class on arrival.</p> <p>Observations of literacy, what's going well, what's working, are the students where you would expect them to be? What's their attitude towards literacy?</p> <p>The Tui students were in reading ability groups at the start of Term 4. The children seemed to be happy reading in these groups and were able to move between activities. The children did not carry on with Better Start Literacy in Term 4 as this is a specific reading programme that needs teacher training to be effective. Literacy seemed to be slightly disorganised or unstructured as there were some children who would not come to the mat or be in class for literacy.</p> <p>In Term 4 reading groups utilised Ready to Read and PM Books in their reading groups. There were mixed reactions as some of the children seemed reluctant to read or were not familiar with these books and the groups didn't seem to have different abilities in each group. For example</p>	<p>NB: With a new teacher starting, it is not possible to measure this exact goal. Instead, the reflection will be on the observations, progress and achievement seen in Term 4, underpinned by the information provided by the previous kaiako.</p> <p>Reading - Year 1  5/18 students working at 1B (28%)  13/18 students working at 1M (72%)</p> <p>Writing - Year 1  9/18 students working at 1B (50%)  8/18 students working at 1M (44%)  1/18 students working at 1E (0.05%)</p> <p>Maths - Year 1  11/18 students working at 1B (61%)  7/18 students working at 1M (39%)</p>	<p>Why did you get (or not get) the outcomes you thought you would?  As I only started with the Tui Team in Term 4 my goal was to give these students a structured literacy time as a whole class where everyone felt like they were a great learner and part of a team. This also was for their well being and feeling like they belong.</p> <p>Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case?  With 72% of year 1 students working at 1M and 28% working at 1B this is where I would expect them to be and am happy with this progress so far working with these children.</p> <p>0.05% of year 1 students working at 1E; 44% working at 1M and 50% working at 1B this would be where I expect them to be; however moving on for next year I would like to see the majority of year 1 working at 1M or higher.</p> <p>Which strategies were not effective and had little or no impact in achieving your target? Why do you think this was the case?  I believe that having consistency in the class is extremely important.</p>	<p>Based on the outcomes and the reasons for these, what will you do the same/ differently next year?  In 2023 expectation and consistency will be a focus. Two learning assistants and Sarah will be working with a small group as well as Sarah reading recovery children that she is already working with. The small group of children will work in the classroom or in the learning space next door to our classroom. The learning assistance will work alongside children that need assistance and not be tagged on a peculiar child.</p> <p>What impact is there on current and ongoing teaching practice as a result of the actions taken and the results?  The intended impact will be that the children's academic results will continue to improve or stay at their chronological age and within the norm of their peers group.</p> <p>Have you identified any ongoing teacher or student needs?  A small group of students will be working with Sarah for half an hour in a reading recovery group. There are an additional 4 students plus 4 ongoing students who will start and continue with support.</p> <p>What funding/resourcing may be necessary to support identified actions and needs?</p>

<p>some children could read and others struggled with certain books from R to R and PM Readers.</p> <p>I implemented a structured phonics programme in Term 4 which is done first thing in the morning. The children are responding extremely well as this is a whole class but ability lead programme. We cover basic letter sounds, letter identification, blends and digraphs. The children sit in learning lines that are based upon ability.</p> <p>In Term 4 we used the reading ability group that were used previously but will be assessed at the start of Term 1 of 2023.</p>			<p>2023 - Reading recovery, teacher assistance</p>
<p><b>Korimako class (Y2-3)</b></p> <p>Writing across the class has made some good shifts. At the start of the year the class were reluctant to have a go at writing without having the modelled work to copy. They began with very detailed picture plans and have now shifted to using the majority of the writing time for writing. The class has been writing using a range of genres and I have tried to include a lot of relevant tasks that have a real purpose for the students. The group of boys that I have focused on have made great improvements in their attitudes and abilities to plan, persevere and create good pieces of writing. Most of them have each made accelerated learning this year shifting up 1-4 sublevels. The writing has become</p>	<p><b><u>End of year results:</u></b></p> <p>The written language levels of the eight year 3 boys have shifted up sublevels in writing;</p> <ul style="list-style-type: none"> <li>• SH 1B to 1M up one sublevel</li> <li>• RA 1B to 1M up one sublevel</li> <li>• CW 1M to 1E up one sublevel</li> <li>• ASB 1M to 2B up two sublevels</li> <li>• MR 1M to 2B up two sublevels</li> <li>• TJ 1B to 2B up three sublevels</li> <li>• AG 1B to 2M up four sublevels</li> <li>• BA 1B to 2M up four sublevels</li> </ul> <p>After 4 terms of instruction low achieving year 3 boys were able to</p>	<p>The students really like writing fantasy - imaginative narratives and this showcased their imaginations. The free writing (less scripted structured pieces) increased their vocabulary and ability to include text features.</p> <p>I supported this group by underlining mistakes, then using word charts and dictionaries to fix errors. They were good at underlining words but not so keen to go back and correct them. It will be good to continue working on this next year.</p> <p>I focused on building writing stamina at the start of the year. Shifting from taking so long to draw a picture plan to writing. The subject matter and</p>	<p>Students were given direct feedback each session (verbal and or written). Often they didn't act upon this unless I gave them more specific, verbal instructions. I will look at ways to put the students back in control of monitoring and setting goals in the future.</p> <p>I was able to monitor and plot student achievement on a rubric/continuum as a means of tracking but would like the students to have more input in this as well as have visible examples on the wall of exemplars - so they can see where they are at and what they need to do next (what that looks like). I will look at current spelling programmes that the school has used or are using and</p>

<p>more independent, stepped up in terms of more precise vocabulary and they are now writing to entertain an audience.</p>	<p>write an unassisted story that included;</p> <ul style="list-style-type: none"> <li>• some 2-3 letter high frequency words and a few two-syllable words</li> <li>• two elaborated ideas in their story supported with details (adjectives or modifiers)</li> <li>• maintains focus through out</li> <li>• Include at least 3 complex/compound sentences</li> </ul> <p><b>6/8 (75%) year 3 male students reached the target of writing at level 1E and above.</b>  <b>2/8 (25%) made progress to be now writing at level 1M. But did not reach the target.</b></p>	<p>the high interest tasks helped to keep (most) of them forced and motivated. Timer and classical music worked well.</p> <p>When and how to correctly use punctuation still needs to be mastered. They still lack knowledge when to include concepts about print without support.</p> <p>I kept anecdotal notes kept on each student in the writing book. This was based on the conferences that I had weekly or fortnightly with this group - this dropped off towards the end of term 3 as I found finding time to conference compromised by more students needing 1:1 support than this group. I did however move around the room supporting them as I roamed.</p> <p>I did not highlight achievement on the writing continuum as I had planned. Goal setting on the wall was done in term 1-2 and reflected upon in term 3. For spelling I have worked through a comprehensive phonics programme. In the students' books I could see a change over time.</p> <p>I tested writing vocabulary (how many words written in 10 min) at the start of the year and intended on repeating the process in T4 but didn't find time to do this.</p>	<p>shift the class from phonics to a spelling programme with the intention of increasing their spelling age and transference into their writing.</p> <p>Steps for 2023:</p> <ul style="list-style-type: none"> <li>• Have visible exemplars - showing next steps</li> <li>• Introduce a spelling programme to shift from phonics to applying transferable skills</li> <li>• Continue to shift towards providing this group of boys the opportunity to write longer, have more purposeful experiences and produce relevant pieces of written work.</li> </ul>
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<p><b>Pīwakakaka</b></p> <p>N.B. One of the students who was Monitoring for Writing and Maths left the school at the end of Term 2, so the numbers are different. At the end of the year, the data shows that 6 of the 7 ākonga who were Monitoring are now At. 1 of the Māori ākonga is Of Concern (still) and the other is At, having been Above at mid year. (see below for further analysis of this)</p>	<p><b><u>END OF YEAR:</u></b></p> <p>Reading:</p> <ul style="list-style-type: none"> <li>• 3.7% are of concern or monitoring (this includes one Māori student)</li> <li>• 52% are at</li> <li>• 44.3% are above or well above (this includes one Māori student)</li> </ul> <p>Writing:</p> <ul style="list-style-type: none"> <li>• 7.5% are monitoring or of concern</li> <li>• 81.5% are at the level (this includes 1 Māori student)</li> <li>• 11% are above or well above the level</li> </ul> <p>Maths:</p> <ul style="list-style-type: none"> <li>• 3.7% are of concern or monitoring (this includes one Māori student)</li> <li>• 81.5% are at the level (this includes one Māori Student)</li> <li>• 14.8% are above or well above the level</li> </ul>	<p><b><u>Strategy:</u></b></p> <p><i>HITS number 3 Explicit Teaching to show students what to do and how to do it. Sharing success criteria and revisiting/reviewing content at end of session. Models and examples worked through in workshop sessions and then be available on the wall and in modelling book when working independently.</i></p> <p>This was by far the most effective strategy. The cycle of workshop, marking, review/troubleshooting worked very well. At times it felt like progress through workshops, lessons and independent work was slow and hindered by this method of working, but it ensured that concepts were firmly embedded and understood thoroughly.</p> <p><b><u>Strategy:</u></b></p> <p><i>Regular workshops (as always) focusing on the “Plan of Attack” to Maths problems</i></p> <p>This was also very effective in improving their ability to understand, plan, do and review their problem solving in Maths. It is a thinking process and a way of avoiding the panicking that they don’t know what to do with the numbers. It assists them in slowing down and recording their thinking and working out sequentially.</p>	<p>The Māori ākonga who was Above at mid year and then dropped back to At at the end of the year has not dropped back, it just was not possible to progress through enough of the PR1ME book in Term 4 (so little teaching time due to extra activities going on school-wide) to maintain being Above. I would predict that with similar approaches and solid teaching time in the first half of the year will result in good continued progress.</p> <p>The Māori ākonga who is still Of Concern at the end of the year will continue to require a lot of support and work with materials. He will need to continue work hard at retaining number knowledge and basic facts, and be working at a much lower level than the rest of his cohort/class. This will be discussed and reviewed as a staff, in terms of what this will look like for him. Funding is potentially in the pipeline, although this has been used to target his literacy skills so far. We will continue to work hard and use the strategies that have worked so well this year to maintain the solid progress being made by the ākonga who have moved from Monitoring to At this year. We will discuss and review how we can continue to support the other 2 ākonga at the beginning of next year.</p>
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<p><b>Kererū</b>  <b>Year 7:</b>  3 of the 6 students currently 'monitoring' will be 'at' by the end of the year <b>MID YEAR 1 of the 3 now 'at'</b>  <b>END OF YEAR - 2 of the 6 monitoring students are now at. One student left so do not have an EOY level for him</b></p> <p>2 of the 7 students currently 'at' will be 'above' by the end of the year <b>MID YEAR No change</b>  <b>END OF YEAR - 3 students progressed to the end of Level 4 which is where Cashmere High school have their Year 9 students as 'at' but our levels have it also as 'at.'</b></p> <p><b>Year 8:</b>  The 1 student currently 'of concern' will be 'monitoring' by the end of the year <b>MID YEAR now 'monitoring'</b>  <b>END OF YEAR - This student came off 'of concern' and is now 'monitoring.'</b>  <b>One student (who arrived in T4) is also monitoring.</b></p> <p>1 of the 2 students currently 'monitoring' will be 'at' by the end of the year <b>MID YEAR got both students to 'at'</b>  <b>END OF YEAR - both ākonga came off 'monitoring' and are now 'at'</b></p>	<p>30 % are monitoring or below (6 out of 20)  70 % are at or above (14 out of 20)</p>	<p>I was pleased with the outcomes. 4 students (20%) moved out of monitoring or of concern and into at or above. It might not seem a lot but these are students from a cohort where maths has been a real struggle and a real dislike.</p> <p>Although it is not measurable by numbers, I believe that the students' attitude towards maths played a big part in this increase. They were attending maths workshops with a more open mind and wanting to try things again to improve. More questions were being asked and I noticed an increase in students asking for help rather than sitting silent and staying stuck.</p> <p>My HITS focus also helped. HITS number 2: Sound Structuring  Students were given clear instructions, a visual timetable, knew what to do next, and what to do when they had finished. They knew where they could go if they were stuck. There was no sitting around with nothing to do.</p> <p>Self-marking is something I feel strongly about in my maths programme. There is no point in me marking their work after the lesson. Students were taught how to self-mark and were expected to try the equations again if they got them</p>	<p><i>What will I do the same?</i>  Self-marking so students know what they need to work on more (next steps)  High expectations of a well balanced maths programme  Maths 5 days a week  Continue to implement the Rapid Routines and inquiry approaches into my maths programme</p> <p><i>What will I do differently?</i>  Move away from Prime and into the NZ maths lessons to cover the elaborations  RTLB referral for one of my students who continues to struggle</p> <p>Maths continues as a school wide strategic goal.  In 2023, we will be attending PLD with another cluster, led by Rob Proffitt-White which will help cement our teaching practice and offer support and guidance to implement the new Maths refresh. As WSL for maths I will also continue to monitor our progress across the school.</p> <p>However, in 2023 I would like to have a writing target goal as I believe that data now needs to be addressed in the senior school.</p>
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		wrong (there and then). They knew to ask a buddy from their group to show them and help them with it. This way they knew if they still needed to work more on a particular area or had mastered it.	
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### Planning for next year:

#### Tūi:

The actions that need to be taken next year is to keep routines and consistency continued. I am confident that I can raise children's achievement by integrating support, consistency and kindness.

There are two learning assistants and Sarah will be working with Reading Recovery children and a small group in the classroom.

#### Korimako:

- Have visible exemplars - showing next steps
- Introduce a spelling programme to shift from phonics to applying transferable skills
- Continue to shift towards providing this group of boys the opportunity to write longer, have more purposeful experiences and produce relevant pieces of written work.

#### Pīwakawaka:

We will continue to work hard and use the strategies that have worked so well this year to maintain the solid progress being made by the ākonga who have moved from Monitoring to At this year. We will discuss and review how we can continue to support the other 2 ākonga at the beginning of next year.

#### Kererū:

In 2023, we will be attending PLD with another cluster, led by Rob Proffitt-White which will help cement our teaching practice and offer support and guidance to implement the new Maths refresh. As WSL for maths I will also continue to monitor our progress across the school.

However, in 2023 I would like to have a writing target goal as I believe that data now needs to be addressed in the senior school.

## **Governors Bay School**

### **Kiwisport Funding 2022**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, Governors Bay School received total Kiwi Sport funding of \$ 1197.91 (excluding GST).

This funding was spent on sports ribbons, equipment, teacher release and supporting sports events.

The number of students that participated in organised sport was 90.

Regards

*RK Baynes*

Rebecca Baynes

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Governors Bay School takes a number of steps, including:</p> <ul style="list-style-type: none"> <li>• Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.</li> <li>• Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.</li> <li>• Providing appropriate personal protective equipment (PPE) when necessary.</li> <li>• Maintaining equipment and machinery to ensure they are safe to use.</li> <li>• Ensuring that the workplace is clean and well-maintained.</li> <li>• Encouraging employees to report any hazards or safety concerns they encounter.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Governors Bay School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises Governors Bay School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role.</p>

	<p>These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select an appointment panel appropriate to the role we are recruiting for.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul>	<p>We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are semi-rural. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>We develop policies and programmes that reflect Māori aspirations and needs, such as proposing to increase Māori representation in decision-making positions on our board and incorporating Māori language and tikanga into our curriculum to help ensure our ākonga Māori have access to culturally appropriate teaching and support. The staff have undertaken 24 months of PLD in culturally responsive practice and this is woven through our strategic planning and in the development of our localised curriculum.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Where we can, we provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, webinars and courses.</p> <p>We support our new employees through close team relationships and a thorough induction process. Team Leaders and the Principal conduct Professional Growth Cycle conversations and observations throughout the year.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they</p>

	<p>can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
How are you recognising the employment requirements of women?	<p>We consider access to flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. Currently two (out of four) classes have a job share in place.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to EAP, and offer some flexibility to scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of	<p>We currently have no persons employed with disabilities.</p>

persons with disabilities?	
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**Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:**

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓ For the Principal	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	



## INDEPENDENT AUDITOR'S REPORT

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

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

## Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector 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 opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

## Basis for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities 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.

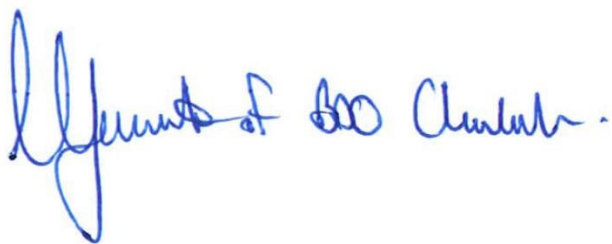
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Warren Johnstone,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand