



TE KURA O TE TAUAWA

**HALSWELL
SCHOOL**

Learning To Thrive

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3366
Principal:	Stuart Cameron
School Address:	1 School Road, Halswell, Christchurch, 8025
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**Solutions
Services**
Collaborative School Administration

TE KURA O TE TAUAWA HALSWELL SCHOOL

Annual Report - For the year ended 31 December 2022

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Te Kura o te Tauawa Halswell 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.

ROBIN MICHAEL DIXON

Full Name of Presiding Member



Signature of Presiding Member

2 June 2023
Date:

STUART NICHOLAS GAMTRON

Full Name of Principal



Signature of Principal

2 June 2023
Date:

Te Kura o te Tauawa Halswell School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Rob Dixon	Presiding Member	Elected	Sep 2025
Stuart Cameron	Principal	ex Officio	
Natasha Buckby	Parent Representative	Elected	Sep 2025
Giarme Harrison	Parent Representative	Elected	Sep 2022
Ged Robinson	Parent Representative	Elected	Sep 2022
Michelle Bishop	Parent Representative	Selected	Sep 2025
Anita Head	Staff Representative	Elected	Sep 2022
Shaun Perrin	Parent Representative	Elected	Sep 2022
Sarah Robb	Parent Representative	Elected	Sep 2025
Tania Shuker	Parent Representative	Elected	Sep 2025
Claire Harris	Parent Representative	Elected	Sep 2025
Rachel Ono	Staff Representative	Elected	Sep 2025

Te Kura o te Tauawa Halswell School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,385,592	4,993,275	5,050,835
Locally Raised Funds	3	298,273	300,085	401,786
Interest Income		7,123	6,000	5,690
		<u>5,690,988</u>	<u>5,299,360</u>	<u>5,458,311</u>
Expenses				
Locally Raised Funds	3	57,489	59,475	43,970
Learning Resources	4	3,871,860	3,729,259	3,775,392
Administration	5	244,673	255,961	289,486
Finance		4,704	-	6,832
Property	6	1,483,830	1,379,322	1,364,820
Loss on Disposal of Property, Plant and Equipment		8,375	-	32,578
		<u>5,670,931</u>	<u>5,424,017</u>	<u>5,513,078</u>
Net Surplus / (Deficit) for the year		20,057	(124,657)	(54,767)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>20,057</u>	<u>(124,657)</u>	<u>(54,767)</u>

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

Te Kura o te Tauawa Halswell 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		1,529,004	1,529,004	1,583,771
Total comprehensive revenue and expense for the year		20,057	(124,657)	(54,767)
Equity at 31 December		1,549,061	1,404,347	1,529,004
Accumulated comprehensive revenue and expense		1,549,061	1,404,347	1,529,004
Equity at 31 December		1,549,061	1,404,347	1,529,004

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.

Te Kura o te Tauawa Halswell School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	546,349	564,987	606,555
Accounts Receivable	8	256,491	300,261	300,261
GST Receivable		10,192	2,778	2,778
Prepayments		21,091	19,764	19,764
Inventories	9	1,918	-	-
Investments	10	280,000	-	-
Funds Receivable for Capital Works Projects	16	25,977	16,079	16,079
		<u>1,142,018</u>	<u>903,869</u>	<u>945,437</u>
Current Liabilities				
Accounts Payable	12	291,566	299,750	299,750
Revenue Received in Advance	13	35,827	34,057	34,057
Provision for Cyclical Maintenance	14	-	16,237	16,237
Finance Lease Liability	15	25,114	32,048	32,048
Funds held for Capital Works Projects	16	-	80,851	80,851
		<u>352,507</u>	<u>462,943</u>	<u>462,943</u>
Working Capital Surplus/(Deficit)		789,511	440,926	482,494
Non-current Assets				
Investments	10	-	280,000	280,000
Property, Plant and Equipment	11	773,432	718,788	790,677
		<u>773,432</u>	<u>998,788</u>	<u>1,070,677</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	15,117	3,917
Finance Lease Liability	15	13,882	20,250	20,250
		<u>13,882</u>	<u>35,367</u>	<u>24,167</u>
Net Assets		<u><u>1,549,061</u></u>	<u><u>1,404,347</u></u>	<u><u>1,529,004</u></u>
Equity		<u><u>1,549,061</u></u>	<u><u>1,404,347</u></u>	<u><u>1,529,004</u></u>

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

Te Kura o te Tauawa Halswell School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,235,417	1,044,771	1,088,368
Locally Raised Funds		283,942	240,085	288,693
International Students		47,043	60,000	44,739
Goods and Services Tax (net)		(7,414)	-	2,818
Payments to Employees		(699,370)	(569,563)	(692,446)
Payments to Suppliers		(649,877)	(713,750)	(631,266)
Interest Received		7,123	6,000	5,793
Net cash from/(to) Operating Activities		216,864	67,543	106,699
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(156,490)	(109,111)	(118,220)
Net cash (to)/from Investing Activities		(156,490)	(109,111)	(118,220)
Cash flows from Financing Activities				
Finance Lease Payments		(29,831)	-	(30,051)
Funds Administered on Behalf of Third Parties		(90,749)	-	19,231
Net cash (to)/from Financing Activities		(120,580)	-	(10,820)
Net (decrease) /increase in cash and cash equivalents		(60,206)	(41,568)	(22,341)
Cash and cash equivalents at the beginning of the year	7	606,555	606,555	628,896
Cash and cash equivalents at the end of the year	7	546,349	564,987	606,555

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.

Te Kura o te Tauawa Halswell School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Te Kura o te Tauawa Halswell 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.

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.

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. 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.

1.9. 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.

1.10. 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	10-50 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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.

1.12. 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.

1.13. 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.

1.14. Revenue Received in Advance

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

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

1.15. Funds Held In Trust

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

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

1.16. 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.

1.17. 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 the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year periods in accordance with the conditional assessment of each area of the school. 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.

1.18. Financial Instruments

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

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

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 the Statement of Comprehensive Revenue and Expense.

1.19. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,209,056	1,009,771	1,067,577
Teachers' Salaries Grants	2,957,544	2,916,182	2,916,182
Use of Land and Buildings Grants	1,175,165	1,032,322	1,032,322
Other Government Grants	43,827	35,000	34,754
	<u>5,385,592</u>	<u>4,993,275</u>	<u>5,050,835</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	196,934	207,065	243,435
Fees for Extra Curricular Activities	19,207	13,400	20,204
Trading	18,105	13,020	20,771
Fundraising & Community Grants	3,978	4,600	5,065
Other Revenue	15,137	2,000	6,159
International Student Fees	44,912	60,000	106,152
	<u>298,273</u>	<u>300,085</u>	<u>401,786</u>
Expenses			
Extra Curricular Activities Costs	39,735	43,400	20,048
Trading	8,769	3,020	4,225
Fundraising & Community Grant Costs	2,324	1,000	2,070
Other Locally Raised Funds Expenditure	763	3,055	945
International Student - Student Recruitment	3,445	6,500	11,068
International Student - Other Expenses	2,453	2,500	5,614
	<u>57,489</u>	<u>59,475</u>	<u>43,970</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>240,784</u>	<u>240,610</u>	<u>357,816</u>

During the year the School hosted 3 International students (2021:10)

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	196,167	217,244	202,980
Equipment Repairs	7,050	5,000	3,536
Library Resources	4,301	5,770	5,328
Employee Benefits - Salaries	3,437,591	3,280,245	3,345,209
Staff Development	31,420	40,000	20,916
Depreciation	195,331	181,000	197,423
	<u>3,871,860</u>	<u>3,729,259</u>	<u>3,775,392</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,961	5,500	4,817
Board Fees	4,105	5,060	5,060
Board Expenses	11,222	17,800	23,644
Communication	4,370	6,500	4,878
Consumables	35,519	32,500	30,958
Operating Lease	12,871	45,500	13,925
Legal Fees	2,609	-	5,000
Other	5,371	4,600	10,045
Employee Benefits - Salaries	150,212	125,500	177,751
Insurance	6,391	6,891	6,378
Service Providers, Contractors and Consultancy	7,042	6,110	7,030
	<u>244,673</u>	<u>255,961</u>	<u>289,486</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,613	10,000	5,231
Consultancy and Contract Services	109,431	110,000	99,690
Cyclical Maintenance Provision	(3,917)	11,200	11,200
Grounds	7,596	12,000	9,146
Heat, Light and Water	52,232	67,500	60,750
Rates	15,709	14,900	14,507
Repairs and Maintenance	46,704	39,900	51,540
Use of Land and Buildings	1,175,165	1,032,322	1,032,322
Security	1,184	1,500	1,008
Employee Benefits - Salaries	73,113	80,000	79,426
	<u>1,483,830</u>	<u>1,379,322</u>	<u>1,364,820</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 nationwide 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	546,349	564,987	606,555
Cash and Cash Equivalents for Statement of Cash Flows	<u>546,349</u>	<u>564,987</u>	<u>606,555</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	11,812	42,754	42,754
Receivables from the Ministry of Education	709	1,389	1,389
Interest Receivable	668	668	668
Teacher Salaries Grant Receivable	243,302	255,450	255,450
	<u>256,491</u>	<u>300,261</u>	<u>300,261</u>
Receivables from Exchange Transactions	12,480	43,422	43,422
Receivables from Non-Exchange Transactions	244,011	256,839	256,839
	<u>256,491</u>	<u>300,261</u>	<u>300,261</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,918	-	-
School Uniforms	-	-	-
	<u>1,918</u>	<u>-</u>	<u>-</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	280,000	-	-
Non-current Asset			
Long-term Bank Deposits	-	280,000	280,000
Total Investments	<u>280,000</u>	<u>280,000</u>	<u>280,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	259,374	55,337	-	-	(48,363)	266,348
Furniture and Equipment	411,083	35,058	(291)	-	(90,842)	355,008
Information and Communication Technology	49,530	60,250	-	-	(33,277)	76,503
Leased Assets	23,446	21,877	-	-	(16,212)	29,111
Library Resources	44,744	16,439	(8,084)	-	(6,637)	46,462
Work in Progress	2,500	-	(2,500)	-	-	-
Balance at 31 December 2022	790,677	188,961	(10,875)	-	(195,331)	773,432

The net carrying value of equipment held under a finance lease is \$29,111 (2021: \$23,446)

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.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	503,119	(236,771)	266,348	476,040	(216,666)	259,374
Furniture and Equipment	1,039,634	(684,626)	355,008	1,078,250	(667,167)	411,083
Information and Communication Technology	434,312	(357,809)	76,503	433,234	(383,704)	49,530
Leased Assets	129,805	(100,694)	29,111	126,840	(103,394)	23,446
Library Resources	78,967	(32,505)	46,462	76,316	(31,572)	44,744
Work in Progress	-	-	-	2,500	-	2,500
Balance at 31 December	2,185,837	(1,412,405)	773,432	2,193,180	(1,402,503)	790,677

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	23,373	23,555	23,555
Accruals	4,961	4,817	4,817
Employee Entitlements - Salaries	254,733	262,554	262,554
Employee Entitlements - Leave Accrual	8,499	8,824	8,824
	291,566	299,750	299,750
Payables for Exchange Transactions	291,566	299,750	299,750
	291,566	299,750	299,750

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees in Advance	35,827	33,696	33,696
Other Revenue in Advance	-	361	361
	35,827	34,057	34,057

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	20,154	20,154	8,954
Decrease to the Provision During the Year	(3,917)	11,200	11,200
Elimination of the Provision During the Year	(16,237)	-	-
Provision at the End of the Year	-	31,354	20,154
Cyclical Maintenance - Current	-	16,237	16,237
Cyclical Maintenance - Non current	-	15,117	3,917
	-	31,354	20,154

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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	27,391	35,922	35,922
Later than One Year and no Later than Five Years	14,902	21,239	21,239
Future Finance Charges	(3,297)	(4,863)	(4,863)
	<u>38,996</u>	<u>52,298</u>	<u>52,298</u>
Represented by:			
Finance lease liability - Current	25,114	32,048	32,048
Finance lease liability - Non current	13,882	20,250	20,250
	<u>38,996</u>	<u>52,298</u>	<u>52,298</u>

16. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Bund & Retaining Wall	(1,500)	-	1,500	-	-
Bundle 5 - Various	31,289	-	(45,568)	-	(14,279)
Bundle 6 - Various	49,562	33,436	(94,696)	-	(11,698)
Astroturf	(14,579)	-	14,579	-	-
Totals	<u>64,772</u>	<u>33,436</u>	<u>(124,185)</u>	<u>-</u>	<u>(25,977)</u>

Represented by:
Funds Receivable from the Ministry of Education (25,977)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Caretakers Garage & Scooter Park SIP	31,682	3,516	(35,198)	-	-
Heatpump cages & Outdoor speakers SIP	14,494	2,931	(17,425)	-	-
Bund & Retaining Wall	(1,500)	-	-	-	(1,500)
Playpod, garage, sealing	-	53,337	(53,337)	-	-
Bundle 5 - Various	-	66,708	(35,419)	-	31,289
Bundle 6 - Various	-	71,505	(21,943)	-	49,562
Astroturf	-	-	(14,579)	-	(14,579)
Totals	<u>44,676</u>	<u>197,997</u>	<u>(177,901)</u>	<u>-</u>	<u>64,772</u>

Represented by:
Funds Held on Behalf of the Ministry of Education 80,851
Funds Receivable from the Ministry of Education (16,079)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,105	5,060
<i>Leadership Team</i>		
Remuneration	799,497	870,746
Full-time equivalent members	7.00	8.00
Total key management personnel remuneration	<u>803,602</u>	<u>875,806</u>

There are seven members of the Board excluding the Principal. The Board had held 13 full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	0-10	0-10
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	4.00	3.00
110 -120	1.00	2.00
120 - 130	-	1.00
	<u>5.00</u>	<u>6.00</u>

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

19. 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	-	43,592
Number of People	-	1

20. 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.

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



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 will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised except for the School Hall, even though the school will be required to maintain any buildings that are not replaced.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$104,941 contract for MOE SIP Bundle 6 has been approved from the Ministry of Education. This project is fully funded by the Ministry and \$104,941 has been received of which \$116,639 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) SIP-Bundle 5. Bundle 5 is comprised of a range of property projects including the replacement of a water system in the staff lounge, installation of a VOIP phone system, replacement of external light and a hand dryer, double glazing of Kahu, blinds for the new BBQ area and a water play feature for the junior school. A total of \$66,708 has been approved for these projects and will be funded by MoE SIP funding. The majority of these jobs were completed between December 2021 and January 2022. The only job still to be completed in Bundle 5 is the water play feature for the junior school due to delays on a part coming from overseas.

(c) SIP-Astroturf - As part of the original SIP scope of works, the Board and MoE approved the construction of a new astroturf court. In preparation for this project the Board incurred \$14,579 in preliminary work. This work included chemical testing of the soil, an arborist report, ground preparations and costs associated with a community consultation process. The project was abandoned in mid 2021. The MoE has agreed to fully fund these cost as part of Bundle 5.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$64,772)

(b) Operating Commitments

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

(Operating commitments at 31 December 2021: nil)

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	546,349	564,987	606,555
Receivables	256,491	300,261	300,261
Investments - Term Deposits	280,000	280,000	280,000
Total Financial assets measured at amortised cost	1,082,840	1,145,248	1,186,816

Financial liabilities measured at amortised cost

Payables	291,566	299,750	299,750
Finance Leases	38,996	52,298	52,298
Total Financial liabilities measured at amortised Cost	330,562	352,048	352,048

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.

Kiwisport Statement

The 2022 Kiwisport funding was spent on sports equipment to increase our students participation in organised sports. This included attending sports events, entry fees and transportation to these events.

The amount received in Operations Entitlement notice dated September 2022 was \$9982.61.

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>We have robust policies and procedures in place which are followed e.g. health and safety</p> <p>The importance of being a good employer is to the forefront of all decisions relating to staff working conditions.</p> <p>We have provided staff with professional development on personal wellbeing strategies.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>We have a policy not a programme. Procedures in our policy are followed.</p> <p>We recognise diversity and inclusion in all areas of our school including staff eg age, ethnicity, gender, sexual orientation, disability and hours of work etc,</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Appointment processes are designed to ensure a fair impartial process which results in the best candidate for the requirements of the position being appointed. Every appointment involves a panel including staff representatives and senior management. The BOT are informed of all appointments.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>In a variety of ways including:</p> <ul style="list-style-type: none"> • <i>Strong commitment, reflected in our strategic plan to extend the use and understanding of tikanga Māori and te reo Māori</i> • <i>Providing a safe school environment where it is ok to be Māori.</i> • <i>Encouraging staff to undertake PD to improve Te Reo Maori skills</i> • <i>Ensuring tikanga is observed and celebrated e.g at assemblies, staff meetings, mihi whakatau</i> • <i>Te Ao Maori focus team</i> • <i>Whānu hui each term</i>
<p>How have you enhanced the abilities of individual employees?</p>	<p>In a variety of ways including:</p> <ul style="list-style-type: none"> • PD budget and regular PD opportunities available for staff both internally and externally • Professional Growth coaching for all staff

<p>How are you recognising the employment requirements of women?</p>	<p><i>We are female dominated profession and this is mirrored in our staff profile. We recognise diversity in employment. We attempt to accommodate the need for workplace flexibility e.g. we have a number of job share positions across the school</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We endeavor to employ staff that reflect inclusion. EAP provided if needed.</i></p>

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?		✓
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
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?		✓

Student Target Group

Year: 2022

Learning Team: Ōrongomai

Teaching and Learning Target

Strategic Goal/s

- Implement a school wide positive education programme that improves the wellbeing and engagement of all learners..

Annual Goals

- Continue to develop systems for the early identification and acceleration of priority learners

Baseline data

- 14 year 4 students were below the School Expectations in numeracy at the end of 2021
- 7 boys
7 girls
- Ethnicity
 - 1 x Chinese
 - 1 x Fijian
 - 1 x Middle Eastern
 - 1 x Cook Island Maori
 - 1 x other European
 - 9 x New Zealander
- Break down of sublevels of strategies and knowledge (JAM)

	Add/sub strategy	Basic Facts	Forward Number Sequence	Backward Number Sequence	Place value
1 level	9	11	8	6	4

Annual Targets

By the end of Term 4, 14 Year 4 students who are currently below the Halswell School Expectations for Mathematics will be achieving 'at' expectation.

below	students	students	students	students	students
2 levels below	4 students	2 students	5 students	7 students	9 students
3 Levels below	2 students	2 students			1 student

Enrichment Support History

2 students have had numeracy support in 2021
 10 students have had literacy support in 2021

Other Information

1 student has had constant absences in 2021
 3 students are EAL

History of Below School Expectations

5 x students have been below School Expectations since Y2
 3 x students below School Expectation 2021 (no previous records)
 2 x students below School Expectation for 1 year
 4 x students below School Expectation for 6 months

Key Improvement Strategies

When	What	Who	Resourcing	Monitoring/Reflections
Early Term	In depth look at each child's breakdown of specific learning needs in numeracy and any barriers to learning.	Learning Team		Term 1 Reflections

1	Collaborative discussion about possible interventions and programmes.				This has been a very interrupted term. The data shows improvement across sub levels with working on number knowledge with TA. Very pleased with this. We will discuss as a team early term 2 how we wish to move forward and any common gaps we need to address.
Mid Term 1	JAM assessment completed	T group teacher			
Ongoing	JAM results collated and tracked to show accelerated progress and gaps in knowledge and discussed at every team meeting. Progress and teaching approaches reviewed and adjustments made where necessary.				Term 2 Gloss and JAM strategy testing will be another cross check of this data. Much of the information and resources Maths Leader has sent has helped with our group instruction.
Mid Term 1 and then ongoing	Liaise with the Maths Leader and Maths Curriculum Team to get innovative ideas to support target students.	Ōrongomai Team Leader and Maths Team member			Still would like to meet with Maths Lead Teacher re specific needs in term 2. Due to covid Teacher Aid couldn't be released. She took small combinations of children from studios and worked for 15 mins with them each day.
Term 1 and ongoing	A teacher aide will release one teacher each day at maths time day in each studio to work specifically on their target children.	TA/ T group teacher	Enrichment	5 Hours TA time per week	Over the 11 week term we only had 6 weeks of Teacher Aid as she had covid and had to cover others that did also. Also many of these children were also absent for long periods of time.
Term 1 and ongoing	TA 2 days a week will take the target group for knowledge games to reinforce the basic facts and knowledge gaps .	TA	Enrichment		Term 2 we will look at release for teachers .
Term 1 and ongoing	Buddy system in class to support and develop confidence. Each target student will be buddies with a peer who is at least one maths level above them.	T group teacher			The Buddy system has worked well and children have shown Kotahitanga and assisted each other with their learning. Independence is difficult for some of these students so the buddy system offered them support and developed confidence.
Term 1 and ongoing.	Matific groups specifically leveled for practice of the numeracy levels specific for each target student. Matific will be used independently in the studio and available for home learning.	T group teacher			Flipping the structure and teaching knowledge first: We have scaffolded this learning into the knowledge required to be able to do the rich task. Then bringing it to the task. This is helping confidence and achievement.
Early Term 1	Communicate with parents re accessing Matific at home.	T group teacher			Professional Development: Still to find a course but 2 teachers are enrolled in Just in Time Maths PD training through the ministry . Numicon Training is still to be discussed.

Term 1 and ongoing	Pre-teach problems and scaffold the knowledge required for success before group instruction to develop confidence and pre-empt any barriers to learning for target students. Teacher aide to specifically teach number knowledge required for the rich task prior to the task.	Teacher Aide and T group teachers	Enrichment budget	<p>Mid Year Assessment has been done and assessed. Discussed at team meetings and next steps discussed. Group teaching: Specific problem solving based learning with materials Teacher Aid will Take Team Leader's group on this day. Support material has been sent home and contact made with parents.</p> <p>Observations Difficult with not mixing teams.</p> <p style="text-align: center;">Term 2 Reflections</p> <p>Mid year data review 7 students have shown accelerated progress towards School Expectations. Up one strategy level and 6 months improved Overall Teacher Judgment. 6 students are still working towards School Expectations 1 student has left the school</p> <ul style="list-style-type: none"> • A separate document has details of each individual child's maths profile and progress over this year <p>The 7 students that have moved a strategy level are now sitting 6 months behind the target of addition and Subtraction strategy level Early 5. They will need to work hard on number knowledge to support strategy thinking to maintain this progress. All parents have been given support at parent conferences to help assist them. 3 students of the next group have had issues with attendance over the last 6 months. 3 students are a concern as they have shown no strategy level improvement and are currently 1 year behind School Expectations..</p> <p>Reflections</p>
Term 1	Investigate Numicon training for teachers and talk to the Principal about accessing professional development funding.	Team Leader		
Term 2-4	Participate in Numicon training.	T group teachers	PD budget	
Term 2	Mid year assessment - Collate and check against data gathered at the end of term 1.	T group teachers		
Term 2	Group teaching with Team Leader Tuesdays.	Team Leader		
Term 2	Observe Otawhitu using Numicon and see how this could work in Orongomai.	Team Leader	Team Leader Release	
Term 2	Support material to work on number knowledge has been sent home to parents.	Team Leader /parents		
Term 2	Make materials support packs for those children in group situations that need materials.	Team Leader		
Term 3	Parent conferences- Speak to all parents and inform them of their children's specific needs and how they can support them. Give out maths packs of games and basic fact sheets for	All team teachers		

	home use that Team Leader made.			Tuesday's group with the team Leader was very successful. All children are confident, they take risks and enjoy the time to have games and be supported throughout the whole lesson.
Term 3	In class support with TA alongside these children	Teacher Aid / T group teacher		
Term 3	TA booklet sent home. Simple board games made to support learning number knowledge at home.	Team leader and Teacher Aid.		The Teacher Aid's group will be restructured so she supports these children in class now as they were missing out on the class teaching. This gives flexibility for teachers to align her with those in most need.
Term 4	Teacher Aid to continue to support target children in studios. Timetabled to use enrichment maths boxes to help support children in pairs.	Teacher Aid		<p>Term 3 Reflections: In class support was helpful getting these children to work alongside the Teacher Aid and their buddies. Accelerated learning occurred with 8 children now working in early stage 5 for addition and subtraction. 3 students seem to have made little movement but their confidence and ability to give problems a go is improving. One student is of concern and suggest further testing for underlying issues. Retention of strategies is a concern with them as they all can do this when supported but revert to stage 4 when not. Most children are seeing skip counting or doubling and halving strategies for mult/div. Explicit teaching of place value is helping children see a way to add numbers without counting on or back.</p> <p>End of Year Reflections: Despite interventions and specific targeted teaching we have been unable to move students to the school expectation. All students have made sub level progress (all except one student) and have improved 1 year or 6 months progress. These children may require further testing for Dyscalculia or other underlying processing disorders. One student had 50% attendance over much of the year and this would have had an impact on the results for them. To reach our target these children had to improve up to two</p>

			<p>years of level. Despite this, they have continued to progress and suggest earlier intervention at the end of year one with the new refreshed curriculum will pick up these children earlier. Improving the add/ sub strategy level to mid stage 5 for these students requires them to be confident using part whole thinking or other strategies. Many of these children due to the above comment about seeing patterns with maths have begun to use place value and basic facts but still require support and practice. We are optimistic that many of them next year will be improve to stage 5 (end)if not stage 6.</p> <p>What made a difference? Individual teaching and support during maths. For one term we had one teacher taking this group together and this had the most significant result as their confidence as mathematicians and could develop specific objectives and practice. Engaging them in games and rich tasks to develop knowledge and confidence. Sending workbooks and games home to the parents to help reinforce the basic facts knowledge. Having action Stations where they work with buddies independently.</p> <p>Memory plays a big factor in the progress and ability to hold numbers in your head, and many of these students have definitely struggled with retaining maths patterns and facts. Playing maths games and reinforcing basic knowledge has improved many children’s sublevels in number knowledge and basic facts which is evident in the level improvement in these areas. This knowledge is imperative for progress to E5.</p> <p>What hindered Progress? Covid and not being able to use enrichment time across the groups for teaching in term 1 and some of term 2. Children’s basic knowledge of basic facts, place value to use as a</p>
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strategy to be at Stage 5.
Some children's attendance was a factor in making connections and sustaining learning intentions.

END OF YEAR DATA

- 13 students are now in this target group as 1 left.
- 0 children reached the target.

Improvement of the students in their knowledge and addition and subtraction.

	Add/sub strategy	Basic Facts	FNS	BNS	Place value
No improvement	1 Student				
Improved 1 level	11 students	2 Students	7 students	9 students	5 students
Improved 2 levels	2 student	5 students	2 students	3 students	6 Students
Improved 4 levels		1 student			

Overall improvement in OTJ

- 6 children improved by 6 months over the 2022 school year
- 6 children improved by 1 year over the 2022 school year

- 1 child showed no improvement

Add/ Sub strategy improvement towards School Expectations of working at late stage 5

- 8 children have moved from stage 4 - stage E5
- 2 children moved from stage 2-3 to stage 4
- 2 children moved from stage 2-3 - stage E5
- 1 child showed no movement

Final Break Down

10 children are 1 year behind School Expectations

2 children are 6 months behind School Expectations

1 child is 18 months behind School Expectations

WHERE TO NEXT / PLANNING FOR 2023

- Continued enrichment and teacher support for these children will be required.
- Numicon or other enrichment programmes.
- Testing for dyscalculia and other cognitive delays.