

GREERTON VILLAGE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1730

Principal: Kimberley Henderson-Ginns

School Address: 151 Greerton Road, Greerton

School Postal Address: P O Box 9141, Greerton, Tauranga, 3142

School Phone: 07 541 2350

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

GREERTON VILLAGE SCHOOL

Annual Report - For the year ended 31 December 2022

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Greerton Village 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.

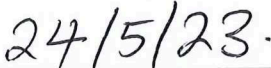
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.


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.

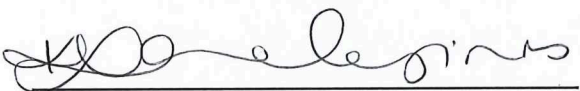
The School's 2022 financial statements are authorised for issue by the Board.

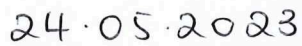

Full Name of Presiding Member


Signature of Presiding Member


Date:


Full Name of Principal


Signature of Principal


Date:

Greerton Village School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,066,622	3,719,808	4,156,774
Locally Raised Funds	3	137,112	10,000	63,156
Interest Income		2,315	-	333
		<u>4,206,049</u>	<u>3,729,808</u>	<u>4,220,263</u>
Expenses				
Locally Raised Funds	3	41,007	10,000	47,937
Learning Resources	4	2,643,825	2,585,504	3,021,801
Administration	5	527,776	230,124	552,127
Finance		1,376	916	1,529
Property	6	766,340	883,820	694,774
		<u>3,980,324</u>	<u>3,710,364</u>	<u>4,318,168</u>
Net Surplus / (Deficit) for the year		225,725	19,444	(97,905)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>225,725</u>	<u>19,444</u>	<u>(97,905)</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.

Greerton Village 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		281,375	359,357	364,906
Total comprehensive revenue and expense for the year		225,725	19,444	(97,905)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	14,374
Equity at 31 December		507,100	378,801	281,375
Accumulated comprehensive revenue and expense		507,100	378,801	281,375
Equity at 31 December		507,100	378,801	281,375

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.

Greerton Village School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	544,531	262,277	97,770
Accounts Receivable	8	173,761	145,060	177,582
GST Receivable		-	-	4,165
Prepayments		13,054	6,182	1,847
Inventories	9	-	1,990	1,375
Funds Receivable for Capital Works Projects	15	25,486	-	7,710
		756,832	415,509	290,449
Current Liabilities				
GST Payable		36,024	62,151	-
Accounts Payable	11	254,860	200,190	264,964
Revenue Received in Advance	12	17,794	17,250	-
Provision for Cyclical Maintenance	13	44,000	38,125	43,623
Finance Lease Liability	14	9,387	16,373	8,252
Funds held for Capital Works Projects	15	269,407	-	33,505
		631,472	334,089	350,344
Working Capital Surplus/(Deficit)		125,360	81,420	(59,895)
Non-current Assets				
Property, Plant and Equipment	10	394,648	321,808	347,127
		394,648	321,808	347,127
Non-current Liabilities				
Provision for Cyclical Maintenance	13	5,300	13,775	889
Finance Lease Liability	14	7,608	10,652	4,968
		12,908	24,427	5,857
Net Assets		507,100	378,801	281,375
Equity		507,100	378,801	281,375

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

Greerton Village 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		1,293,031	1,140,512	1,240,876
Locally Raised Funds		159,663	-	45,906
Goods and Services Tax (net)		40,189	-	(66,316)
Payments to Employees		(774,553)	1,925,703	(887,704)
Payments to Suppliers		(400,879)	(3,475,491)	(421,684)
Interest Paid		(1,376)	(916)	(1,529)
Interest Received		2,019	-	340
Net cash from/(to) Operating Activities		318,094	(410,192)	(90,111)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(94,424)	(22,222)	(58,745)
Net cash from/(to) Investing Activities		(94,424)	(22,222)	(58,745)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,374
Finance Lease Payments		(4,638)	(8,938)	(11,827)
Funds Administered on Behalf of Third Parties		227,729	-	(459,550)
Net cash from/(to) Financing Activities		223,091	(8,938)	(457,003)
Net increase/(decrease) in cash and cash equivalents		446,761	(441,352)	(605,859)
Cash and cash equivalents at the beginning of the year	7	97,770	703,629	703,629
Cash and cash equivalents at the end of the year	7	544,531	262,277	97,770

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.

Greerton Village School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	5-50 years
Furniture and Equipment	5-15 years
Information and Communication Technology	4-10 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,533,252	1,068,512	1,465,280
Teachers' Salaries Grants	1,911,493	1,925,703	2,090,933
Use of Land and Buildings Grants	530,159	653,593	494,695
Moe Moana Funding	15,261	12,000	-
Other Government Grants	76,457	60,000	105,866
	4,066,622	3,719,808	4,156,774

The school has opted in to the donations scheme for this year. Total amount received was \$56,550.

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	22,091	-	3,515
Fees for Extra Curricular Activities	20,045	-	7,186
Trading	7,679	10,000	9,630
Fundraising & Community Grants	87,297	-	42,825
	137,112	10,000	63,156
Expenses			
Extra Curricular Activities Costs	13,621	-	37,211
Trading	10,692	10,000	9,985
Fundraising & Community Grant Costs	16,694	-	741
	41,007	10,000	47,937
<i>Surplus for the year Locally raised funds</i>	96,105	-	15,219

4. Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	44,374	43,300	62,927
Library Resources	-	1,000	2,794
Employee Benefits - Salaries	2,504,466	2,440,304	2,847,485
Staff Development	5,669	12,100	16,028
Depreciation	69,220	63,000	74,489
Information And Communication Technology	20,096	25,800	18,078
	2,643,825	2,585,504	3,021,801

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,672	6,720	5,507
Board Fees	3,950	7,200	4,000
Board Expenses	4,318	4,000	4,381
Communication	6,951	6,050	6,239
Consumables	27,076	26,350	31,523
Other	45,658	52,328	60,761
Employee Benefits - Salaries	142,200	104,571	103,694
Insurance	2,730	8,325	12,112
Service Providers, Contractors and Consultancy	14,580	14,580	14,580
Healthy School Lunch Programme	274,641	-	309,330
	527,776	230,124	552,127

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,207	5,500	2,846
Cyclical Maintenance Provision	8,232	15,923	6,233
Grounds	16,695	19,500	19,971
Heat, Light and Water	30,379	27,100	25,336
Rates	20,446	16,000	18,792
Repairs and Maintenance	22,990	23,000	20,392
Use of Land and Buildings	530,159	653,593	494,695
Security	7,927	10,000	5,022
Employee Benefits - Salaries	63,133	56,204	62,234
Consultancy And Contract Services	64,172	57,000	39,253
	766,340	883,820	694,774

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	544,531	262,277	97,770
Cash and cash equivalents for Statement of Cash Flows	544,531	262,277	97,770

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

Of the \$544,531 Cash and Cash Equivalents \$269,407 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	9,671	-	-
Interest Receivable	296	7	-
Teacher Salaries Grant Receivable	163,794	145,053	177,582
	<u>173,761</u>	<u>145,060</u>	<u>177,582</u>
Receivables from Exchange Transactions	9,967	7	-
Receivables from Non-Exchange Transactions	163,794	145,053	177,582
	<u>173,761</u>	<u>145,060</u>	<u>177,582</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	-	1,990	1,375
	<u>-</u>	<u>1,990</u>	<u>1,375</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	135,486	25,746	-	-	(19,413)	141,819
Furniture and Equipment	183,169	24,842	-	-	(31,006)	177,005
Information and Communication Technology	14,194	5,947	-	-	(4,694)	15,447
Motor Vehicles	-	45,828	-	-	(2,009)	43,819
Leased Assets	13,209	14,378	-	-	(11,830)	15,757
Library Resources	1,069	-	-	-	(268)	801
Balance at 31 December 2022	<u>347,127</u>	<u>116,741</u>	<u>-</u>	<u>-</u>	<u>(69,220)</u>	<u>394,648</u>

The net carrying value of equipment held under a finance lease is \$15,757 (2021: \$13,209)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	392,777	(250,958)	141,819	367,031	(231,545)	135,486
Furniture and Equipment	419,258	(242,253)	177,005	394,416	(211,247)	183,169
Information and Communication Technology	76,632	(61,185)	15,447	70,685	(56,491)	14,194
Motor Vehicles	45,829	(2,010)	43,819	-	-	-
Leased Assets	29,806	(14,049)	15,757	62,475	(49,266)	13,209
Library Resources	42,737	(41,936)	801	42,737	(41,668)	1,069
Balance at 31 December	<u>1,007,039</u>	<u>(612,391)</u>	<u>394,648</u>	<u>937,344</u>	<u>(590,217)</u>	<u>347,127</u>

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	52,363	36,050	45,039
Accruals	5,672	6,826	7,566
Banking Staffing Overuse	25,050	7,389	27,927
Employee Entitlements - Salaries	163,794	145,053	177,582
Employee Entitlements - Leave Accrual	7,981	4,872	6,850
	<u>254,860</u>	<u>200,190</u>	<u>264,964</u>
Payables for Exchange Transactions	254,860	200,190	264,964
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>254,860</u>	<u>200,190</u>	<u>264,964</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	-	17,250	-
Ranginui Camp 2023	17,794	-	-
	<u>17,794</u>	<u>17,250</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	44,512	35,977	62,030
Increase to the Provision During the Year	8,411	15,923	8,788
Use of the Provision During the Year	(3,444)	-	(23,751)
Other Adjustments	(179)	-	(2,555)
Provision at the End of the Year	<u>49,300</u>	<u>51,900</u>	<u>44,512</u>
Cyclical Maintenance - Current	44,000	38,125	43,623
Cyclical Maintenance - Non current	5,300	13,775	889
	<u>49,300</u>	<u>51,900</u>	<u>44,512</u>

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

14. 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	10,526	16,373	9,033
Later than One Year and no Later than Five Years	8,176	10,652	5,239
Future Finance Charges	(1,707)	-	(1,052)
	<u>16,995</u>	<u>27,025</u>	<u>13,220</u>
Represented by			
Finance lease liability - Current	9,387	16,373	8,252
Finance lease liability - Non current	7,608	10,652	4,968
	<u>16,995</u>	<u>27,025</u>	<u>13,220</u>

15. Funds Held (Owed) for Capital Works Projects

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

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
5YA Preparation	215324	(2,475)	-	2,475	-	-
Block A	215321	14,407	-	(24,952)	-	(10,545)
Shade Sail	221329	(327)	-	327	-	-
New Paving	221328	-	-	(982)	-	(982)
H Toilet Block Refurb Rm11&12	215319	(4,045)	2,920	1,125	-	-
Learning Support Handrails	228657	(863)	-	(5,691)	-	(6,554)
Playground	232746	19,098	-	(19,098)	-	-
E: Toilet Block Refurb Room 13&14	215318	-	44,448	(51,853)	-	(7,405)
LSPM: A-Handrails, G Fence	233407	-	31,029	(28,983)	-	2,046
CH: Weathertightness Remed	215328	-	171,221	(29,946)	-	141,275
GH: Hall Roof & G Block Int Refurb	215326	-	131,136	(5,050)	-	126,086
Totals		<u>25,795</u>	<u>380,754</u>	<u>(162,628)</u>	<u>-</u>	<u>243,921</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	269,407
Funds Receivable from the Ministry of Education	(25,486)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
5YA Preparation	215324	(600)	-	(1,875)	-	(2,475)
Block A	215321	487,432	66,820	(539,845)	-	14,407
Nga Hau e Wha	218303	(444)	-	444	-	-
Hard Court Surface	221330	1,910	-	(1,910)	-	-
Shade Sail	221329	(4,927)	4,600	-	-	(327)
New Paving	221328	(107)	-	107	-	-
H Toilet Block Refurb Rm11&12	215319	(870)	-	(3,175)	-	(4,045)
Learning Support Handrails	228657	-	14,729	(15,592)	-	(863)
Playground	232746	-	46,842	(27,744)	-	19,098
Totals		<u>482,394</u>	<u>132,991</u>	<u>(589,590)</u>	<u>-</u>	<u>25,795</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	33,505
Funds Receivable from the Ministry of Education	(7,710)

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,950	4,000
<i>Leadership Team</i>		
Remuneration	656,594	704,851
Full-time equivalent members	5.78	6.44
Total key management personnel remuneration	<u>660,544</u>	<u>708,851</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that met 8 and 10 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	3.00
110 - 120	2.00	-
120 - 130	-	1.00
	<u>2.00</u>	<u>4.00</u>

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

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

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

\$190,621 contract for the CH: Weathertightness Remed as agent for the Ministry of Education. This project is fully funded by the Ministry and \$171,221 has been received of which \$29,946 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$158,011 contract for the GH: Hall Roof & G Block Int Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$131,136 has been received of which \$5,050 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021: \$770,080)

(b) Operating Commitments

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

21. 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	544,531	262,277	97,770
Receivables	173,761	145,060	177,582
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	718,292	407,337	275,352

Financial liabilities measured at amortised cost

Payables	254,860	200,190	264,964
Finance Leases	16,995	27,025	13,220
Total Financial Liabilities Measured at Amortised Cost	271,855	227,215	278,184

22. Events After Balance Date

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

23. Comparatives

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

Independent Auditor's Report

To the Readers of Greerton Village School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Greerton Village School. The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 19, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 24 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analysis of Variance, 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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Greerton Village School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Charles Palmer	Presiding Member	Co-opted	Jun 2025
Erika Harvey	Presiding Member	Co-opted	Sep 2022
Kimberley Henderson-Ginns	Principal	ex Officio	
Rick Wells	Parent Representative	Elected	Sep 2022
Rebecca Kit	Parent Representative	Co-opted	Jun 2025
Claire Hirini	Parent Representative	Elected	Jun 2025
Lesley McLeod	Parent Representative	Elected	Jun 2025
Leonie Pouaka	Parent Representative	Elected	Jun 2025
Reuban Ginns	Staff Representative	Elected	Sep 2022
Chloe Cave	Staff Representative	Elected	Jun 2025

Greerton Village School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,248 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Greerton Village School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Analysis of Variance Reporting



Name:	Greerton Village School	School Number:	1730
Strategic Aim:	To increase community engagement and participation of whanau in all areas of school life.		
Annual Aim:	<ul style="list-style-type: none">• To increase attendance at student/parent/teacher conferences• To utilise parent/whanau and community strengths throughout the school• To inform whanau of any direct changes to our school through the uncertainty of the COVID19 pandemic		
Target:	<ul style="list-style-type: none">• Increase parent attendance to 90% parent/student/teacher hui• Utilise whanau through community days• Ensure whanau are kept up to date with COVID processes while supporting whanau and their wellbeing		
Baseline Data:	<ul style="list-style-type: none">• 71% attendance at parent/student/teacher hui in 2020• 90% of sports teams were coached by staff in 2020		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Parent/teacher hui: Teachers rang parents or shoulder tapped parents before and after school to set up meetings for these hui. Staff ensured students were very involved in the running of the meeting so they also encouraged their whanau to attend. If the whanau were unable to attend on the selected date teachers made time outside the specific date to meet with whanau. • We had a record number of basketball and ripper teams for 2021 – and we were able to mix the coaching and managing of times with staff and whanau. 	<ul style="list-style-type: none"> • Despite the issues with COVID and whanau being limited to attend on site as much as we would have liked our whanau engagement increased across the school. There was a lot more phone conversations between staff/whanau and we worked together to accommodate meeting times. • Sadly due to restrictions throughout the year – where whanau were unable to be onsite for sporting events our parent participation and buy was heavily restricted through no fault of anyone's. 	<p>Sadly COVID, lock downs and level restrictions limited the majority of community interaction – face to face meetings and community goals throughout the year.</p> <p>We attempted to go ahead with as much as we could for our children and live streamed celebrations and events throughout the year. Eg:</p> <ul style="list-style-type: none"> • Sports • Graduations • Pasifika Festival • Final Christmas Assembly 	<p>We will continue to interact and engage with whanau and our community as best as the traffic light levels allow us to in 2022. We will be allowing parent on site to drop off and collect students as long as QR codes are scanned at locations around the school. Sadly due to current times our community involvement face to face is limited and out of our control.</p>
Planning for next year:			
<p>It is difficult to plan ahead as a BOT and a school with strict restrictions in our school across the community. The school has decided to limit any events that require vaccine passes for whanau to attend, due to the obvious divide already in our community.</p>			

Analysis of Variance Reporting

School Name:	Greerton Village School	School Number:	1730
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Strategic Aim:	To accelerate targeted learners across all curriculum areas, who are working below their chronological age or not reaching their potential.																	
Annual Aim:	80% of identified priority learners will make an acceleration of more than a year's progress within the year in reading and writing.																	
Target:	80% of identified priority learners will make an acceleration of more than a year's progress within the year in reading and writing.																	
Baseline Data:	2021 Acceleration of Those Below Writing																	
	Year 6			Year 5			Year4			Year 3			Year 2			Year 1		
	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%
All	11	4	36%	22	5	28%	35	3	9%	38	10	26%	35	13	37%	30	8	27%

Maori	4	3	75%	12	4	33%	17	2	12%	23	5	22%	16	5	31%	16	4	25%
European	5	0	0%	6	0	0%	10		0%	11	2	18%	15	6	40%	8	2	25%
Pacifica	2	1	50%	1	0	0%	7	1	14%	1	1	100%	4	2	50%	4	3	75%
Other				3	1	33%	1		0%	3	2	67%				2	2	100%
Male	5	1	25%	16	3	19%	24	2	8%	24	4	17%	22	7	32%	19	4	22%
Female	6	4	67%	6	3	50%	11	1	9%	14	6	43%	13	6	46%	11	4	36%

Reading

	Year 6			Year 5			Year 4			Year 3			Year 2			Year 1		
	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%
All	13	7	54%	20	12	60%	22	8	34%	46	19	41%	33	23	70%	38	14	37%
Maori	7	5	71%	13	10	77%	10	4	40%	27	9	33%	14	10	71%	19	7	37%
European	5	1	20%	5	1	20%	5	1	20%	12	5	42%	14	11	79%	10	4	40%
Pacifica	1	1	100%	1	0		6	3	50%	2	1	50%	4	1	25%	3	0	0
Other	0	0	0	1	1	100%	1	0	0	5	4	80%	1	1	100%	6	3	50%
Male	5	1	20%	15	8	53%	14	6	43%	27	8	30%	22	13	51%	19	5	26%
Female	8	6	75%	5	4	80%	8	2	25%	19	11	58%	11	10	91%	19	9	47%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> -x3 teachers taking Reading Recovery (1 training and 2 continued contact) -x4 teachers enrolled in Better Start Literacy (postponed to 2022) -Target Children identified by classroom teachers in Reading and Writing -Targeted Literacy Groups taken by experienced teacher to accelerate progress in Terms 1 and 2 -School wide writing PD lead by Writing curriculum team ongoing throughout the year to upskill teachers in the teaching of writing and giving feedback and feed forward -Resources provided to scaffold new way of teaching writing -Spelling programme introduced in Junior Team and modelled lessons by Team leader -Teacher Inquiry questions focussed around writing feedback and feedforward -Variety of genre taught across the school -New long term school wide writing plan 	<ul style="list-style-type: none"> -x12 children on Reading Recovery at any one time -26 Children received reading recovery in 2021 - Teachers following school wide writing approach -Teachers upskilled and more confident in the teaching of writing -Variety of genre taught across the school in writing -Consistency in writing approach across the school -Resources provided in writing PD used for quality teaching across the school at all levels -Effective teaching of modelling of high expectations and what 'good' writing looks like and what writers need to do to achieve them -Focus on learning alphabet names and sounds and spelling skills in Juniors has helped children in reading and writing 	<ul style="list-style-type: none"> -Feedback and feed forward an effective way of improving children's writing achievement -Teacher to student 'feedback' that focuses on the process and the product -Teacher confidence grown -Some teachers reluctant to change the way they have been teaching writing 	<ul style="list-style-type: none"> -x4 teachers to undertake Better Start literacy training in 2022 -Continue with writing PD for all teachers -As a staff analyse data and make plans of so what? now what? And to identify more specifically the areas that we as a staff can make a difference -Purchase of more quality big books for shared reading

<ul style="list-style-type: none"> -New planning format introduced to staff to show grouping to needs -Observations carried out by team leaders on writing lessons across the school 			
Planning for next year: <ul style="list-style-type: none"> -Continue to provide PD in writing to build the capacity of teachers in the teaching of writing -Writing Goals to be used with students and stuck into writing books -Better start literacy to be undertaken in 2022 by x4 teachers -Junior teachers to learn about 6 year observation survey and what this data tells us and how this can inform our next teaching steps (in particular the observation survey items) -School wide data analysis -School wide writing moderation and upskilling of teachers in this area to ensure valid reliable data is gathered -Reading recovery to continue -Continue to identify target children in reading and writing -PD around running records – especially for new teachers 			

Analysis of Variance Reporting

School Name:	Greerton Village School
School Number:	1730

Strategic Aim:	To accelerate targeted learners across numeracy, who are working below their chronological age or not reaching their potential.																	
Annual Aim:	80% of identified learners will make an acceleration of more than a Year's progress within the year across number and numeracy strands.																	
Target:	80% of identified learners will make an acceleration of more than a Year's progress within the year across number and numeracy strands.																	
Baseline Data:	Numeracy 2021																	
	Year 6			Year 5			Year4			Year 3			Year 2			Year 1		
	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%	Total #	# Acc	%
All	16	3	19%	21	6	29%	34	10	30%	36	22	61%	27	11	41%	29	6	30%
Maori	10	3	30%	12	5	42%	20	4	20%	22	13	59%	13	5	39%	14	3	21%

	European	4	0	0	6	1	17%	6	3	50%	9	5	55%	9	5	55%	7	2	28%
	Pacifica	2	0	0	1	0	0	7	3	43%	1	1	100%	4	0	0	5	0	0%
	Other	0	0	0	2	0	0	1	0	0	4	3	75%	1	0	0	3	1	33%
	Male	5	0	0	13	4	31%	20	5	20%	21	8	38%	16	7	44%	13	2	15%
	Female	11	3	27%	8	2	25%	14	5	36%	15	14	93%	11	4	34%	16	4	25%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> - Staff meeting addressing Maths trauma, which may have led to negative mindset towards Maths. Discussed strategies for overcoming this. - Looked at a number of options for recording data/information gathering and concluded that the same format would be used across the school. - Agreed on a 'child speak' wall display of the knowledge and strategy to be used in all classrooms. - Ran a workshop for PRT and any other interested parties on what a successful Maths classroom looks like. Sharing of ideas, modelling books, assessment in action, and immersion in Maths language throughout the day. - Created assessment document of expectations over the year. - Created 2022 Maths document including required assessment, rational, etc. 	<ul style="list-style-type: none"> - Teachers responded well to the Maths trauma meeting and many follow up/support conversations were had post meeting. - Robust assessment process became clearer and teacher's demonstrated confidence in using agreed documents for evidence. - PRT asked lots of questions and have shown an eagerness to improve Math's programmes. Maths language being purposefully used throughout the day as opposed to confined to "Maths time". 	<ul style="list-style-type: none"> - Addressing teacher's struggles with Maths opened up opportunities to be vulnerable and therefore led to lots of conversations around best practice. - Teachers were able to get ideas from each other - The Maths team communicated ideas with their teams, which led to changes to practice and inclusion of Maths throughout the day. - Assessment is now consistent across the school, with all teachers using the same process to gain robust data. 	<ul style="list-style-type: none"> - Continue to use same data gathering process - Update Maths equipment to include a range of strand teaching tools - Share ideas for inclusion of Maths across all curriculum areas - Ensure student Maths goals are used across the school.

Planning for next year:

Next year we will continue to use robust assessment gathering across the school and use our assessment rubrics as guides to next step teaching and learning. Students will have Maths goals that they work towards on an individual basis. Maths will be included throughout the day and consistent language will be used across all teams.