



## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**School Directory**

**Ministry Number:** 3217

**Principal:** Adele Lidgard

**School Address:** School Road, Riwaka

**School Postal Address:** School Road, RD 3, Motueka, 7198

**School Phone:** 03 528 9376

**School Email:** [office@riwaka.school.nz](mailto:office@riwaka.school.nz)

# RIWAKA SCHOOL

Annual Report - For the year ended 31 December 2022

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# Riwaka 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.

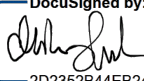
The management, including the principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Stephen Hailes

Full Name of Presiding Member

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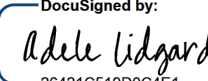
Signature of Presiding Member

11 July 2023

Date:

Adele Lidgard

Full Name of Principal

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Signature of Principal

11 July 2023

Date:

# Riwaka School

## Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Stephen Hailes	Presiding Member	Elected	Sep 2025
Claudine Dupuy	Presiding Member	Elected	Sep 2022
Fraser Campbell	Principal	ex Officio	Dec 2022
Adele Lidgard	Principal	ex Officio	
Amy Dalton	Parent Representative	Elected	Sep 2022
Chris Drummond	Parent Representative	Elected	Sep 2025
Louise Fry	Parent Representative	Elected	Sep 2022
Andrea Lightfoot	Parent Representative	Elected	Sep 2022
Kathrine Mytton	Staff Representative	Elected	Sep 2022
Geoff Button	Parent Representative	Elected	Sep 2025
Laura Young	Parent Representative	Elected	Sep 2025
Luke Hansen	Staff Representative	Elected	Sep 2025
Stevee Rhind	Parent Representative	Elected	Sep 2025

# Riwaka School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,833,926	1,680,915	1,841,075
Locally Raised Funds	3	34,059	-	50,727
Interest Income		7,872	-	4,040
		<u>1,875,857</u>	<u>1,680,915</u>	<u>1,895,842</u>
<b>Expenses</b>				
Locally Raised Funds	3	23,901	-	32,183
Learning Resources	4	1,284,416	1,258,361	1,399,839
Administration	5	186,612	145,001	138,853
Finance		1,043	-	1,195
Property	6	394,309	311,940	342,932
Loss on Disposal of Property, Plant and Equipment		2,486	-	1,180
		<u>1,892,767</u>	<u>1,715,302</u>	<u>1,916,182</u>
<b>Net Surplus / (Deficit) for the year</b>		(16,910)	(34,387)	(20,340)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(16,910)</u>	<u>(34,387)</u>	<u>(20,340)</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.

# Riwaka School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		477,871	477,871	498,211
Total comprehensive revenue and expense for the year		(16,910)	(34,387)	(20,340)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,609	-	-
<b>Equity at 31 December</b>		467,570	443,484	477,871
Accumulated comprehensive revenue and expense		467,570	443,484	477,871
<b>Equity at 31 December</b>		467,570	443,484	477,871

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.

# Riwaka School

## Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	149,402	158,725	171,112
Accounts Receivable	8	90,166	94,217	94,217
GST Receivable		4,578	10,499	10,499
Prepayments		9,424	10,491	10,491
Investments	9	248,606	243,745	243,745
		<u>502,176</u>	<u>517,677</u>	<u>530,064</u>
<b>Current Liabilities</b>				
Accounts Payable	11	108,994	194,540	194,540
Provision for Cyclical Maintenance	12	84,875	8,100	8,100
Finance Lease Liability	13	5,746	5,001	5,001
Funds held for Capital Works Projects	14	6,681	8,880	8,880
		<u>206,296</u>	<u>216,521</u>	<u>216,521</u>
<b>Working Capital Surplus/(Deficit)</b>		295,880	301,156	313,543
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	212,547	189,366	211,366
		<u>212,547</u>	<u>189,366</u>	<u>211,366</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	32,800	44,080	44,080
Finance Lease Liability	13	8,057	2,958	2,958
		<u>40,857</u>	<u>47,038</u>	<u>47,038</u>
<b>Net Assets</b>		<u>467,570</u>	<u>443,484</u>	<u>477,871</u>
<b>Equity</b>		<u>467,570</u>	<u>443,484</u>	<u>477,871</u>

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

# Riwaka School

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		487,549	376,926	432,066
Locally Raised Funds		34,059	-	61,335
Goods and Services Tax (net)		5,921	-	(3,839)
Payments to Employees		(308,543)	(224,121)	(282,438)
Payments to Suppliers		(221,673)	(165,192)	(164,664)
Interest Received		6,403	-	4,388
Net cash from/(to) Operating Activities		3,716	(12,387)	46,848
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(20,504)	-	(8,215)
Purchase of Investments		(4,861)	-	(3,072)
Net cash (to)/from Investing Activities		(25,365)	-	(11,287)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,609	-	-
Finance Lease Payments		(4,471)	-	(4,781)
Funds Administered on Behalf of Third Parties		(2,199)	-	(88,046)
Net cash (to)/from Financing Activities		(61)	-	(92,827)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(21,710)</b>	<b>(12,387)</b>	<b>(57,266)</b>
Cash and cash equivalents at the beginning of the year	7	171,112	171,112	228,378
<b>Cash and cash equivalents at the end of the year</b>	7	<b>149,402</b>	<b>158,725</b>	<b>171,112</b>

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

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



# Riwaka School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Riwaka 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 12.

*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 13. Future operating lease commitments are disclosed in note 19b.

*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 programmes 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. 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.

#### **1.9. 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	33 years
Furniture and equipment	5-10 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**1.10. 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.

**1.11. 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.

**1.12. 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.

### **1.13. 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.

### **1.14. 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.

### **1.15. 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 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 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.

### **1.16. 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.

### **1.17. 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.

### **1.18. 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.

**1.19. Budget Figures**

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

**1.20. Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	540,745	381,550	456,268
Teachers' Salaries Grants	1,045,340	1,050,000	1,123,538
Use of Land and Buildings Grants	203,832	203,800	228,688
Other Government Grants	44,009	45,565	32,581
	<u>1,833,926</u>	<u>1,680,915</u>	<u>1,841,075</u>

The School has opted in to the donations scheme for this year. Total amount received was \$31,050 (2021: \$32,250).

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	372	-	2,685
Fees for Extra Curricular Activities	17,842	-	27,661
Trading	4,310	-	5,874
Fundraising & Community Grants	4,692	-	6,143
Other Revenue	6,843	-	8,364
	<u>34,059</u>	<u>-</u>	<u>50,727</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	13,758	-	22,245
Trading	4,015	-	7,038
Fundraising & Community Grant Costs	5,676	-	1,144
Other Locally Raised Funds Expenditure	452	-	1,756
	<u>23,901</u>	<u>-</u>	<u>32,183</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>10,158</u>	<u>-</u>	<u>18,544</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	30,477	48,120	45,939
Equipment Repairs	1,186	2,000	868
Information and Communication Technology	2,017	4,000	3,115
Library Resources	196	1,300	278
Employee Benefits - Salaries	1,214,593	1,169,947	1,308,439
Staff Development	6,360	10,994	13,170
Depreciation	29,587	22,000	28,030
	<u>1,284,416</u>	<u>1,258,361</u>	<u>1,399,839</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,513	5,250	5,250
Board Fees	3,865	4,600	4,600
Board Expenses	242	1,000	447
Intervention Costs & Expenses	14,128	-	-
Communication	2,706	2,200	3,506
Consumables	10,779	11,665	9,656
Operating Lease	562	3,500	-
Other	27,291	14,663	10,953
Employee Benefits - Salaries	111,476	92,273	95,430
Insurance	4,916	5,100	4,893
Service Providers, Contractors and Consultancy	5,134	4,750	4,118
	<u>186,612</u>	<u>145,001</u>	<u>138,853</u>

## 6. Property

2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
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Caretaking and Cleaning Consumables	1,690	-	-
Cyclical Maintenance Provision	65,495	-	10,780
Grounds	10,068	2,500	7,558
Heat, Light and Water	24,338	20,000	22,649
Rates	6,524	5,750	4,116
Repairs and Maintenance	20,688	17,800	12,467
Use of Land and Buildings	203,832	203,800	228,688
Employee Benefits - Salaries	61,674	62,090	56,674
	<u>394,309</u>	<u>311,940</u>	<u>342,932</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	149,402	158,725	171,112
Cash and Cash Equivalents for Statement of Cash Flows	<u>149,402</u>	<u>158,725</u>	<u>171,112</u>

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

Of the \$149,402 Cash and Cash Equivalents, \$6,681 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	-	-	-
Receivables from the Ministry of Education	7,486	-	-
Interest Receivable	2,191	722	722
Teacher Salaries Grant Receivable	80,489	93,495	93,495
	<u>90,166</u>	<u>94,217</u>	<u>94,217</u>
Receivables from Exchange Transactions	2,191	722	722
Receivables from Non-Exchange Transactions	87,975	93,495	93,495
	<u>90,166</u>	<u>94,217</u>	<u>94,217</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	248,606	243,745	243,745
Total Investments	<u>248,606</u>	<u>243,745</u>	<u>243,745</u>



**10. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2022</b>						
Building Improvements	147,215	-	-	-	(8,126)	<b>139,089</b>
Furniture and Equipment	27,850	10,734	-	-	(4,773)	<b>33,811</b>
Information and Communication Technology	13,144	7,819	-	-	(7,915)	<b>13,048</b>
Leased Assets	7,775	12,750	-	-	(6,917)	<b>13,608</b>
Library Resources	15,382	1,951	(2,486)	-	(1,856)	<b>12,991</b>
<b>Balance at 31 December 2022</b>	<b>211,366</b>	<b>33,254</b>	<b>(2,486)</b>	<b>-</b>	<b>(29,587)</b>	<b>212,547</b>

The net carrying value of equipment held under a finance lease is \$13,608 (2021: \$7,775)

**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	270,648	(131,559)	<b>139,089</b>	270,649	(123,434)	<b>147,215</b>
Furniture and Equipment	355,969	(322,158)	<b>33,811</b>	345,233	(317,383)	<b>27,850</b>
Information and Communication Technology	304,509	(291,461)	<b>13,048</b>	296,691	(283,547)	<b>13,144</b>
Leased Assets	21,995	(8,387)	<b>13,608</b>	23,607	(15,832)	<b>7,775</b>
Library Resources	44,359	(31,368)	<b>12,991</b>	50,584	(35,202)	<b>15,382</b>
<b>Balance at 31 December</b>	<b>997,480</b>	<b>(784,933)</b>	<b>212,547</b>	<b>986,764</b>	<b>(775,398)</b>	<b>211,366</b>

**11. Accounts Payable**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	6,393	13,670	13,670
Accruals	3,763	23,500	23,500
Banking Staffing Overuse	8,864	50,189	50,189
Employee Entitlements - Salaries	81,692	98,579	98,579
Employee Entitlements - Leave Accrual	8,282	8,602	8,602
	<b>108,994</b>	<b>194,540</b>	<b>194,540</b>
Payables for Exchange Transactions	108,994	194,540	194,540
	<b>108,994</b>	<b>194,540</b>	<b>194,540</b>

The carrying value of payables approximates their fair value.

**12. Provision for Cyclical Maintenance**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	52,180	52,180	41,400
Increase to the Provision During the Year	16,225	-	10,780
Other Adjustments	49,270	-	-
Provision at the End of the Year	<b>117,675</b>	<b>52,180</b>	<b>52,180</b>
Cyclical Maintenance - Current	84,875	8,100	8,100
Cyclical Maintenance - Non current	32,800	44,080	44,080
	<b>117,675</b>	<b>52,180</b>	<b>52,180</b>

The School's cyclical maintenance schedule details annual painting to be undertaken, the costs associated with this annual work will vary dependent on the requirements during the year. This plan is based on the School's 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

### 13. 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	6,751	5,523	5,523
Later than One Year and no Later than Five Years	8,629	3,228	3,228
Future Finance Charges	(1,577)	(792)	(792)
	<u>13,803</u>	<u>7,959</u>	<u>7,959</u>
<b>Represented by:</b>			
Finance lease liability - Current	5,746	5,001	5,001
Finance lease liability - Non current	8,057	2,958	2,958
	<u>13,803</u>	<u>7,959</u>	<u>7,959</u>

### 14. 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 \$
SIP: Site; F: Playground Equipment; Tiger Turf; CCTV Camera and Heat Pump - contract 221868	8,880	-	(2,199)	-	6,681
Totals	<u>8,880</u>	<u>-</u>	<u>(2,199)</u>	<u>-</u>	<u>6,681</u>
<b>Represented by:</b>					
Funds Held on Behalf of the Ministry of Education					6,681

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Pool pump & waste - contract 229985	(22,995)	23,395	(400)	-	-
Archgola & Pool Access SIP - contract 221737	(3,142)	23,713	(20,571)	-	-
Upgrade Block A, B and D - contract 214174	122,991	-	(122,991)	-	-
LSC Office - contract 219012	72	153	(225)	-	-
SIP: Site: 6x shade sails around the school - contract 229396	-	17,307	(17,307)	-	-
SIP: Site; F: Playground Equipment; Tiger Turf; CCTV Camera and Heat Pump - contract 221868	-	57,509	(48,629)	-	8,880
Totals	<u>96,926</u>	<u>122,077</u>	<u>(210,123)</u>	<u>-</u>	<u>8,880</u>
<b>Represented by:</b>					
Funds Held on Behalf of the Ministry of Education					8,880

### 15. 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.

**16. Remuneration***Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,865	4,600
<i>Leadership Team</i>		
Remuneration	393,751	426,681
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	<u>397,616</u>	<u>431,281</u>

There are six members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance and Property members that meet fortnightly 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	60-70	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0 - 0	0 - 0

*Principal 2*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	0 - 0
Benefits and Other Emoluments	0-5	0 - 0
Termination Benefits	0 - 0	0 - 0

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 -110	1.00	2.00
	<u>1.00</u>	<u>2.00</u>

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

**17. 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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	\$ 20,000	\$ 20,000
Number of People	1	1

## 18. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

### Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

## 19. Commitments

### (a) Capital Commitments

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

(a) The SIP Site F project has received \$57,509 of which \$50,828 has been spent.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$8,880)

### (b) Operating Commitments

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

(Operating commitments at 31 December 2021: nil)

## 20. 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	149,402	158,725	171,112
Receivables	90,166	94,217	94,217
Investments - Term Deposits	248,606	243,745	243,745
Total Financial assets measured at amortised cost	<u>488,174</u>	<u>496,687</u>	<u>509,074</u>

### Financial liabilities measured at amortised cost

Payables	108,994	194,540	194,540
Finance Leases	13,803	7,959	7,959
Total Financial liabilities measured at amortised Cost	<u>122,797</u>	<u>202,499</u>	<u>202,499</u>

## 21. Events After Balance Date

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

## 22. Comparatives

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

## 23. Annual Reporting Deadline

The Board of Trustees did not comply with section 135 of the Education and Training Act 2020 in that the Board did not report by 31 May 2023, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

<b>Strategic Aim:</b>	To accelerate student learning and achievement by developing existing and emerging teaching and learning pedagogy.
<b>Annual Aim:</b>	Improving the reading results of our Year 2 cohort 2022.
<b>Target:</b>	The 14 Year 2 students that have been identified as working below the expected level for literacy will be working AT expected level by the end of 2023.
<b>Baseline data:</b>	<p>Year 1 students 2021 (based on LLARS assessment). Target cohort are Year 2 in 2022.</p> <ul style="list-style-type: none"> <li>6 students (30%) are AT expectations by reaching Stage 6 at the end of 1 year at school.</li> <li>14 students (70%) are AT or BELOW expectation for students who have been at school for 6 months. This is despite students having been at school for 1 year. This data shows that they are 6 months behind expectations.</li> </ul>
<b>Expectations:</b>	<p><b>Expectations:</b> These are taken from the LLLL Scope and Sequence which align with our Riwaka School Literacy and Language Progressions 2022.</p> <p><b>Year 1:</b>                      After 6 months @ school - Stage 3                      After 1 year @ school - Stage 6 or above</p> <p><b>Year 2:</b>                      Early Year 2 - Stage 7.1 or above                      Mid Year 2 - Stage 7.3 or above                      End Year 2 - Stage 7.5 - Completed the LLLL Scope and Sequence.</p>

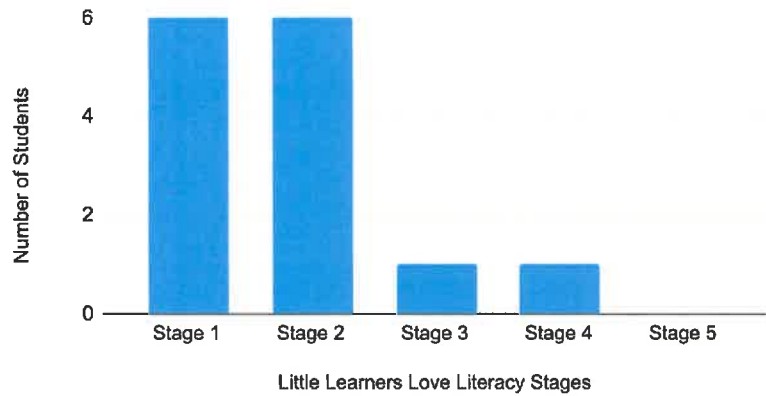
Term 4 2021	Term 1 2022	Term 2 2022	Term 4 2022 - to date (5.12.22)
After 1 year at school 30% of Year 1 students were working AT or ABOVE the expected level.	<p>A cohort of 14 Year 2 students were identified as being at least 6 months behind expectation.</p> <p>6 students working at both LLLL Stage 1 and Stage 2.</p>	Please see graphs below	Please see graphs below

<p>After 1 year at school 70% of Year 1 students were working BELOW the expected level.</p> <p>Anecdotal evidence suggests that the following factors have contributed to the low achievement levels of the Year 1 students - high absence attributed to COVID-19 by both the classroom teacher and students, partial understanding of the structured literacy approach and how to implement it effectively in the classroom (teacher knowledge) and a high proportion of students who have been identified as having learning differences, such as dyslexia or dyslexic tendencies.</p> <p>Students in NE/Year 1 were combined for Term 4. The number of students in the combined class was 30. The high class numbers and limited additional support for the classroom teacher may have contributed to the slower progress of the Year 1 students during this time, potentially contributing to their overall lower progress.</p>	<p>Their emergent level skills such as mastering the first 16 letter/sound correspondences not achieved.</p> <p>Low level phonological awareness skills and inability to blend and segment.</p> <p>1 student working at both LLLL Stage 3 and Stage 4.</p> <p>At the beginning of Year 2 (after 1 year of school) these students are well below expectation.</p> <p><b>Year 2 Expectation:</b>  Early Year 2 - Stage 7.1 or above  Mid Year 2 - Stage 7.3 or above  End Year 2 - Stage 7.5 - Completed the LLLL Scope and Sequence.</p>		
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**Aims:**

What we aimed to do by Term 4 2022	What we did throughout 2022	Where to next
<p>Develop a support plan within the 3 Tier Early Literacy Intervention programme</p> <p>Using testing to review student progress.</p> <p>Build teacher knowledge, capability and effective practice.</p> <p>60% of our Y2 cohort achieved AT expectation.</p> <p>Collect baseline data for start of Term 1, analyse against data from Term 1, 2022.</p> <p>Using testing to review student progress.</p> <p>Focus on the language comprehension elements of structured literacy; including vocabulary, verbal reasoning and literacy knowledge.</p> <p>Collect final test scores and analyse against initial data collected at the outset of 2022.</p>	<p>Building teacher knowledge and understanding of SL pedagogy and practice. 2 staff attending Liz Kane PLD 2 day workshop <b>Term 2 2022</b>.</p> <p>Literacy Lead undergoing LETRS training (online) - Language Essentials for Teacher of Reading and Spelling. Completed <b>Term 3 2022</b>.</p> <p>Literacy Lead undergoing Yoshimoto Orton-Gillingham Training <b>School Holidays July 2022</b>.</p> <p>Dr Christine Braid (TEPiL) providing the whole school PLD. <b>Term 1, 2 and 3 2022</b>.</p> <p>Consistent practice across the school RTLit support</p> <p>Consistent tracking using valid and reliable assessment practices</p> <ul style="list-style-type: none"> <li>● LLARS Assessments</li> <li>● Burt Assessment</li> <li>● Little Learners Record of Reading</li> </ul> <p>Tier 2 and 3 intervention using the Structured Literacy approach as needed for students identified as having additional needs/support - targeting identified our Year 2 cohort.</p> <p>Small group support for Tier 2 students, 1:1 support for Tier 1 (Teacher Aides and Specialist Teacher). Criteria for student selection is in consultation with classroom teachers, SENCO and senior management.</p>	<p>Continue to build teacher knowledge and understanding of the SL pedagogy and practice. Continue to build teacher capability and effective practice.</p> <p>Continue to provide Tier 2 and 3 support for the identified cohort of Year 2 students as they move into Year 3 in 2023.</p> <p>Ensure that the identified cohort of Year 2 students receive consistent SL instruction which aligns to our scope and sequence in 2023.</p> <p>Maintain robust data collection systems and use them to inform next steps for the target cohort.</p> <p>Carefully monitor the target cohort. Put additional progress monitoring assessments in place for these students to ensure accelerated progress.</p>

### Year 2 Target Cohort LLLL Stage - Term 1 2022



### Term 1 2022

6 students working at both LLLL Stage 1 and Stage 2. Emergent Level skills such as mastering the first 16 letter/sound correspondences not achieved. Low level phonological awareness skills and inability to blend and segment.

1 student working at both LLLL Stage 3 and Stage 4.

At the beginning of Year 2 (after 1 year of school) these students are well below expectation.

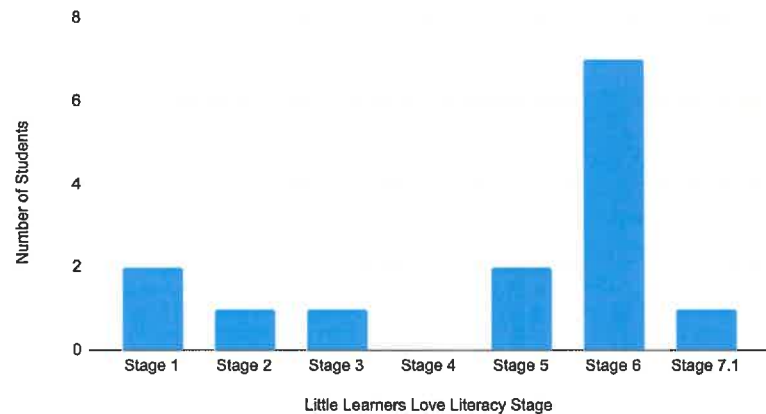
### Year 2 Expectation:

Early Year 2 - Stage 7.1 or above

Mid Year 2 - Stage 7.3 or above

End Year 2 - Stage 7.5 - Completed the LLLL Scope and Sequence.

### Year 2 Target Cohort LLLL Stage - Term 4 2022



### Term 4 2022

2 students have made zero progress. They have remained on Stage 1.

1 student has moved from Stage 1 to Stage 2 (1 stage of progress).

1 student has moved from Stage 1 to Stage 3 (2 stages of progress).

These 4 students have been identified as having challenging learning differences and will require intensive Tier 3 support in 2023.

The remaining 10 students in the cohort have made steady progress, moving from between 4-6 stages.

This cohort of students remains BELOW expectation and will require further Tier 2 and 3 support for 2023.



<b>Strategic Aim:</b>	Goal 3: To ensure our school wide behaviour management system (PB4L) fosters an environment where tamariki develop the ability to make positive choices that lead to social and academic success supported by whānau
<b>Annual Aim:</b>	To improve the percentage of the major incidents for Year 4-5 cohort from 70% (2021) to no greater than 35%
<b>Target:</b>	Year 4-5 currently comprises 51 students (26% of school roll), aim for the percentage of major behaviour incidents to not exceed 35% by the end of 2023

Term 4 2021	Term 1 2022	Term 2 2022	Term 4 2022 - to date (5.12.22)
<p>All behaviour recordings - <b>237</b> Of the 237 overall incidents, <b>127</b> were from the 2021 Year 3&amp;4 age group (current Year 4&amp;5) <b>54%</b> Of those reported incidents <b>67</b> were major incidents Of the overall major incidents <b>45</b> were from the 2021 Year 3&amp;4 age group (current Year 4&amp;5) <b>67%</b></p> <p>Of the overall 237 incidents, <b>100</b> were repeated minors these are classified as major behaviours Of the overall repeated minors, <b>62</b> were from the 2021 Year 3&amp;4 age group (current Year 4&amp;5) <b>62%</b></p>	<p>All behaviour recordings - <b>175</b> Of the 175 overall incidents, <b>75</b> were from the identified Year 4&amp;5 <b>43%</b> Of those reported incidents <b>31</b> were major incidents Of the overall major incidents <b>22</b> were from the identified Year 4&amp;5 <b>71%</b></p> <p>Of the overall 175 incidents, <b>90</b> were repeated minors these are then classified as major behaviours Of the overall repeated minors, <b>31</b> were from the identified Year 4&amp;5 <b>34%</b></p>	<p>All behaviour recordings - <b>209</b> Of the 209 overall incidents, <b>85</b> were from the identified Year 4&amp;5 <b>41%</b> Of those reported incidents <b>52</b> were major incidents Of the overall major incidents <b>22</b> were from the identified Year 4&amp;5 <b>42%</b></p> <p>Of the overall 209 incidents, <b>59</b> were repeated minors these are then classified as major behaviours Of the overall repeated minors, <b>30</b> were from the identified Year 4&amp;5 <b>51%</b></p>	<p>All behaviour recordings - 108 Of the 88 overall incidents, <b>34</b> were from the identified Year 4&amp;5 <b>31%</b> Of those reported incidents <b>35</b> were major incidents Of the overall major incidents <b>10</b> were from the identified Year 4&amp;5 <b>28%</b></p> <p>Of the overall 108 incidents, <b>36</b> were repeated minors; these are then classified as major behaviours. Of the overall repeated minors, <b>14</b> were from the identified Year 4&amp;5 <b>39%</b></p>

## Aims

What we aimed to do by Term 4 2022	What we did throughout 2022	Where to next
<p>Recording and analysing behavioural data</p> <p>Implementing Tier 2 behaviour strategies, function of behaviour training.</p> <p>Renewing commitment to PB4L philosophy and approach school-wide</p> <p>Individual 'Check in and out' and behaviour contracts to be put in place for some students who require extra support.</p> <p>All staff completed and implemented Tier 2 PB4L processes.</p> <p>All staff actively promote PB4L reward systems across the school, break times have a reward system separate to the classroom reward system.</p> <p>Students understand break time expectations and can articulate consequences (positive and negative) for showing school values.</p>	<p>All staff re-engaged with PB4L Tier 1 refresh (Paul Johnstone)</p> <p>2 staff members attending Tier 2 training</p> <p>Created school wide breaktime reward system</p> <p>All staff reintroduced to behaviour matrix, edited matrix to suit</p> <p>All staff introduced to structure of consequences- who is responsible for behaviour management</p> <p>Focused on target group- SoulUtionz Sports Trust run programme focussing on communication and dealing with conflict and frustration</p> <p>Skills Streaming- socio-emotional development group created for some target students</p> <p>Clear transparent rules</p>	<p>Continue to follow the Goals set in the Strategic Plan</p> <p>Share Tier 2 training with all staff</p> <p>Continue monitoring target group- try to catch at warning/reteach stage</p> <p>Continue with positive reinforcement school wide</p>

## Analysis of Variance: 2022

Below you will find the strategic aim from our charter to accelerate student learning and achievement using a structured literacy approach. You will also find the tracking table for who/what/when over the course of a 2 year period and will see the requirements for the end of 2022.

The group of learners were all in Year 2 and were performing well below expectation; they are all identified on our support register. We need overall results to show progress. Statements such as:

65% of the target group of learners increased their reading level by...

Phonological Awareness:

We can also comment on literacy behaviors without referencing specific students in the report.

Please add your comments, data and reflections here:

<b>Strategic aim:</b> To accelerate student learning and achievement by developing existing and emerging teaching and learning pedagogy
<b>Annual objective:</b> Improving the reading results of our Year 2 cohort
<b>Target:</b> The 14 Year 2 students that have been identified as working below the expected level for literacy will be working AT expected level by the end of 2023.
Baseline data: <b>Year 1 students 2021 (based on LLARS assessment)</b>  <b>Expectations:</b> These are taken from the LLLL Scope and Sequence which align with our Riwaka School Literacy and Language Progressions 2022. <b>Year 1:</b> After 6 months @ school - Stage 3 After 1 year @ school - Stage 6 or above

**Year 2:**

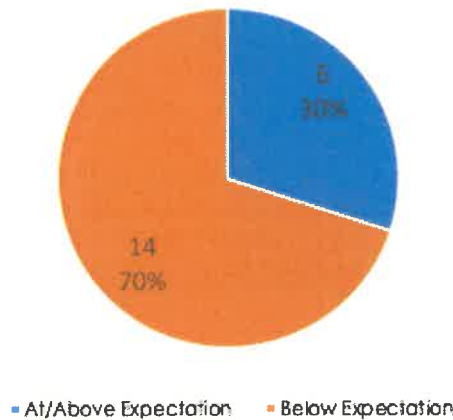
Early Year 2 - Stage 7.1 or above

Mid Year 2 - Stage 7.3 or above

End Year 2 - Stage 7.5 - Completed the LLLL Scope and Sequence.

At/Above Expectation	Below Expectation
6 students	14 students

Above/At and Below Expectation (after 1 year at school) - EOY - 2021



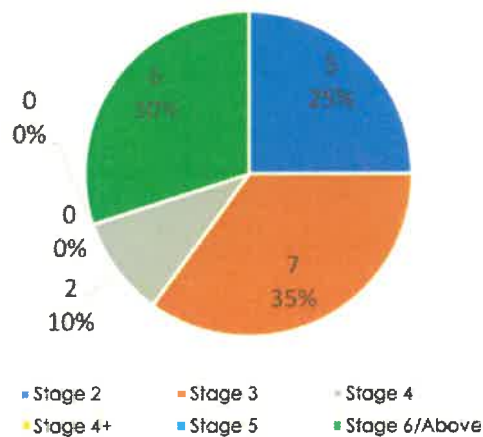
- After 1 year at school 30% of Year 1 students were working AT or ABOVE the expected level.
- After 1 year at school 70% of Year 1 students were working BELOW the expected level.
- Anecdotal evidence suggests that the following factors have contributed to the low achievement levels of the Year 1 students - high absence attributed to COVID-19 by both the classroom teacher and students, partial understanding of the structured literacy approach and how to implement it effectively in the classroom (teacher knowledge) and a high proportion of students who have been identified as having learning differences, such as dyslexia or dyslexic tendencies.
- Students in NE/Year 1 were combined for Term 4. The number of students in the combined class was 30. The high class numbers and limited additional support for the classroom teacher may have contributed to the slower progress

of the Year 1 students during this time, potentially contributing to their overall lower progress.

### Breakdown of Year 1 by Little Learners Love Literacy Stages - EOY 2021

Stage 2	Stage 3	Stage 4	Stage 4+	Stage 5	Stage 6
5	7	2	0	0	6

Little Learners Love Literacy Stages - EOY 2021



- 6 students (30%) are AT expectations by reaching Stage 6 at the end of 1 year at school.
- 14 students (70%) are AT or BELOW expectation for students who have been at school for 6 months. This is despite students having been at school for 1 year. This data shows that they are 6 months behind expectations.
- Building teacher knowledge and understanding of SL pedagogy and practice
- Consistent practice across the school
- RTLit support
- Consistent tracking using valid and reliable assessment practices
- Tier 2 and 3 intervention using the Structured Literacy approach as needed for students identified as having additional needs/support

Boys: 8

Girls: 6

Māori: 4

Pasifika: 0

<b>When:</b>	<b>What:</b>	<b>Who:</b>	<b>Indicators of progress:</b>
Term 1, 2022	Develop a support plan within the 3 tier Early Literacy Intervention programme	Teacher, SENCO, Junior Team Leader Resource Teacher for Literacy, Teacher Aide, Students	Increase in student achievement for LLARS, LLAS and Phonological Awareness
Each term 2022	Using testing to review student progress. Build teacher knowledge, capability and effective practice.	Classroom teacher, Junior Team Leader, SENCO, students	Improvements in test scores (as listed above) Improvements in student engagement (voice collection)
End Term 4, 2022	60% of our Y2 cohort achieving AT expectation	Teacher, Junior Team Leader, Literacy Lead, SENCO, students, teacher aides and Specialist teachers	Improvements in test results and student self-confidence.
Term 1, 2023	Collect baseline data for start of Term 1, analyse against data from Term 1, 2022.	Teacher, Junior Team Leader, Literacy Lead, SENCO, students, teacher aides and Specialist teachers	LLARS, LLAS and phonological awareness scores remain at expected level
Each term 2023	Using testing to review student progress.	Teacher, Junior Team Leader, Literacy Lead, SENCO, students,	Improvement in student test results from tests listed above.

	Focus on the language comprehension elements of structured literacy; including vocabulary, verbal reasoning and literacy knowledge.	teacher aides and Specialist teachers	
End of term 4, 2023	Collect final test scores and analyse against initial data collected at the outset of 2022.	Teacher, Junior Team Leader, Literacy Lead, SENCO, students, teacher aides and Specialist teachers	All 14 students are working AT expected level

**Ministry of Education ESOL Status List for 2023 Period 1 (Terms 1 and 2) - use this form  
3217 Riwaka School**

NSN	Surname	First Names	Terms Paid	Year Level	DoB	Student Background	Country of Birth	Ethnicity
157835761	Potesio	Mele Taufa Daphne	4	8	1/2/2010	Migrant	Tonga	Tongan
161447667	Van der Westhuizen	Chinique	8	4	6/20/2014	Migrant	South Africa	South African/Afrika
161171839	van der Westhuizen	Zelmay	4	2	8/19/2016	Migrant	South Africa	South African/Afrika
154208786	Ladds	Alejandro John	4	4	10/24/2014	New Zealand Born	New Zealand	Colombian
150466482	Sutherland	Bahda Kim	4	4	2/10/2015	New Zealand Born	New Zealand	Korean
153848273	Sutherland	Saan Kim	4	2	9/14/2016	New Zealand Born	New Zealand	Korean

**Total Amount Funde**  
**Total students funde**

**Please retain this Status List.**

**Update it before August 2023.**

**Please upload this form in Excel format via the Secure Data Portal by the closing date of 1/08/2023. Please note: this status list does**



is status list to apply for 2023 Period 2 funding.

First Language	Funding (excl GST)	Listening	Speaking	Reading	Writing	Total	Reason ceased code	Comments	For MOE office use only:
Tongan	\$390.00					0			0
Afrikaans	\$390.00					0			0
Afrikaans	\$390.00					0			0
Spanish	\$390.00					0			0
Korean	\$390.00					0			0
Korean	\$390.00					0			0
<b>Total (GST Excl):</b>	<b>\$2,340.00</b>							<b>Total students ceased:</b>	<b>0</b>
<b>Count:</b>									<b>6</b>

not need to be signed.

For MOE office use only:	
Status List	6
New NZ-Born	0
New Migrant	0
New Former Refugee	0
<b>Total Active Students</b>	<b>6</b>



# Riwaka School

HE WAKA EKE NOA

We're all in this together

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total KiwiSport funding of \$2780.87 (excluding GST).

The funding was spent on PMP Equipment (Perceptual Motor Programme) and mentoring teachers to use the programme effectively.

The number of students that participated in organised sport was 125.

## INDEPENDENT AUDITOR'S REPORT

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

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

## Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 11 July 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

## Basis for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

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

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

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

#### Independence

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

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



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