

# TE MIRO SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2012

**Principal:** Michaela Phillips

**School Address:** 443 Te Miro Road, Te Miro

**School Postal Address:** 443 Te Miro Road RD 4, Cambridge, 3496

**School Phone:** 07 827 8146

**School Email:** office@temiro.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
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# TE MIRO SCHOOL

Annual Report - For the year ended 31 December 2022

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# Te Miro 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.

MARY JANE TAYLOR

Full Name of Presiding Member



Signature of Presiding Member

11/9/23

Date:

Michaela Phillips

Full Name of Principal



Signature of Principal

11/09/23

Date:

## Te Miro School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	640,509	504,735	573,969
Locally Raised Funds	3	39,319	32,450	35,522
Interest Income		686	250	441
Gain on Sale of Property, Plant and Equipment		-	-	98
		<u>680,514</u>	<u>537,435</u>	<u>610,030</u>
<b>Expenses</b>				
Locally Raised Funds	3	16,600	10,754	4,957
Learning Resources	4	432,649	304,883	380,401
Administration	5	58,574	45,664	53,266
Finance		484	82	108
Property	6	186,090	184,109	169,105
Other Expenses	7	-	-	995
		<u>694,397</u>	<u>545,492</u>	<u>608,832</u>
<b>Net Surplus / (Deficit) for the year</b>		(13,883)	(8,057)	1,198
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>(13,883)</u></u>	<u><u>(8,057)</u></u>	<u><u>1,198</u></u>

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



**Te Miro 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>		137,103	217,712	134,897
Total comprehensive revenue and expense for the year		(13,883)	(8,057)	1,198
Contributions from the Ministry of Education		-	-	1,008
Contribution - Furniture and Equipment Grant Te Mono Tuhuno		5,727	-	-
<b>Equity at 31 December</b>		128,947	209,655	137,103
Accumulated comprehensive revenue and expense		128,947	209,655	137,103
<b>Equity at 31 December</b>		128,947	209,655	137,103

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



## Te Miro School

# Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	81,911	261,467	132,118
Accounts Receivable	9	44,034	18,391	25,327
GST Receivable		-	1,138	-
Prepayments		2,278	3,106	2,348
Inventories	10	2,658	-	2,415
Funds Receivable for Capital Works Projects	16	-	-	4,640
		<u>130,881</u>	<u>284,102</u>	<u>166,848</u>
<b>Current Liabilities</b>				
GST Payable		6,425	-	13,193
Accounts Payable	12	43,077	32,545	34,506
Revenue Received in Advance	13	387	4,581	148
Provision for Cyclical Maintenance	14	11,633	36,893	-
Finance Lease Liability	15	4,140	1,125	3,352
Funds held for Capital Works Projects	16	-	-	27,437
		<u>65,662</u>	<u>75,144</u>	<u>78,636</u>
<b>Working Capital Surplus/(Deficit)</b>		65,219	208,958	88,212
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	93,563	12,545	83,241
		<u>93,563</u>	<u>12,545</u>	<u>83,241</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	26,584	8,998	28,489
Finance Lease Liability	15	3,251	2,850	5,861
		<u>29,835</u>	<u>11,848</u>	<u>34,350</u>
<b>Net Assets</b>		<u>128,947</u>	<u>209,655</u>	<u>137,103</u>
<b>Equity</b>		<u>128,947</u>	<u>209,655</u>	<u>137,103</u>

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



**Te Miro School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		153,986	125,558	132,069
Locally Raised Funds		30,806	26,900	37,435
Goods and Services Tax (net)		(7,373)	-	7,416
Payments to Employees		(81,543)	(64,966)	(59,687)
Payments to Suppliers		(103,416)	(64,286)	(89,362)
Interest Paid		(484)	(82)	(108)
Interest Received		686	250	441
Net cash from/(to) Operating Activities		(7,338)	23,374	28,204
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(15,731)	(15,200)	(26,881)
Proceeds from Sale of Investments		-	-	17,578
Net cash from/(to) Investing Activities		(15,731)	(15,200)	(9,303)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,008
Finance Lease Payments		(3,158)	(2,194)	(2,226)
Funds Administered on Behalf of Third Parties		(23,980)	-	(50,915)
Net cash from/(to) Financing Activities		(27,138)	(2,194)	(52,133)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(50,207)</b>	<b>5,980</b>	<b>(33,232)</b>
Cash and cash equivalents at the beginning of the year	8	132,118	255,487	165,350
<b>Cash and cash equivalents at the end of the year</b>	8	<b>81,911</b>	<b>261,467</b>	<b>132,118</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.



# Te Miro School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

###### **Useful lives of property, plant and equipment**

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





### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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



#### **d) 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	8-40 Years
Furniture and Equipment	5-15 Years
Information and Communication Technology	5 Years
Textbooks	3 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 RTLB 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	165,434	125,558	136,194
Teachers' Salaries Grants	350,902	239,472	325,188
Use of Land and Buildings Grants	122,760	139,705	112,587
Other Government Grants	1,413	-	-
	640,509	504,735	573,969

## 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	22,283	23,000	26,528
Fees for Extra Curricular Activities	5,171	(1,500)	6,578
Trading	2,341	1,250	1,781
Fundraising & Community Grants	6,957	200	635
Other Revenue	1,630	-	-
After School Care	937	9,500	-
	39,319	32,450	35,522
<b>Expenses</b>			
Extra Curricular Activities Costs	5,521	-	3,559
Trading	5,748	1,250	854
Fundraising & Community Grant Costs	2,373	-	544
After School Care	2,958	9,504	-
	16,600	10,754	4,957
<i>Surplus for the year Locally raised funds</i>	22,719	21,696	30,565

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	20,478	14,200	10,161
Library Resources	956	300	281
Employee Benefits - Salaries	392,208	272,383	351,120
Staff Development	4,085	3,000	4,864
Depreciation	14,922	15,000	13,975
	432,649	304,883	380,401



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,289	4,289	4,164
Board Fees	2,169	2,600	2,745
Board Expenses	1,692	1,250	1,548
Communication	1,617	1,150	1,207
Consumables	5,194	2,250	3,274
Legal Fees	420	400	716
Other	5,759	4,225	7,610
Employee Benefits - Salaries	27,488	21,600	24,085
Insurance	2,212	1,700	2,045
Service Providers, Contractors and Consultancy	7,734	6,200	5,872
	<b>58,574</b>	<b>45,664</b>	<b>53,266</b>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,925	1,800	1,357
Cyclical Maintenance Provision	9,728	3,499	8,101
Grounds	13,493	14,000	11,536
Heat, Light and Water	9,272	8,900	8,162
Repairs and Maintenance	16,903	5,000	14,385
Use of Land and Buildings	122,760	139,705	112,587
Security	847	750	1,457
Employee Benefits - Salaries	11,162	10,455	11,520
	<b>186,090</b>	<b>184,109</b>	<b>169,105</b>

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. Other Expenses

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loss on Uncollectable Accounts Receivable	-	-	995
	<b>-</b>	<b>-</b>	<b>995</b>

## 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	81,911	261,467	132,118
Cash and cash equivalents for Statement of Cash Flows	<b>81,911</b>	<b>261,467</b>	<b>132,118</b>

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



## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	3,759	-	401
Receivables from the Ministry of Education	9,551	-	2,311
Teacher Salaries Grant Receivable	30,724	18,391	22,615
	<u>44,034</u>	<u>18,391</u>	<u>25,327</u>
Receivables from Exchange Transactions	3,759	-	401
Receivables from Non-Exchange Transactions	40,275	18,391	24,926
	<u>44,034</u>	<u>18,391</u>	<u>25,327</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery Sales	1,253	-	1,215
Uniform	1,405	-	1,200
	<u>2,658</u>	<u>-</u>	<u>2,415</u>





## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	10,756	-	-	-	(1,120)	9,636
Furniture and Equipment	57,324	17,608	-	-	(6,963)	67,970
Information and Communication Technology	5,198	5,224	-	-	(2,219)	8,203
Leased Assets	6,805	1,980	-	-	(4,099)	4,686
Library Resources	3,158	432	-	-	(521)	3,068
<b>Balance at 31 December 2022</b>	<b>83,241</b>	<b>25,244</b>	<b>-</b>	<b>-</b>	<b>(14,922)</b>	<b>93,563</b>

The net carrying value of equipment held under a finance lease is \$4,686 (2021: \$6,805)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	20,781	(11,145)	9,636	20,781	(10,025)	10,756
Furniture and Equipment	171,773	(103,803)	67,970	154,166	(96,842)	57,324
Information and Communication Technology	57,866	(49,663)	8,203	52,642	(47,444)	5,198
Leased Assets	7,236	(2,550)	4,686	15,654	(8,849)	6,805
Library Resources	16,754	(13,686)	3,068	16,322	(13,164)	3,158
<b>Balance at 31 December</b>	<b>274,410</b>	<b>(180,847)</b>	<b>93,563</b>	<b>259,565</b>	<b>(176,324)</b>	<b>83,241</b>



## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	7,306	866	5,333
Accruals	4,289	4,000	4,164
Banking Staffing Overuse	-	8,809	1,982
Employee Entitlements - Salaries	30,724	18,391	22,615
Employee Entitlements - Leave Accrual	758	479	412
	<u>43,077</u>	<u>32,545</u>	<u>34,506</u>
Payables for Exchange Transactions	43,077	32,545	34,506
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>43,077</u>	<u>32,545</u>	<u>34,506</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	377	-	148
PTA Funds Held	10	4,581	-
	<u>387</u>	<u>4,581</u>	<u>148</u>

## 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	28,489	42,392	20,388
Increase to the Provision During the Year	5,288	3,499	4,460
Other Adjustments	4,440	-	3,641
Provision at the End of the Year	<u>38,217</u>	<u>45,891</u>	<u>28,489</u>
Cyclical Maintenance - Current	11,633	36,893	-
Cyclical Maintenance - Non current	26,584	8,998	28,489
	<u>38,217</u>	<u>45,891</u>	<u>28,489</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.



## 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	4,474	1,125	3,719
Later than One Year and no Later than Five Years	3,385	2,850	6,161
Future Finance Charges	(468)	-	(667)
	7,391	3,975	9,213

### Represented by

Finance lease liability - Current	4,140	1,125	3,352
Finance lease liability - Non current	3,251	2,850	5,861
	7,391	3,975	9,213

## 16. 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 8.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block B Upgrade		213840	(4,640)	(6,810)	11,450	-	-
SIP Landscaping and outdoor play area		227967	27,437	-	(27,437)	-	-
Totals			22,797	(6,810)	(15,987)	-	-

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block B Upgrade		213840	25,851	-	(30,491)	-	(4,640)
Outdoor Learning Space			-	19,888	(19,888)	-	-
B:Replace Kitchenette ID227966		227966	-	17,015	(17,015)	-	-
SIP Landscaping and outdoor play area		227967	-	31,897	(4,460)	-	27,437
Totals			25,851	68,800	(71,854)	-	22,797

### Represented by:

Funds Held on Behalf of the Ministry of Education	27,437
Funds Receivable from the Ministry of Education	(4,640)



## 17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,169	2,745
<i>Leadership Team</i>		
Remuneration	110,226	110,797
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	112,395	113,542

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 (0 members) and Property (0 members) that met 0 and 0 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	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
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	-	-
	0.00	0.00

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

## 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	-	-
Number of People	-	-

## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021:

\$31,896.88 contract for the SIP Landscaping and outdoor play area as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,897 has been received of which \$4,460 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

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



## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	81,911	261,467	132,118
Receivables	44,034	18,391	25,327
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>125,945</u>	<u>279,858</u>	<u>157,445</u>

### Financial liabilities measured at amortised cost

Payables	43,077	32,545	34,506
Finance Leases	7,391	3,975	9,213
Total Financial Liabilities Measured at Amortised Cost	<u>50,468</u>	<u>36,520</u>	<u>43,719</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



## Te Miro School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
George Taylor	Presiding Member	Elected	Sep 2026
Michaela Phillips	Principal	ex Officio	
Adam Thompson	Parent Representative	Elected	Sep 2026
Janie Taylor	Parent Representative	Elected	Sep 2026
Kelly McIntyre	Parent Representative	Elected	Sep 2026
Fiona Ruthven	Staff Representative	Elected	Sep 2026
Kirsty Horrell	Other	Select one	Sep 2026

## Te Miro School

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$927 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Te Miro School Board:

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE MIRO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Te Miro School (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit 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 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion 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 (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 11 September 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 of the Members of the Board, Kiwisport, Statement of Compliance with Employment Policy 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.



Tracey Herbert  
Finnz Audit Limited  
On behalf of the Auditor-General  
Te Awamutu, New Zealand



# Te Miro School Analysis of Variance 2022

**School Name:** Te Miro School

**School Number:** 2012

**Focus:** Literacy : Writing and Spelling

**Strategic Aims:**

- Grow and develop a leadership culture
- Enrich our innovative teaching and learning programmes

**Target:**

- 1. Writing: To lift the level of achievement of students needing support for writing.
- 2. Spelling: For students Year 2 to 8 to spell at or above their spelling age by the end of the year based on Schonell test.

## 1. Baseline and Current Data: Writing OTJ's

Below are the results of analysis for students who had an OTJ in 2021 and 2022 at Te Miro School.

Writing EOY 2021		
	Number	%
Exceeding	4	13%
On track	14	45%
Needs support	13	42%
Needs extra support		
TOTAL	31	

Writing EOY 2022		
	Number	%
Exceeding	11	20%
On track	31	58%
Needs support	7	13%
Needs extra support	5	9%
TOTAL	54	

2022 data is based on the results from Teachers OTJ. This summary includes all of the new children who have entered our school over the past two years. 78% of our learners are on track or exceeding the expected levels in Writing compared with 58% in 2021

- A total of 42 learners (78%) are on track or exceeding the expected level compared with 18 learners (58%) in 2021.
- 12 learners (22%) have not reached the curriculum expectation, compared with 13 learners (42%) in 2021.
- The data includes 11 students with identified special education needs and three ESOL.
- 3 Maori learners, all achieving below and 1 achieving well below expectation with all having identified learning needs.
- Of all students needing extra support, most are boys (2 girls/10 boys). Of all the children exceeding, most are girls (8 girls/3 boys).

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> <li>• Took the focus of genre</li> <li>• Writing took a back seat this year as the focus was on Maths and spelling</li> <li>• Handwriting was a focus in all classes but the teachers taught it differently.</li> <li>• </li> </ul>	<ul style="list-style-type: none"> <li>• The majority of learners not achieving at writing are boys</li> <li>• All Maori students are not achieving at writing</li> <li>• Teachers are becoming more skilled at assessing using Asstle.</li> <li>• </li> </ul>	<ul style="list-style-type: none"> <li>• Many of our boys are our priority learners</li> <li>• Students were not able to articulate their next steps</li> <li>• Progressions for writing are not being used across all classes</li> </ul>	<ul style="list-style-type: none"> <li>• Find out what makes boys want to write – PLD for Boy writing</li> <li>• Strategic goals for writing will focus on key areas of weakness across the school e.g. spelling, handwriting</li> <li>• A strategic goal that focusses on Teacher growth and the implementation of Structured Literacy across the school</li> <li>• A handwriting programme will be implemented and reviewed at every staff meeting. Assessment progress tracked.</li> <li>• Moderation/quality assurance check of students to ensure Teacher Judgements are correct to support at risk students at regular intervals.</li> <li>• Aim for less boys to be writing below. Strategic Goal to reflect this</li> </ul>
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## 2. Baseline Data and Current Data: Spelling

Below are the results for years 2 to 8 in Term 1 for spelling using Schonell test.

Schonell Spelling results term 1 2022		
	Number	%
At or above spelling age	20	44%
Below spelling age	25	56%
TOTAL	45	

Schonell Spelling results term 3 2022		
	Number	%
Above spelling age	27	60%
Below spelling age	18	40%
TOTAL	45	

This data is based on the Schonell spelling test and is just one of the assessment tools we use to assess how students are using the code to spell. This is the test we have chosen to use to measure progress in spelling.

- In term 1, 44% of the 45 students could spell at or above their chronological age. Sometimes this was just within a month (e.g. 6 to 7 yrs and the students was 6.11yrs)
- 56% could not spell at or above their chronological age.
- All Maori students were in this group.
- Of the 25 students, 18 (72%) were boys and 7 (28%) were girls.
- In term 3 60% or the 45 students could spell at or above their chronological age.
- 40% could not spell at or above their chronological age.
- All Maori students were in this group.
- Of the 18 students below, 13 (72%) were boys and 5 (28%) were girls.
- No ESOL learners were a part of this data

Actions (what did we do?)	Outcomes	Reasons for the variance	Evaluation
<ol style="list-style-type: none"> <li>1. Structured Literacy – BSL in Rata, The Code in Kowhai and Ideal in Rimu</li> <li>2. ICS provided 5 hours a week for 1 learner and when appropriate other learners benefited from the extra help.</li> <li>3. Teachers planned for practice of spelling in class</li> <li>4. Teachers taught spelling rules in Kowhai and Rata</li> <li>5. Change of pedagogy led to a</li> </ol>	<ul style="list-style-type: none"> <li>• There has been 16% increase in the number of students spelling at their age</li> <li>• Teacher efficacy</li> <li>• Focus on teaching the spelling rules</li> <li>• Teaching of spelling rules through whole brain learning (actions, songs etc) easier for them to remember the rules.</li> <li>• Boys are not spelling as well as the girls</li> <li>• Maori are not succeeding</li> </ul>	<ul style="list-style-type: none"> <li>• Teachers on the beginning of their learning journey of Structured Literacy (phonics programme)</li> <li>• PLD -</li> <li>• Teacher confidence and knowledge has improved</li> <li>• Sharing of knowledge and skills between teachers</li> <li>• Expectations of learners to work hard</li> <li>• Homework expectations</li> <li>• Maori not learning enough Maori language</li> </ul>	<ul style="list-style-type: none"> <li>- Give leadership role for literacy and design a spelling programme that starts at year 1 and goes to year 8</li> <li>- Use BSL (mostly) in Rata and the Code in Kowhai and Rimu</li> <li>- Have children understanding and talking about their goals for spelling</li> <li>- Continue to end of year 3 with BSL</li> <li>- Focused homework on spelling and spelling rules.</li> <li>- Give more Maori works for spelling</li> <li>- <b>Have 80 % achieving at their age as a strategic goal for 2023</b></li> </ul>

<p>change in expectations in the junior class.</p> <ol style="list-style-type: none"><li>6. Morning focus on academia</li><li>7. PLD for all teachers around Structured Literacy and a constant sharing of learning in the staff room</li><li>8. Upskilling of Learning Assistant Claire</li><li>9. Jennie working 1 on 1 with students as needed</li></ol>			
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# Te Miro School Analysis of Variance 2022

**School Name:** Te Miro School

**School Number:** 2012

**Focus:** Reading

**Strategic Aims:**

- Grow and develop a leadership culture
- Enrich our innovative teaching and learning programmes

**Annual Aim:**

To lift achievement in reading, writing and maths for students who have been at school for 1 year or more as at December

**Targets:**

Increase level of students exceeding or on track for reading.

**Baseline and Current Data: Reading OTJ's**

Because of Covid, there are no results from the end of 2021 for reading.

Reading End Of Year 2020		
	Number	%
<b>Exceeding</b>	11	36%
<b>On track</b>	10	32%
<b>Needs support</b>	10	32%
<b>Needs extra support</b>		
<b>TOTAL</b>	31	

Reading End Of Year 2022		
	Number	%
<b>Exceeding</b>	12	22%
<b>On track</b>	36	67%
<b>Needs support</b>	6	11%
<b>Needs extra support</b>		%
<b>TOTAL</b>	54	

The baseline data is from 2020 due to no testing at the end of 2021 because of Covid.

The significant majority of our learners are exceeding or are on track for Reading.

- A total of 49 learners (91%) exceeding or on track, compared to 68% in 2020.
- 5 learners (9%) have not reached the curriculum expectation and in 2020 10 had not.
- The data includes 11 students with identified special education needs and 3 ESOL.
- 3 Maori learners. 2 who are achieving at expectations and 1 who needs extra support.
- Of all students needing extra support in reading, most are boys (5 boys / 1 girl).
- Of all students exceeding, most are girls (9 girls / 3 boys).



Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ol style="list-style-type: none"> <li>1. Resourcing               <ol style="list-style-type: none"> <li>a. strategic purchasing of texts to support structured literacy</li> <li>b. Use of digital reading tools, enabling readers to access content above reading levels – no ‘ceiling’ on access to language/concepts/ideas (PTA purchase Wheelers Books website?)</li> </ol> </li> <li>2. Successful application for Fiona to do the teacher training in ‘Better Start Literacy’(BSL) and implementation of Structured Literacy with Year 1 and 2.</li> <li>3. Successful application for Claire (Learning Assistant) to do BSL for Learning Assistants. She began in June 2022 and will complete her training in June 2023.</li> <li>4. Successful application for ‘In Class Support’ (ICS) used to support student with Dyslexia.</li> <li>5. Increased Claire’s hours to 12 a week and made her position permanent.</li> <li>6. Focus on comprehension skills based reading programme in Year 3 and 4 to assist higher readers.</li> <li>7. Giving Fiona Leadership of Literacy and being our Within School Teacher for Te Oko Horoi, has increased the accountability.</li> </ol>	<ul style="list-style-type: none"> <li>• Teacher confidence and knowledge has increased as all teachers share their experiences and what they are learning</li> <li>• Student skill and confidence has improved in the middle class as the ‘code’ is reinforced with learners before they are encouraged to read more widely.</li> <li>• Explicit and targeted teaching of structured literacy (building upon very strong phonological awareness teaching) is systematically addressing needs for all learners of reading in the junior class.</li> <li>• Engagement in reading activities of a more practical nature has continued e.g. reading recipes, plays, puppets, instructions etc.</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher professional development</li> <li>• Targeted resourcing.</li> <li>• Since Covid, parents are taking their children out of school more often and it has been difficult for teachers to maintain momentum with some learners.</li> <li>• Reading culture within classes – teachers positive reinforcement and allowing learners to have fun with reading</li> <li>• Explicit and targeted teaching of Structured Literacy (building upon very strong phonological awareness teaching) is systematically addressing needs for most learners.</li> </ul>	<ul style="list-style-type: none"> <li>- Have children understanding and talking about their goals for reading</li> <li>- Implement the reading progressions across the school. Adapt to incorporate Structured Literacy.</li> <li>- Continue with BSL. Claire to complete training and Fiona to move through the programme to Year 2.</li> <li>- Have senior students take up a more successful responsibility of the library. Seniors begin to use the Library that will be back in Miro.</li> <li>- Enlist the help of volunteers to do extra reading with students. Have a roster like Kate set up for the Library. Continue this for the Library morning.</li> <li>- Recording of Priority students regularly on eTAP (twice termly at least)</li> <li>- Continue to have leadership of literacy unit attached to a teacher.</li> <li>- Find out texts that interest boys (talk with boys, teachers facebook site, librarians and book shop owners)</li> <li>- <b>Have a Target for next year to have our highest priority students progress more than 1 year level in reading (structured programme implemented) and aim to improve the number of students reading above.</b></li> </ul>



# Te Miro School Analysis of Variance 2022

**School Name:** Te Miro School

**School Number:** 2012

**Focus:** **Mathematics**

**Strategic Aims:**

- Grow and develop a leadership culture
- Enrich our innovative teaching and learning programmes

**Annual Aim:**

- To lift achievement in reading, writing and mathematics for students who have been at school for 1 year or more as at December 2022.

**Target:**

- 1. To lift the level of achievement of students needing support for Maths.
- 2. Students identified as working below their year level in Ratios and Proportions will move a stage (1 year)

1. Baseline Data and Current Data for OTJ's (not comparable)

**Mathematics EOY 2021**

	Number	%
<b>Exceeding</b>	10	32%
<b>Ontrack</b>	11	36%
<b>Needs support</b>	10	32%
<b>Needs extra support</b>		
<b>TOTAL</b>	31	

**Mathematics EOY 2022**

	Number	%
<b>Exceeding</b>	20	37%
<b>On track</b>	23	43%
<b>Needs support</b>	11	20%
<b>Needs extra support</b>		
<b>TOTAL</b>	54	

The majority of our learners achieve at or above expected levels in Math.

- A total of 43 learners (80%) are either on track or exceeding compared to 21 students (68%) in 2021.
- 11 learners (20%) have not reached the curriculum expectation and in 2021 10 (32%) had not.
- The data for 2021 included 6 students with identified special education needs and 1 ESOL.
- The data for 2022 includes 5 students needing support who have identified learning needs and 1 ESOL student.
- 3 Maori learners and all but 1 are on track.
- Of all students needing support, most are girls (4 boys / 7 girls)

- Mostly boys are exceeding in maths (14 boys / 6 girls)

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why do we have more success?)	Evaluation (where to next?)
<ol style="list-style-type: none"> <li>1. Two teachers were part of the PLD 'Just in Time Maths' (see Annie's report) A year long project to upskill teachers.</li> <li>2. Problem solving was a focus for all teachers in class based on the JIT model.</li> <li>3. Teacher Aide support in all classes but mostly in Rimu and Claire took a group of learners each day. Claire is very competent in teaching maths.</li> <li>4. Our normal assessment regime was in place this year</li> <li>5. Specific targeted hands on resources were purchased with a donation from PTA \$1,200</li> <li>6. Expert modelling on two occasions in both Rimu and Kownai the JIT way.</li> <li>7. Gave Annie Leadership unit to lead staff in the area of Mathematics</li> <li>8. Annie developed progressions for the school.</li> </ol>	<ul style="list-style-type: none"> <li>• Mostly boys are achieving well in maths</li> <li>• Teachers confidence and knowledge has increased with JIT PLD.</li> <li>• More problem solving collaborative learning happening in Rimu and Kowhai. A natural spin off has been increased collaboration in class amongst students</li> <li>• Progressions are almost ready to be used next year with the students</li> <li>• There has been a bigger percentage of students moving from at to above and from below to at this year.</li> <li>• Boys are doing better than the girls</li> <li>• All Maori learners are experiencing success and support was in place for the one that was not.</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher efficacy</li> <li>• Just in Time Maths PLD</li> <li>• Mentor support through JIT</li> <li>• Less interruptions this year</li> <li>• There are 11 learners with identified learning issues and 3 ESOL students.</li> </ul>	<ul style="list-style-type: none"> <li>• Plan for year of PLD on Assessment for Learning if we are successful with application.</li> <li>• New progressions used across the school to measure progress</li> <li>• Extension for high achievers made obvious</li> <li>• Students continue to work on basic facts and incentives will be given through rewards or certificates.</li> <li>• .Boys and Maths – focus on competition)</li> <li>• Find out what makes girls enjoy maths</li> <li>- Target: To have children understanding and talking about their goals for maths</li> <li>- Continue to build on resources</li> <li>- Support teacher from Cambridge Middle School in Senior Room for Term 1 and maybe 2.</li> </ul>