

Wednesday 31 May 2023

Hamish Anton
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011



REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2022

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Paremata School (the School) for the year ended 31 December 2022 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.


Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

 Vicki Jackson
Presiding Member

 Bryce Coleman
Principal

PAREMATA SCHOOL

Annual Report - For the year ended 31 December 2022

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PAREMATA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2950

Principal: Bryce Coleman

School Address: Paremata Crescent, Paremata

School Postal Address: Paremata Crescent, Paremata, Porirua, 5024

School Phone: 04 233 1339

School Email: office@paremata.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

Paremata 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.

Vicki Jackson

Full Name of Presiding Member

Bryce Coleman

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

Paremata School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,242,426	2,907,430	2,891,792
Locally Raised Funds	3	218,416	240,585	284,280
Interest Income		2,295	-	166
		3,463,137	3,148,015	3,176,238
Expenses				
Locally Raised Funds	3	132,956	126,850	164,383
Learning Resources	4	2,467,244	2,260,286	2,428,469
Administration	5	172,174	155,596	153,590
Finance		2,724	2,457	2,783
Property	6	743,502	639,951	533,730
Loss on Disposal of Property, Plant and Equipment	10	2,024	-	-
		3,520,624	3,185,140	3,282,955
Net Surplus / (Deficit) for the year		(57,487)	(37,125)	(106,717)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(57,487)	(37,125)	(106,717)

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

Paremata School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		483,881	581,355	583,667
Total comprehensive revenue and expense for the year		(57,487)	(37,125)	(106,717)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,931
Equity at 31 December		426,394	544,230	483,881
Accumulated comprehensive revenue and expense		426,394	544,230	483,881
Equity at 31 December		426,394	544,230	483,881

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.

Paremata School
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	233,808	109,909	93,475
Accounts Receivable	8	172,771	147,499	156,822
GST Receivable		40,793	25,919	11,892
Prepayments		476	2,493	4,588
Inventories	9	1,512	-	1,566
Funds Receivable for Capital Works Projects	15	154,586	-	37,702
		603,946	285,820	306,045
Current Liabilities				
Accounts Payable	11	269,443	172,613	238,799
Revenue Received in Advance	12	810	304	875
Provision for Cyclical Maintenance	13	26,682	2,250	22,500
Finance Lease Liability	14	8,177	10,319	10,340
Funds held for Capital Works Projects	15	261,955	-	26,645
		567,067	185,486	299,159
Working Capital Surplus/(Deficit)		36,879	100,334	6,886
Non-current Assets				
Property, Plant and Equipment	10	560,459	575,717	596,822
		560,459	575,717	596,822
Non-current Liabilities				
Provision for Cyclical Maintenance	13	163,086	121,665	113,470
Finance Lease Liability	14	7,858	10,156	6,357
		170,944	131,821	119,827
Net Assets		426,394	544,230	483,881
Equity		426,394	544,230	483,881

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

Paremata School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		846,741	716,665	738,987
Locally Raised Funds		223,036	96,750	279,817
Goods and Services Tax (net)		(28,901)	-	14,027
Payments to Employees		(721,492)	(483,600)	(586,602)
Payments to Suppliers		(295,491)	(265,298)	(424,503)
Interest Paid		(2,724)	(2,457)	(2,783)
Interest Received		1,981	-	157
Net cash from/(to) Operating Activities		23,150	62,060	19,100
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,605)	(26,204)	(16,516)
Net cash from/(to) Investing Activities		(14,605)	(26,204)	(16,516)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,931
Finance Lease Payments		(6,397)	(12,026)	(6,385)
Funds Administered on Behalf of Third Parties		138,185	-	4,266
Net cash from/(to) Financing Activities		131,788	(12,026)	4,812
Net increase/(decrease) in cash and cash equivalents		140,333	23,830	7,396
Cash and cash equivalents at the beginning of the year	7	93,475	86,079	86,079
Cash and cash equivalents at the end of the year	7	233,808	109,909	93,475

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.

Paremata School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Building Improvements	50 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Library Resources	8 years
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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	827,726	708,265	751,672
Teachers' Salaries Grants	1,870,815	1,779,209	1,843,595
Use of Land and Buildings Grants	503,329	411,556	295,675
Other Government Grants	40,556	8,400	850
	<u>3,242,426</u>	<u>2,907,430</u>	<u>2,891,792</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	59,786	58,500	68,550
Fees for Extra Curricular Activities	21,019	13,250	31,040
Trading	1,896	-	1,092
Fundraising & Community Grants	17,360	25,000	12,442
After School Care	70,274	114,235	103,550
Before School Care	18,261	26,000	22,325
Pta Fundraising	14,190	12,000	20,483
School Fundraising	15,630	(8,400)	24,798
	<u>218,416</u>	<u>240,585</u>	<u>284,280</u>
Expenses			
Extra Curricular Activities Costs	7,816	-	21,699
Trading	1,302	-	544
Fundraising & Community Grant Costs	6,456	-	3,282
After School Care	92,685	100,550	99,330
Before School Care	13,505	21,000	21,982
Pta Fundraising	8,131	3,200	9,799
School Fundraising	3,061	2,100	7,747
	<u>132,956</u>	<u>126,850</u>	<u>164,383</u>
<i>Surplus for the year Locally raised funds</i>	<u>85,460</u>	<u>113,735</u>	<u>119,897</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	101,454	87,000	92,195
Library Resources	32,721	33,400	33,117
Employee Benefits - Salaries	2,251,836	2,062,809	2,213,007
Staff Development	17,475	15,500	15,565
Depreciation	63,758	61,577	74,585
	<u>2,467,244</u>	<u>2,260,286</u>	<u>2,428,469</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,925	6,146	6,723
Board Fees	3,000	5,500	2,670
Board Expenses	1,835	5,100	688
Communication	5,143	6,050	6,235
Consumables	5,948	4,400	2,487
Legal Fees	4,657	3,500	3,567
Other	14,899	10,800	13,862
Employee Benefits - Salaries	112,293	100,000	99,894
Insurance	3,314	-	3,424
Service Providers, Contractors and Consultancy	14,160	14,100	14,040
	<u>172,174</u>	<u>155,596</u>	<u>153,590</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,237	11,350	10,001
Cyclical Maintenance Provision	53,798	27,945	43,195
Grounds	1,520	1,600	721
Heat, Light and Water	26,581	27,000	26,541
Rates	7,063	9,000	9,004
Repairs and Maintenance	23,030	15,100	15,475
Use of Land and Buildings	503,329	411,556	295,675
Security	3,756	4,000	2,389
Employee Benefits - Salaries	111,002	130,000	128,381
Contract & Consultancy	2,186	2,400	2,348
	<u>743,502</u>	<u>639,951</u>	<u>533,730</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	233,808	109,909	93,475
Cash and cash equivalents for Statement of Cash Flows	<u>233,808</u>	<u>109,909</u>	<u>93,475</u>

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

Of the \$233,808 Cash and Cash Equivalents and \$0 of Investments \$261,955 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	8,108	9,000	4,685
Interest Receivable	323	-	9
Teacher Salaries Grant Receivable	164,340	138,499	152,128
	<u>172,771</u>	<u>147,499</u>	<u>156,822</u>
Receivables from Exchange Transactions	8,431	9,000	4,694
Receivables from Non-Exchange Transactions	164,340	138,499	152,128
	<u>172,771</u>	<u>147,499</u>	<u>156,822</u>

9. Inventories

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	1,512	-	1,566
	<u>1,512</u>	<u>-</u>	<u>1,566</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	469,362	-	-	-	(13,218)	456,145
Furniture and Equipment	52,612	8,347	-	-	(15,786)	45,173
Information and Communication Technology	37,147	6,093	-	-	(18,393)	24,847
Leased Assets	18,313	10,633	-	-	(10,882)	16,040
Library Resources	19,388	4,346	-	-	(5,479)	18,254
Balance at 31 December 2022	596,822	29,419	-	-	(63,758)	560,459

The net carrying value of equipment held under a finance lease is \$16,040 (2021: \$18,313)

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	658,082	(201,937)	456,145	658,082	(188,720)	469,362
Furniture and Equipment	582,522	(537,349)	45,173	574,175	(521,563)	52,612
Information and Communication Technology	497,212	(472,365)	24,847	491,119	(453,972)	37,147
Leased Assets	56,064	(40,024)	16,040	56,523	(38,210)	18,313
Library Resources	141,386	(123,132)	18,254	137,040	(117,652)	19,388
Balance at 31 December	1,935,266	(1,374,807)	560,459	1,916,939	(1,320,117)	596,822

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	79,689	15,991	72,309
Accruals	6,925	5,846	4,034
Banking Staffing Overuse	10,405	-	-
Employee Entitlements - Salaries	164,340	138,499	152,128
Employee Entitlements - Leave Accrual	8,084	12,277	10,328
	<u>269,443</u>	<u>172,613</u>	<u>238,799</u>

Payables for Exchange Transactions	269,443	172,613	238,799
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	<u>269,443</u>	<u>172,613</u>	<u>238,799</u>
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The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Income In Advance	810	304	875
	<u>810</u>	<u>304</u>	<u>875</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	135,970	95,970	92,775
Increase to the Provision During the Year	32,541	27,945	27,945
Other Adjustments	21,257	-	15,250
Provision at the End of the Year	<u>189,768</u>	<u>123,915</u>	<u>135,970</u>
Cyclical Maintenance - Current	26,682	2,250	22,500
Cyclical Maintenance - Non current	163,086	121,665	113,470
	<u>189,768</u>	<u>123,915</u>	<u>135,970</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.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	9,891	10,319	12,797
Later than One Year and no Later than Five Years	8,452	10,156	7,408
Future Finance Charges	(2,308)	-	(3,508)
	<u>16,035</u>	<u>20,475</u>	<u>16,697</u>

Represented by

Finance lease liability - Current	8,177	10,319	10,340
Finance lease liability - Non current	7,858	10,156	6,357
	<u>16,035</u>	<u>20,475</u>	<u>16,697</u>

15. Funds Held (Owed) for Capital Works Projects

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

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Re Roofing	216111	25,645	500,000	(674,115)	-	(148,470)
Jnr Classroom Deck		(5,513)	-	5,513	-	-
Centennial Carving	223910	1,000	-	(1,000)	-	-
Rm 9 Toilets Upgrade	229541	(32,189)	28,463	(2,390)	-	(6,116)
Weathertightness Blk 8,9,10	228775	-	15,900	(3,445)	-	12,455
Weather Tightness 1-7	216111	-	250,000	(500)	-	249,500
Totals		<u>(11,057)</u>	<u>794,363</u>	<u>(675,937)</u>	<u>-</u>	<u>107,369</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	261,955
Funds Receivable from the Ministry of Education	(154,586)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Re Roofing	216111	810	88,250	(63,415)	-	25,645
Flooring Replacement	216111	1,537	-	(1,537)	-	-
Playground	220548	(2,585)	2,585	-	-	-
Resealing Carpark	220549	41,362	(1,178)	(40,184)	-	-
Jnr Classroom Deck		(1,655)	-	(3,858)	-	(5,513)
Centennial Carving	223910	-	10,000	(9,000)	-	1,000
Rm 9 Toilets Upgrade	229541	-	25,537	(57,726)	-	(32,189)
Totals		<u>39,469</u>	<u>125,194</u>	<u>(175,720)</u>	<u>-</u>	<u>(11,057)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	26,645
Funds Receivable from the Ministry of Education	(37,702)

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,000	2,670
<i>Leadership Team</i>		
Remuneration	674,196	555,930
Full-time equivalent members	6.00	5.00
Total key management personnel remuneration	677,196	558,600

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 (6 members) and Property (6 members) that met 8 and 8 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	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	3.00
	4.00	3.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

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

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

\$1,323,770 contract for the Re Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$647,264 has been received of which \$795,734 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$60,000 contract for the Rm 9 Toilets Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$54,000 has been received of which \$60,116 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$405,978 contract for the Weathertightness Blk 8,9,10 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,900 has been received of which \$3,445 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments as at 31 December 2021:

\$1,323,770 contract for the Re Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$147,264 has been received of which \$121,619 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$10,000 contract for the Centennial Carving as agent for the Ministry of Education. This project is fully funded by the Ministry and \$10,000 has been received of which \$9,000 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$60,000 contract for the Rm 9 Toilets Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$25,537 has been received of which \$57,726 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).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	233,808	109,909	93,475
Receivables	172,771	147,499	156,822
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	406,579	257,408	250,297

Financial liabilities measured at amortised cost

Payables	269,443	172,613	238,799
Finance Leases	16,035	20,475	16,697
Total Financial Liabilities Measured at Amortised Cost	285,478	193,088	255,496

22. Events After Balance Date

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

23. Comparatives

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

Paremata School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Vicki Jackson	Presiding Member	Elected	Sep 2022
Bryce Coleman	Principal	ex Officio	
Moiria Croad	Parent Representative	Elected	Sep 2025
Kammi Borngraber	Parent Representative	Elected	Sep 2022
Gerrard Fasavalu	Parent Representative	Elected	Sep 2025
Cameron Good	Parent Representative	Elected	Sep 2025
Becky Spencer	Staff Representative	Elected	Sep 2025

Paremata School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,177 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Paremata 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.

2023 Analysis Of Variance

Year Group	Reading	Writing	Maths
1/2	<p>Target</p> <p>To improve student achievement in Reading for a target group of students. A target group of 3 Y 2 students will improve their reading by learning to attend to and integrate visual, meaning and syntactic cues and developing strategies such as stopping at error, re-reading and self-correcting to progress towards reading at their expected level by the end of Term 4, 2022</p> <p>Outcomes</p> <p>3 students were monitored during 2021. At the end of 2022 two Year 2's were Below and one Year 2 was AT the expected level for their year at school. Both tamariki who are Below have made steady small progress and both have received intervention in the form of Accelerated Literacy. One child in Year 2 who is Below may have learning needs causing barriers to literacy acquisition.</p> <p>Next steps for 2023 include continued monitoring and targeted teaching and participation in the Paremata School Accelerated Literacy programme.</p>	<p>Target</p> <p>To improve student achievement in Writing for a target group of 6 Y1 and 5 Y2 students. This group will improve their writing by developing ideas and content with continued attention to simple surface features such as capitalisation, full stops and spelling attempts to maintain their expected</p> <p>Outcomes</p> <p>11 students were monitored during 2022 based on 2021 data.</p> <p>At the end of 2022:</p> <p>1 Year 1 and 0 Year 2s were Well Below,</p> <p>1 Year 1 and 4 Year 2s were Below,</p> <p>1 Year 1 and 4 Year 2s were AT the expected level for their year at school.</p> <p>All tamariki at Below have made steady progress apart from one.</p> <p>Next steps for 2023 include continued monitoring and targeted teaching, particularly for those Well Below. Interventions are in place for 2023 for all tamariki who are Below or Well Below, as well as some who continue to be monitored to maintain their progress</p>	<p>Target</p> <p>To improve student achievement in Maths for a target group of 2 year 1 students and 4 Y2 students. A target group will improve their numeracy by developing their number knowledge and targeted numeracy strategies to progress towards being at their expected level in mathematics.</p> <p>Outcomes</p> <p>6 students were monitored during 2022 based on 2021 data.</p> <p>At the end of 2022:</p> <p>1 Year 1 and 0 Year 2s were Well Below, 0 Year 1s and 1 Year 2s were Below, 0 Year 1 and 3 Year 2s were AT the expected level for their year at school.</p> <p>All tamariki at Below have made steady progress apart from one.</p> <p>Next steps for 2023 include continued monitoring and targeted teaching, particularly for those Well Below.</p>

Year Group	Reading	Writing	Maths
3/4	<p>Target</p> <p>To improve student achievement in Reading for a target group of 19x Year 3 and 4 students.</p> <p>A target group of six Year 3 students and thirteen Year 4 students will improve their reading by learning to attend to and integrate visual, meaning and syntactic cues, develop strategies such as stopping at errors, re-reading and self-correcting.</p> <p>Outcomes</p> <p>Of these 19x Year 3 and Year 4 students there are now two (2) Year 3 students above their expected level for their year. Eight (8) students are working at their expected year level. There are nine (9) students are working below their expected year level.</p> <p>All students have progressed, although some at different rates to others.</p> <p>Two (2) of below expected level students are working with learning support agencies.</p> <p>Two (2) of below expected level students are working with learning RtLit and two (2) have been referred to RTLit for 2023.</p> <p>One (1) of the below expected level students is learning with school SENCO.</p>	<p>Target</p> <p>To improve student achievement in Writing for a target group of 19x Year 3 and 4 students.</p> <p>A target group of seven Year 3 students and twelve Year 4 students will improve their writing by improving and developing vocabulary, ideas, and content with continued attention to simple surface features such as capitalisation, full stops and spelling.</p> <p>Outcomes</p> <p>There is now one (1) student working at the above level for their year. There are nine (9) at the expected level for their year. Nine (9) below for their expected curriculum year level. All students have made progress, although some at different rates to others.</p> <p>One student is receiving additional support with RTLit.</p>	<p>Target</p> <p>To improve student achievement in Maths for a target group of 7 x Y3 and 4 students. A target group of one Year 3 student and 6 x Y 4 students will improve their numeracy by developing their number knowledge and targeted numeracy strategies.</p> <p>Outcomes</p> <p>Of the 14 Year 3 and 4 children, there is now (1) one student working at the expected curriculum level.</p> <p>Six (6) students are working below their expected curriculum level. These children will continue to be monitored in 2023 and will be part of the accelerated maths programme.</p>

Year Group	Reading	Writing	Maths
5/6	<p>Target Focusing on 18 Children (11x Year 5 and 7x Year 6) to build the comprehension of texts so that this is commensurate with the level the child is reading at. They will be focusing on predicting, questioning, clarifying, summarising and self-selecting a meaningful deeper level response to the text.</p> <p>Outcomes This year all students received ongoing support through their classroom programme. A number of them have also worked with the SENCO, been part of our targeted literacy programme or taken part in our community reading programme where students read with volunteers one to one. As a result many of these students have made steady progress in their comprehension skills. Eleven students are now reading within level three as expected for their age. Seven of these students have made some progress but are still at level two which is below the expected level for their age. These seven students will continue to need support into next year in order to maintain and continue this progress. One of these students has been referred to the RTLit for 2023.</p>	<p>Target To move a target group of 19 students, 9 x Year 5 and 10 x Year 6 children to a sub level, from where they are currently, by the end of the year. We will focus on full stops and capital letters as well as bringing their writing alive for the audience using detailed, precise and descriptive language.</p> <p>Outcomes This year all 19 students received ongoing support through their classroom programme. Some of these students have also received support from our targeted literacy programme. All ten of the year 6 students and two of the year five students have made steady progress with adding detailed, precise and descriptive language as well as punctuation to their writing. They are now working within level three. Seven of the year 5 students have made some progress but are still working within level two. This is slightly below the expected level for their age group. As such they will continue to need some support next year. One of these students has been referred to the RTLit for 2022.</p>	<p>Target To move a target group of 32x Year 5 and 6 children, 18 x year 5 and 14 year 6 half a stage, in each domain, from where they are currently, by the end of the year. Focused small group work with particular emphasis on place value and developing a deeper understanding of fractions and problem solving.</p> <p>Outcomes This year all 32 students received ongoing support through their classroom programme. 17 of these students have made steady progress in their place value, fractions and problem solving skills reaching the goal of level three as appropriate for their age group. 15 students remain slightly lower than ideal and continue to work at early to high level two.</p>

Year Group	Reading	Writing	Maths
7/8	<p>Year 7 Reading Target A target group of 2 Y8 students will improve their reading comprehension in order to progress towards level four (or higher) of the curriculum as appropriate for their peer group. They will do this by developing their ability to check their understanding of text read through conscious and deliberate use of a variety of comprehension strategies such as reading around the word to understand the meaning of unfamiliar words and reflecting back on the meaning of complete sentences.</p> <p>Outcomes Throughout 2022 both students received ongoing support through their classroom programme. As a result both students have made steady progress in their comprehension skills, reaching the goal of level four as appropriate for their age group.</p>	<p>Year 7 Writing Target A target group of 5 Y7 students will improve their application of surface features such as spelling and punctuation, as well as including more detail to support their key ideas in order to work towards achieving level four (or higher) of the curriculum as appropriate for their peer group.</p> <p>Outcomes Throughout 2022 all 5 students received ongoing support through their classroom programme. One of these students has made steady progress and is now working within level four. The other students have made some progress with their writing skills, however are still working within level three. This is slightly below the expected level for their age group. As such they will continue to need some support next year.</p>	<p>Year 7 Maths Target A target group of 4 Y 7 students will improve their understanding and application of place value (including decimal place value) and basic facts working towards achieving level four (or higher) of the curriculum as appropriate for their year group.</p> <p>Outcomes Throughout 2022 all 4 students received ongoing support through their classroom programme. Three of the four students have made steady progress in their number skills, reaching the goal of level four as appropriate for their age group. One student remains slightly lower than ideal and continues to work at early to mid-level three.</p>

	<p>Year 8 Reading Target</p> <p>A target group of 2 Y8 students will improve their reading comprehension in order to progress towards level four (or higher) of the curriculum as appropriate for their peer group. They will do this by developing their ability to check their understanding of text read through conscious and deliberate use of a variety of comprehension strategies such as reading around the word to understand the meaning of unfamiliar words and reflecting back on the meaning of complete sentences.</p> <p>Outcomes</p> <p>Throughout 2022 both students received ongoing support through their classroom programme. As a result both students have made steady progress in their comprehension skills, reaching the goal of level four as appropriate for their age group.</p>	<p>Year 8 Writing Target</p> <p>A target group of 4x Year 8 students will improve their application of surface features such as spelling and punctuation, as well as including more detail to support their key ideas in order to work towards achieving level four (or higher) of the curriculum as appropriate for their peer group.</p> <p>Outcomes</p> <p>Throughout 2022 all 4 students received ongoing support through their classroom programme. As a result all four students have made steady progress with their writing skills, with all four reaching the goal of level four as appropriate for their age group. They are now adding more detail to their writing and producing more work in a range of genre.</p>	<p>Year 8 Maths Target</p> <p>A target group of 6 year 8 students will improve their understanding and application of place value (including decimal place value) working towards achieving level four (or higher) of the curriculum as appropriate for their year group.</p> <p>Outcomes</p> <p>Throughout 2022 all 4 students received ongoing support through their classroom programme. One student left the school early in the year. The remaining 5 students have continued to make progress with one student progressing from level three to a high level four. The other four have made more steady progress and are now achieving consistently with level four as expected for their age group. One student continues to lack confidence in some elements of working with decimals but has developed an understanding of decimal place value.</p>
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