

EKETAHUNA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2835
Principal:	Melinda Cowe
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EKETAHUNA SCHOOL

Annual Report - For the year ended 31 December 2022

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Eketahuna 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.

Skye Olivia Maria White
Full Name of Presiding Member

Melinda Anne Cowe
Full Name of Principal


Signature of Presiding Member


Signature of Principal

8 May 2023
Date:

8 May 2023
Date:

Eketahuna School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,219,403	1,121,984	1,228,373
Locally Raised Funds	3	42,243	28,210	67,159
Interest Income		2,361	-	208
		<u>1,264,007</u>	<u>1,150,194</u>	<u>1,295,740</u>
Expenses				
Locally Raised Funds	3	14,102	10,150	14,636
Learning Resources	4	793,678	750,841	876,736
Administration	5	189,610	97,740	106,726
Finance		2,355	1,681	2,410
Property	6	252,451	287,807	262,386
Loss on Disposal of Property, Plant and Equipment	10	5,297	-	-
		<u>1,257,493</u>	<u>1,148,219</u>	<u>1,262,894</u>
Net Surplus / (Deficit) for the year		6,514	1,975	32,846
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>6,514</u></u>	<u><u>1,975</u></u>	<u><u>32,846</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.

Eketahuna 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		356,894	333,028	318,036
Total comprehensive revenue and expense for the year		6,514	1,975	32,846
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,012
Equity at 31 December		363,408	335,003	356,894
Accumulated comprehensive revenue and expense		363,408	335,003	356,894
Equity at 31 December		363,408	335,003	356,894

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.

Eketahuna School
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	478,670	257,684	255,789
Accounts Receivable	8	63,231	55,308	74,980
GST Receivable		-	-	2,826
Prepayments		8,577	1,651	8,345
Inventories	9	2,929	2,353	2,817
Funds Receivable for Capital Works Projects	15	-	-	4,455
		553,407	316,996	349,212
Current Liabilities				
GST Payable		15,964	1,189	-
Accounts Payable	11	81,355	63,047	68,120
Revenue Received in Advance	12	45	3,949	248
Provision for Cyclical Maintenance	13	16,141	-	13,393
Finance Lease Liability	14	8,735	9,709	7,606
Funds held for Capital Works Projects	15	180,902	-	34,458
		303,142	77,894	123,825
Working Capital Surplus/(Deficit)		250,265	239,102	225,387
Non-current Assets				
Property, Plant and Equipment	10	159,707	149,031	175,730
		159,707	149,031	175,730
Non-current Liabilities				
Provision for Cyclical Maintenance	13	38,000	40,168	34,400
Finance Lease Liability	14	8,564	12,962	9,823
		46,564	53,130	44,223
Net Assets		363,408	335,003	356,894
Equity		363,408	335,003	356,894

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

Eketahuna School Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		341,209	273,384	326,649
Locally Raised Funds		42,756	28,210	66,562
Goods and Services Tax (net)		18,790	-	(4,015)
Payments to Employees		(208,046)	558,295	(204,931)
Payments to Suppliers		(111,251)	(827,294)	(140,017)
Interest Paid		(2,355)	(1,681)	(2,410)
Interest Received		2,361	-	208
Net cash from/(to) Operating Activities		83,464	30,914	42,046
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(5,656)	(6,000)	(31,274)
Net cash from/(to) Investing Activities		(5,656)	(6,000)	(31,274)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	4,137
Finance Lease Payments		(7,800)	(8,882)	(8,918)
Funds Administered on Behalf of Third Parties		150,998	-	8,146
Net cash from/(to) Financing Activities		145,073	(8,882)	3,365
Net increase/(decrease) in cash and cash equivalents		222,881	16,032	14,137
Cash and cash equivalents at the beginning of the year	7	255,789	241,652	241,652
Cash and cash equivalents at the end of the year	7	478,670	257,684	255,789

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.

Eketahuna School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10 - 50 years
Buildings	33 years
Furniture and Equipment	3 - 15 years
Information and Communication Technology	5 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	390,685	273,384	330,040
Teachers' Salaries Grants	638,109	638,035	716,651
Use of Land and Buildings Grants	183,440	210,565	174,673
Other Government Grants	7,169	-	7,009
	1,219,403	1,121,984	1,228,373

The school has opted in to the donations scheme for this year. Total amount received was \$17,700.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	16,795	9,000	16,088
Fees for Extra Curricular Activities	3,269	2,120	6,252
Trading	1,073	800	1,138
Fundraising & Community Grants	1,472	500	4,675
Other Revenue	19,634	15,790	39,006
	42,243	28,210	67,159
Expenses			
Extra Curricular Activities Costs	6,317	4,350	8,228
Trading	1,544	1,300	1,156
Fundraising & Community Grant Costs	1,171	-	34
Other Locally Raised Funds Expenditure	5,070	4,500	5,218
	14,102	10,150	14,636
<i>Surplus for the year Locally raised funds</i>	28,141	18,060	52,523

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	29,242	21,260	31,709
Employee Benefits - Salaries	734,166	703,035	811,658
Staff Development	1,738	2,500	4,481
Depreciation	28,532	24,046	28,888
	793,678	750,841	876,736

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,373	5,600	5,217
Board Fees	2,925	2,760	2,705
Board Expenses	1,299	3,650	1,255
Communication	3,068	3,250	3,051
Consumables	8,986	6,400	8,895
Operating Lease	-	-	133
Other	10,030	10,250	8,490
Employee Benefits - Salaries	84,787	54,530	65,303
Insurance	3,728	3,500	3,937
Service Providers, Contractors and Consultancy	7,740	7,800	7,740
Healthy School Lunch Programme	61,674	-	-
	<u>189,610</u>	<u>97,740</u>	<u>106,726</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,277	6,750	3,643
Cyclical Maintenance Provision	6,348	11,692	12,347
Grounds	2,203	2,500	1,703
Heat, Light and Water	9,192	10,000	9,547
Rates	3,734	3,400	3,690
Repairs and Maintenance	6,116	8,700	19,669
Use of Land and Buildings	183,440	210,565	174,673
Security	615	1,200	1,215
Employee Benefits - Salaries	36,526	33,000	35,899
	<u>252,451</u>	<u>287,807</u>	<u>262,386</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	478,670	257,684	255,789
Cash and cash equivalents for Statement of Cash Flows	<u>478,670</u>	<u>257,684</u>	<u>255,789</u>

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

Of the \$478,670 Cash and Cash Equivalents \$180,902 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	756	2,637	3,574
Receivables from the Ministry of Education	-	-	2,910
Banking Staffing Underuse	-	-	9,425
Teacher Salaries Grant Receivable	62,475	52,671	59,071
	<u>63,231</u>	<u>55,308</u>	<u>74,980</u>
Receivables from Exchange Transactions	756	2,637	6,484
Receivables from Non-Exchange Transactions	62,475	52,671	68,496
	<u>63,231</u>	<u>55,308</u>	<u>74,980</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery Account	521	585	650
Uniform Account	2,408	1,768	2,167
	<u>2,929</u>	<u>2,353</u>	<u>2,817</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	9,609	-	-	-	(985)	8,624
Building Improvements	53,396	-	-	-	(2,525)	50,871
Furniture and Equipment	80,835	5,591	(4,369)	-	(12,255)	69,802
Information and Communication Technology	10,206	2,291	(928)	-	(2,573)	8,996
Leased Assets	16,532	9,549	-	-	(9,528)	16,553
Library Resources	5,152	375	-	-	(666)	4,861
Balance at 31 December 2022	175,730	17,806	(5,297)	-	(28,532)	159,707

The net carrying value of equipment held under a finance lease is \$16,553 (2021: \$16,532)

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
	\$	\$	\$	\$	\$	\$
Buildings	32,845	(24,221)	8,624	32,845	(23,236)	9,609
Building Improvements	71,443	(20,572)	50,871	71,443	(18,047)	53,396
Furniture and Equipment	242,343	(172,541)	69,802	246,149	(165,314)	80,835
Information and Communication Technology	107,998	(99,002)	8,996	109,516	(99,310)	10,206
Leased Assets	46,156	(29,603)	16,553	42,360	(25,828)	16,532
Library Resources	56,860	(51,999)	4,861	56,484	(51,332)	5,152
Balance at 31 December	557,645	(397,938)	159,707	558,797	(383,067)	175,730

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	3,040	3,155	1,319
Accruals	5,373	5,065	5,217
Banking Staffing Overuse	7,676	-	-
Employee Entitlements - Salaries	62,475	52,671	59,071
Employee Entitlements - Leave Accrual	2,791	2,156	2,513
	<u>81,355</u>	<u>63,047</u>	<u>68,120</u>
Payables for Exchange Transactions	81,355	63,047	68,120
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>81,355</u>	<u>63,047</u>	<u>68,120</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Student Fees Revenue Received in Advance	45	385	248
MOE Grants Received in Advance	-	3,564	-
	<u>45</u>	<u>3,949</u>	<u>248</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	47,793	28,476	36,784
Increase to the Provision During the Year	9,916	11,692	9,207
Other Adjustments	(3,568)	-	1,802
Provision at the End of the Year	<u>54,141</u>	<u>40,168</u>	<u>47,793</u>
Cyclical Maintenance - Current	16,141	-	13,393
Cyclical Maintenance - Non current	38,000	40,168	34,400
	<u>54,141</u>	<u>40,168</u>	<u>47,793</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	10,626	9,709	9,287
Later than One Year and no Later than Five Years	9,973	12,962	12,170
Future Finance Charges	(3,300)	-	(4,028)
	<u>17,299</u>	<u>22,671</u>	<u>17,429</u>

Represented by

Finance lease liability - Current	8,735	9,709	7,606
Finance lease liability - Non current	8,564	12,962	9,823
	<u>17,299</u>	<u>22,671</u>	<u>17,429</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 \$
	232350	-	150,000	(60,087)	-	89,913
	222890	34,458	-	(22,000)	-	12,458
	219798	(4,455)	70,541	(66,079)	-	7
	228841	-	8,100	(661)	-	7,439
	232349	-	11,400	(8,522)	-	2,878
	238478	-	14,489	-	-	14,489
	232348	-	53,718	-	-	53,718
Totals		<u>30,003</u>	<u>308,248</u>	<u>(157,349)</u>	<u>-</u>	<u>180,902</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	180,902
Funds Receivable from the Ministry of Education	-

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
	222890	(1,000)	35,458	-	-	34,458
	222889	24,254	473	(24,727)	-	-
	222895	-	21,807	(21,807)	-	-
	219798	-	-	(4,455)	-	(4,455)
Totals		<u>23,254</u>	<u>57,738</u>	<u>(50,989)</u>	<u>-</u>	<u>30,003</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	34,458
Funds Receivable from the Ministry of Education	(4,455)

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	2,925	2,705
<i>Leadership Team</i>		
Remuneration	231,508	223,317
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>234,433</u>	<u>226,022</u>

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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	120 - 130	110 - 120
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	1.00	1.00
	<u>1.00</u>	<u>1.00</u>

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

(a) Contingent Assets

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's 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.

(b) Contingent Liabilities

There are no contingent liabilities (except as noted below) and no contingent assets 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.

20. Commitments

(a) Capital Commitments

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

\$297,188 contract for the Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$150,000 has been received of which \$60,087 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$43,632 contract for the SIP Landscaping as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,458 has been received of which \$23,000 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$78,379 contract for the LSC Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$70,541 has been received of which \$70,534 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,000 contract for the Electrical Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,100 has been received of which \$661 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$13,400 contract for the Heat Pump Replacement - Blk B as agent for the Ministry of Education. This project is fully funded by the Ministry and \$11,400 has been received of which \$8,522 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$16,639 contract for the Block L: Remediate Woodtex Ceiling as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,489 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$60,218 contract for the Replace Defective Sewer Drain as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,718 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$43,632 contract for the SIP Landscaping as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,458 has been received of which \$1,000 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$78,379 contract for the LSC Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,455 has been spent on the project to balance date. This project has been approved by the Ministry.)

The school has entered into an agreement with Doug Bradley Painters, to water blast and repaint any areas of breakdown, at a cost of \$3,095 (GST incl), per annum for two years.

(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	478,670	257,684	255,789
Receivables	63,231	55,308	74,980
Total Financial assets measured at amortised cost	541,901	312,992	330,769

Financial liabilities measured at amortised cost

Payables	81,355	63,047	68,120
Finance Leases	17,299	22,671	17,429
Total Financial Liabilities Measured at Amortised Cost	98,654	85,718	85,549

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.

Eketahuna School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Skye White	Presiding Member	Elected	Sep 2025
Melinda Cowe	Principal	ex Officio	
Megan Governor	Parent Representative	Elected	Sep 2022
Everlyne Chase	Parent Representative	Elected	Sep 2022
Mathew Davis	Parent Representative	Elected	Sep 2025
Hemi Braddick	Parent Representative	Elected	Sep 2025
Ngaio Braddick	Parent Representative	Appointed	Sep 2025
Dean Parson	Staff Representative	Elected	Sep 2025

Eketahuna School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,583 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Eketahuna 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.

EKETĀHUNA SCHOOL



Analysis of Variance



Respectful - Responsible - Resilience - Reflective

2022

STRATEGIC PLAN

LEARNERS AT THE CENTRE

Learners & their whānau are at the centre of education

Describing the Success:

- School wide adoption of the Growth Mindset and 'Learning Pit' framework
- Improved student disposition towards their learning and relationships
- Students engaged in wellbeing initiatives
- Students report feeling safe and happy in the learning environment
- Students are resilient, risk takers who know who they are, and where they belong
- School values are living and articulated by students and staff
- High quality teaching & learning (formal/informal) is supported by flexible learning & environmental spaces across the school
- Developing relationships with iwi and local kaumatua
- Foundation skills are developed by ECE & school working collaboratively
- All stakeholders enjoy the positive culture of the learning environment

Measuring for Success:

- Student Voice
- Staff Feedback
- Community Consultation
- Edge Pastoral Data
- Curriculum Assessment
- Observations
- Annual Budgets

BARRIER FREE ACCESS

Great education opportunities & outcomes are within reach for every learner

Describing the Success:

- Developing parental understanding & support around Eketāhuna School Curriculum
- Increased parental engagement around the teaching & learning of Reading, Writing and Maths across the school
- Teachers embrace and celebrate cultural diversity through deliberate teaching; in partnership with whanau and the wider school community
- Foundation skills are developed by ECE & school working collaboratively
- Teachers & LSC support students use technology to access learning in ways that work more effectively for them

Measuring for Success:

- Student Voice
- Staff Feedback
- Community Consultation
- Curriculum Assessment
- Observations
- Annual Budgets

QUALITY TEACHING & LEADERSHIP

Quality teaching and leadership make the difference for learners and their whānau

Describing the Success:

- Staff are engaged in PLD relating to their inquiry(s)
- Staff effectively use the 'Professional Growth Cycle' to improve their practise
- Teachers honestly talk about their teaching, observe each other, plan, organise, teach and evaluate their practise together
- Staff engage in Tararua Kahui Ako - Community of Learners
- Staff engage in Maturanga Maori & Maihi Karauna
- Te reo and Tikanga Māori is taught with confidence across the school
- Teachers & students use technology to provide multiple ways to create, learn, teach and demonstrate understanding

Measuring for Success:

- Student Voice
- Staff Feedback
- Community Consultation
- Curriculum Assessment
- Observations
- Annual Budgets
- Appraisal Documentation

ANNUAL PLAN FOR 2022

End of Year 2022 Data

READING:

- Total students At to Above the curriculum level for their chronological age = **70%**
- Broken into the following year levels:

READING 2022	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
At & Above	87%	54%	75%	72%	64%	75%	77%	66%

WRITING:

- Total students At to Above the curriculum level for their chronological age = **67%**
- Broken into the following year levels:

WRITING 2022	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
At & Above	73%	61%	42%	81%	81%	71%	76%	82%

MATHS:

- Total students At to Above the curriculum level for their chronological age = **80%**
- Broken into the following year levels:

MATHS 2022	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
At & Above	100%	90%	100%	81%	64%	91%	69%	61%

Strategic Goal:

- We will raise achievement by providing quality teaching & learning opportunities that meet all students needs

Objectives of this Goal:

- That students will achieve their full potential across all curriculum areas and key competencies - English (Reading & Writing) and Mathematics
- Teachers are supported to improve teaching and learning pedagogy - embedding effective teaching practise

Target for Reading, Writing and Maths:

- Our aim is to improve progress for those working 'below' the expected curriculum level for their age.

EKETAHUNA 2022 ANNUAL PLAN ANALYSIS - READING

Reading Baseline Data 2021:

- Total students At to Above the curriculum level for their chronological age 75 / 113 = 67%

READING	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	TOTAL
Above	2	3	3	5	7	3	3	2	28 / 113 = 25%
At	0	6	4	3	4	8	12	10	47 / 113 = 42%
Below	8	3	3	3	1	0	3	2	23 / 113 = 20%
Well Below	0	0	1	7	2	3	3	1	15 / 113 = 13%

2022 Data End of Year - Term 4:

- Total students At to Above the curriculum level for their chronological age 74 / 105 = 70%

READING	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	TOTAL
Above	2	4	4	0	3	4	1	7	25 / 105 = 24%
At	5	2	5	8	8	5	9	7	49 / 105 = 46%
Below	1	2	0	1	4	2	2	3	16 / 105 = 15%
Well Below	0	3	3	2	5	1	1	4	18 / 105 = 17%

READING	Boys	Girls	Maori	Other Ethnicity	2022 Total:
Above	9	16	6	19	<ul style="list-style-type: none"> Total BOYS achieving At/Above = 31 / 50 = 62% Total GIRLS achieving At/Above = 40 / 55 = 72% Total MAORI achieving At/Above = 22 / 37 = 60% Total Non-MAORI achieving At/ Above = 49 / 68 = 72%
At	22	24	16	30	
Below	9	7	6	10	
Well Below	10	8	9	9	

Reading Analysis 2022:

- A slight increase of 3% across the school for students 'At/Above'
- Boys have moved from 64% down to 62% 'At/Above'
- Girls have moved up from 69% to 72% 'At/Above'
- We have 60% Maori students achieving 'At/Above' their year level, which is 3% less than last year
- Maori achievement is now 12% lower than all 'Other Ethnicity' students
- The Year 1 who were to be monitored after all being 'Below' last year, are now a concerning cohort at Year 2 with over 50% below the level they should be at.
- Year 5 (Year 1, 2018) continues to be a concern with over half the students 'Below' where they should be. This cohort has a large number of students with identified learning & health needs who continue to be supported
- Year 8 (Year 4, 2018) continues to be a concern with nearly a third of the students 'Below' where they should be. This cohort also has a large number of students with identified learning & health needs who continue to be supported
- The gap between girls and boys' achievement has increased. In 2021 it was only 5% difference, and is now 10%.

Must note that Term 1 we operated under a Red Setting, and in Term 2 an Orange Setting, due to Covid-19. We experienced high numbers of covid cases both in staff and students during both terms. Due to staff absence and a large number of students being kept home we moved to 'Home Learning' with hard copy packs/online tasks for Weeks 4 - 10 of Term 1. Things improved slightly in Term 2 with no learning from home being initiated but the ongoing absences and illness impacted teaching and learning. Term 3 and Term 4 saw significant increase in attendance and well being across the school but the first two terms definitely had repercussions on student progress.

READING TARGETS 2022

2022 Targets for Priority Learners

To improve reading progress for 13 students working 'below' the expected curriculum level for their age. To improve reading progress for 19 students working 'at' to 'above' the expected curriculum level for their age. Students will have specific LEARNING GOALS from the READING Matrix to monitor as we assess their progress at regular intervals.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
0 student	4 students	0 students	3 students	6 students	6 students	5 students	8 students

2022 End of Year Target Outcomes

Priority Learners who have accelerated & consolidated their learning to now be considered be 'AT': 1 / 13 students are now 'AT' = 7% accelerated
Learners who have accelerated & consolidated their learning to now be considered 'ABOVE': 12 / 19 students are now 'ABOVE' = 63% accelerated

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
N / A	0/4 students	N / A	1/3 students	0/6 students	4/6 students	1/5 students	7/8 students

EKETAHUNA 2022 ANNUAL PLAN ANALYSIS - WRITING

Writing Baseline Data 2021:

- Total students At to Above the curriculum level for their chronological age 68 / 113 = 62%

WRITING	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	TOTAL
Above	1	1	0	1	4	2	2	0	11 / 113 = 11%
At	1	5	7	6	6	7	13	12	57 / 113 = 51%
Below	8	6	3	6	2	2	1	2	30 / 113 = 25%
Well Below	0	0	1	5	2	1	5	1	15 / 113 = 13%

2022 Data End of Year - Term 4:

- Total students At to Above the curriculum level for their chronological age 70 / 105 = 67%

WRITING	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	TOTAL
Above	1	4	0	0	2	4	1	1	13/105 = 13%
At	6	0	9	8	6	7	8	13	57/105 = 54%
Below	1	5	3	1	4	0	3	1	18/105 = 17%
Well Below	0	2	0	2	5	1	1	6	17/105 = 16%

WRITING	Boys	Girls	Maori	Other Ethnicity	2022 Total:
Above	4	9	2	11	<ul style="list-style-type: none"> Total BOYS achieving At/Above = 31 / 50 = 62% Total GIRLS achieving At/Above = 39 / 55 = 71% Total MAORI achieving At/Above = 21 / 37 = 57% Total Non-MAORI achieving At/ Above = 49 / 68 = 72%
At	27	30	19	38	
Below	9	9	9	9	
Well Below	10	7	7	10	

Writing Analysis 2022:

- A slight increase of 5% across the school for students 'At/Above'
- Boys have dropped to 62% 'At/Above' compared to 67% at the end of 2021
- Girls have also dropped slightly to 71% 'At/Above'
- We have 57% Maori students achieving 'At/Above' their year level which is a slight drop from 66%
- The 'gap' between Maori achievement and Non-Maori has increased from 9% to 15%
- The Year 1 who were to be monitored after all being 'Below' last year, are now a concerning cohort at Year 2 with over 50% below the level they should be at.
- Year 5 (Year 1, 2018) continues to be a concern with over half the students 'Below' where they should be. This cohort has a large number of students with identified learning & health needs who continue to be supported
- Year 8 (Year 4, 2018) continues to be a concern with nearly a third of the students 'Below' where they should be. This cohort also has a large number of students with identified learning & health needs who continue to be supported
- The gap between girls and boys' achievement has stayed consistent. In 2021 girls were ahead 8% and this year 9%

Must note that Term 1 we operated under a Red Setting, and in Term 2 an Orange Setting, due to Covid-19. We experienced high numbers of covid cases both in staff and students during both terms. Due to staff absence and a large number of students being kept home we moved to 'Home Learning' with hard copy packs/online tasks for Weeks 4 - 10 of Term 1. Things improved slightly in Term 2 with no learning from home being initiated but the ongoing absences and illness impacted teaching and learning on site. Term 3 and Term 4 saw significant increase in attendance and well being across the school but the first two terms definitely had repercussions on student progress and acceleration.

WRITING TARGETS 2022

2022 Targets for Priority Learners

To improve reading progress for 18 students working 'below' the expected curriculum level for their age. To improve reading progress for 18 students working 'at' to 'above' the expected curriculum level for their age. Students will have specific LEARNING GOALS from the READING Matrix to monitor as we assess their progress at regular intervals.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
0 student	4 students	4 students	5 students	5 students	6 student	4 students	8 students

2022 End of Year Target Outcomes

Priority Learners who have accelerated & consolidated their learning to now be considered 'AT': 1 / 18 students are now 'AT' = 5% accelerated
Learners who have accelerated & consolidated their learning to now be considered 'ABOVE': 6 / 18 students are now 'ABOVE' = 33% accelerated

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
N/A	0 / 4 students	2 / 4 students	2 / 5 students	0 / 5 students	4 / 6 students	1 / 4 students	1 / 8 students

EKETAHUNA 2022 ANNUAL PLAN ANALYSIS - MATHS

Maths Baseline Data 2021:

- Total students At to Above the curriculum level for their chronological age $81 / 113 = 72\%$

MATHS	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	TOTAL
Above	3	2	3	1	1	3	2	1	16 / 113 = 14%
At	2	8	6	10	9	6	13	11	65 / 113 = 58%
Below	5	2	2	3	2	2	3	1	20 / 113 = 17%
Well Below	0	0	0	4	2	1	3	2	12 / 113 = 10%

2022 Data End of Year - Term 4:

- Total students At to Above the curriculum level for their chronological age $83 / 105 = 80\%$

MATHS	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	TOTAL
Above	0	3	1	1	1	5	1	6	18 / 105 = 18%
At	8	7	11	8	10	6	8	7	65 / 105 = 62%
Below	0	1	0	0	4	0	2	4	11 / 105 = 10%
Well Below	0	0	0	2	2	1	2	4	11 / 105 = 10%

MATHS	Boys	Girls	Maori	Other Ethnicity	Total:
Above	9	9	5	13	<ul style="list-style-type: none"> Total BOYS achieving At/Above = 40 / 50 = 80% Total GIRLS achieving At/Above = 43 / 55 = 79% Total MAORI achieving At/Above = 24 / 37 = 65% Total Non-MAORI achieving At/ Above = 59 / 68 = 86%
At	31	34	19	46	
Below	6	5	5	6	
Well Below	4	7	8	3	

Maths Analysis 2022:

- We have improved the achievement of students with 80% 'At/Above' which is an 8% increase
- We have 80% of boys achieving 'At/Above'
- Further, girls have improved by 8% to be at 79% achieving 'At/Above'
- Girls and Boys are achieving at the same rate
- We have 65% Maori students achieving 'At/Above' which is the same as 2021
- Maori achievement is 21% lower than all 'Other Ethnicity' students
- Year 2 cohort which is concerning in literacy areas shows strength in maths
- Year 5 (Year 1, 2018) and Year 8 (Year 4, 2018) continue to be a concern (as in Reading & Writing). This cohort has large number of students with identified learning & health needs who are supported across the curriculum

Must note that Term 1 we operated under a Red Setting, and in Term 2 an Orange Setting, due to Covid-19. We experienced high numbers of covid cases both in staff and students during both terms. Due to staff absence and a large number of students being kept home we moved to 'Home Learning' with hard copy packs/online tasks for Weeks 4 - 10 of Term 1. Things improved slightly in Term 2 with no learning from home being initiated but the ongoing absences and illness impacted teaching and learning on site. Term 3 and Term 4 saw significant increase in attendance and well being across the school but the first two terms definitely had repercussions on student progress and acceleration.

MATHS TARGET 2022

2022 Targets for Priority Learners

To improve reading progress for 5 students working 'below' the expected curriculum level for their age. To improve reading progress for 15 students working 'at' to 'above' the expected curriculum level for their age. Students will have specific LEARNING GOALS from the READING Matrix to monitor as we assess their progress at regular intervals.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
0 students	2 students	0 students	0 students	3 students	6 student	4 students	5 students

2022 End of Year Target Outcomes

Priority Learners who have accelerated & consolidated their learning to now be considered be 'AT': 2 / 5 students are now 'AT' = 40% accelerated

Learners who have accelerated & consolidated their learning to now be considered 'ABOVE': 10 / 18 students are now 'ABOVE' = 55% accelerated

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
N / A	2 / 2 students	N / A	N / A	0 / 3 students	5 / 6 student	2 / 4 students	3 / 5 students

EVALUATION OF NELP 1 : LEARNERS AT THE CENTRE

Objective: Learners & their whānau are at the centre of education

Proposed Actions: “What did we plan to do?”	Progress: “What actually happened?”	Analysis of Variance: “What is still to be done?”
Investigate concept of the ' Learning Pit' as a way to promote and enhance challenge and inquiry	16.5 Have approached Evaluative Associates to see if a facilitator is available 23.9 Ongoing pastoral data and the NZCER Health & Wellbeing @ School Survey showed the students mind set is positive and the ability to problem solve and be resilient is a strength. This goal was in anticipation of ongoing Covid related issues but we seem to have had much less impact. We will put this on hold and review data next year.	These actions were set at the end of 2021 in anticipation of ongoing issues related to the impact of Covid and studnet dynamics at that time. These issues have not been evident in 2022.
Investigate and implement the practise of 'Growth Mindset' to students, staff & whanau to discourage deficit thinking or fixed mindset	16.5 Have approached Evaluative Associates to see if a facilitator is available 23.9 Ongoing pastoral data and the NZCER Health & Wellbeing @ School Survey showed the students mind set is positive and the ability to problem solve and be resilient is a strength. This goal was in anticipation of ongoing Covid related issues but we seem to have had much less impact. We will put this on hold and review data next year.	We will continue to monitor in 2023, but will not have these as actions. We will look to focus on the hauora of students and staff, continuing to develop resilience, positivity & well being.
'Bully Free Me' programme for students (Educate and create child friendly posters 'What is Bullying' / 'Where do I go for Help' / 'What Can I do')	16.5 Covid Red setting in Term 1 put this unit on hold. 23.9 Ongoing pastoral data, staggered break times, in class Circle Time, WITS strategies, House token system and the NZCER Health & Wellbeing @ School Survey showed the students feel safe at school and know that Bullying is not tolerated. This goal was in anticipation of ongoing Covid related issues but we seem to have had much less impact. We will use the 'Bully Free Me' week in 2023 to inform parents about 'bullying' in general, what we do here at school and the process to get support.	
Develop shared understanding of the Maori philosophy of 'Hauora' across the school	16.5 In the process of meeting with Warren & Everlyne Chase to discuss the goals and create schedule to complete goals 23.9 This will move into 2023 as a focus, along with te reo and marae visit.	Still in development
Develop Pou (Entrance), walkway to powhiri , create Whareniui (Hall) with tipuna (Past students & staff) on the walls	16.5 In the process of meeting with Warren & Everlyne Chase to discuss the goals and create schedule to complete goals 23.9 This will move into 2023 - 2024 as a focus. 2022 Develop plan - 2023 Investigate costs, confirm organisation and develop implementation plans - 2024 Action Pou, whareniui etc	Still in development
Create a working outdoor environment that supports learning & inclusivity by encouraging the application of practical skills across all levels (worm farm, recycling, creative play, mud kitchen, gardening, outdoor class, etc)	23.9 Worm Farm is managed by Hāmua, Recycling is managed by Hukanui. We are currently reviewing the outdoor areas (gardens) as we begin the landscaping outside the school library. We will draft plans next term and initiate in the new year.	Still in development Property project (re-roofing of whole school) put actions on hold, as some outside areas were not accessible. Plans have been drafted, will be shared & refined in Term 1, 2023 with actions to start in Term 2, 2023.
Develop specific whanau group to ensure true 'School Partnership'	16.5 A continuing challenge with the Covid-19 Red Setting in Term 1 & now Orange in Term 2. We have a small group of caregivers & members of the community who have shown interest in the group.	Still in development We will move this to 2023 and start again at

		the school 'Meet & Greet Evening' in Term 1. Will rename it along the lines of 'Learning Partnership Roopu' - purpose to find out what parent want to know about learning, what supports, what a graduate of the school needs
Create Whanau Education Plans for Priority Learners	16.5 The draft 'plan' format has been created and we will look to confirm them at the upcoming staff meeting. 23.9 Our new Learning Support Coordinator will focus on these next term and prepare them for use in 2023.	Still in development
Work in collaboration with Playgroup/ ECE & whanau to grown foundation skills through transition to school	23.9 We have a strong connection with the Eketāhuna Playgroup on site. Foundation skills are currently an inquiry focus for our new entrant teacher. ECE now has a representative on the Kahui Ako and is making connections with preschools. ERO have identified this as a possible focus also, so we will continue developing plan 2022, ready to action 2023.	Still in development

EVALUATION OF NLP 2 : BARRIER FREE ACCESS

Great education opportunities & outcomes are within reach for every learner

Proposed Actions: “What did we plan to do?”	Progress: “What did we actually get done?”	Analysis of Variance: “What is still to be done?”
Review Role of Learning Support Coordinator	22.6 Meeting with the principals of Alfredton & Pongaroa to update role 23.9 LSC role aligns with each school's needs and context. A job description has been created. The position was advertised in Term 2 & 3 and has been filled as a 'job share'. Carol Laubscher is doing 0.6 at Eketāhuna School and Victoria Owen is doing 0.4 at Pongoroa & Alfredton Schools. The LSC's start in Term 4.	Action Completed
Develop whanau skills with 'teaching & learning' hui linked to Reading, Writing, Maths and Digital Technology as a 'tool' - develop community confidence & consciousness	23.9 This will link to the Goal 1 action relating to whanau group establishment. We will focus on this in 2023. Discussion with staff has centred around Literacy, Numeracy, Homework or 'at home support' for students and digital technology, especially Chromebook use in school.	Still in development
Explore use of digital learning for those with specific learning needs	23.9 This is ongoing and we have been successful to date with 13 approved applications for digital support to assist student learning (chromebook, ipad, c-pen and Forbrain's) We have created a student register to record all supports. System for trial, application and implementation in place. Lead by LSC.	Action completed
Foundations for Learning Y1 - 3 teachers investigate	16.5 'Foundation Skills' is our NE teacher inquiry this year. 'Structured Literacy' is our Year 2 - teacher's inquiry. 23.9 This will be a focus for 2023 and 2024 once we have developed an action plan this year. Ongoing investigating and ERO guidance will be essential nex term.	Still in development This will be a focus for 2023 and 2024 once we have confirmed the action plan
Student indicators & visuals for Writing shared with whanau	23.9 Staff are currently sharing studnet examples in class and displaying alongside the indicators. These will become part of the actions relating to whanau upskilling and engagement in 2023.	Still in development
Student indicators & visuals for Reading & Maths developed and used in classrooms / shared with	23.9 With the planned MoE curriculum refresh of English and Maths we will put this on hold until we have the new documentation. Initial thoughts are to spend focused times in 2023 on Maths and 2024 on English	On hold - review once the Te Ma

whanau		
Staff review curriculum content and develop school wide plan (review pre 2007 & linked to 'Curriculum Refresh'))	22.6 Have met with Karen Lethbridge (Evaluative Assoc) and created PLD plan. First staff meeting on 6th July. Starting with 'Histories' which we can use to then work through the new look and implement accordingly 23.9 Will move to 2023 - 2024 once we have unpacked and implemented the 'New Zealand Histories' curriculum.	Still in development
Refreshed Curriculum PLD (Maths & English)	23.9 With the planned MoE curriculum refresh of English and Maths we will put this on hold until we have the new documentation. Initial thoughts are to spend focused times in 2023 on Maths and 2024 on English	Still in development

GOAL 3 : QUALITY TEACHING & LEADERSHIP

Quality teaching and leadership make the difference for learners and their whānau

Proposed Actions: “What did we plan to do?”	Progress: “What did we actually get done?”	Analysis of Variance: “What is still to be done?”
Investigate Maihi Karauna (Māori Language Revitalisation Programme) and use to guide the development of Eketāhuna School Te Reo progressions	16.5 In the process of meeting with facilitators (Chase's) to discuss the goals and create schedule to complete goals 23.9 Due to other commitments the facilitators were unable to lead this initiative. We have created Eketāhuna School Progressions and are currently trialling aspects of them and teachers are spending time getting to 'know them' and plan how they can integrate in a daily class programme. This will move into 2023 - 24 as a focus, along with Hauora and marae visits.	Still in development
Staff & students experience learning on the Marae	16.5 In the process of meeting with Warren & Everlyne Chase to discuss the goals and create schedule to complete goals 23.9 This is moving into Term 1 of 2023 as we have been unable to get dates for Term 4.	Still in development Plan to visit during Matariki in 2023
Staff develop waiata repertoire	23.9 A slide show has been created, 'Eketahuna School Karakia and Waiata', which staff (and students) use to practise at whole school singing weekly. Waiata: <i>Makakahi te Awa, Eketahuna te Kura, Te Aroha, Tutira Mai Nga Iwi, Ehara i te Mea, E Tu Kahikatea, Patea Nei</i>	Action completed
Investigate Matauranga Maori and develop school strategy to implement (the Indigenous knowledge system of Aotearoa)	16.5 In the process of meeting with facilitator (Chase's) to discuss the goals and create schedule to complete goals 23.9 Due to other commitments the facilitators were unable to lead this initiative. This will move into 2023 - 24 as a focus, along with Hauora, te reo progression implementation and marae visits.	Still in development
Refreshing the Curriculum PLD <ul style="list-style-type: none"> - Focus on 'content' knowledge - Integrate 'NZ History' curriculum 	16.5 We have PLD funded hours through the Kahui Ako to work with Evaluative Associates and our WST is contacting them to create a plan going forward. 22.6 Have met with Karen Lethbridge (Evaluative Assoc) and created the PLD plan. First staff meeting on 6th July. 23.9 Have participated in two PLD this term with Karen. We are now looking at identifying key historic events we want our students to know and how we will integrate into our school curriculum.	Still in development

<p>Teachers using, identifying and reflecting on the impact on ākonga during the "Professional Teaching Cycle"</p>	<p>16.5 We have conducted the 'one to one' meetings and review Class Checklists. A little impacted by Covid at the start of Term 2, but hoping to have follow up meetings Week 4.</p> <p>22.6 Have completed all the follow up meetings. We will update all Teacher Standards documents at the end of the term at our 'mid point'</p> <p>23.9 Scheduled time frame for completion of PTC Folders supporting teachers complete. Ongoing discussions, collaborative planning & assessment means student needs are being met.</p>	<p>Action completed</p> <p>Will use the same system in 2023 as teachers are more confident with it. We will schedule it for across the year to give teachers a plan forward so all expectations are clear.</p>
<p>Teachers planning, teaching and assessing Google Suite Skills and 'Eketāhuna Digital Progressions'</p>	<p>16.5 Teachers used the checklists to assess students at the end of Term 1 in preparation for Term 2. Year 6 - 8 will have weekly rotations of specific Google Suite upskilling led by Dean Parsons.</p> <p>23.9 Have continued to assess and teachers are focusing on set tasks from progressions. Ongoing management & infrastructure issues for ipads was identified. A review created and identified Meraki as issue, along with a range of teacher confidence & ability to use ipad as barrier to teaching & engaging guided sessions. We will move to new online system in 2023 and build teacher capability.</p>	<p>Still in development</p>