

# THORNTON SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2028

**Principal:** Shelley Bremner

**School Address:** 43 Eastbank Road, Thornton

**School Postal Address:** East Bank Road RD 3, Whakatane, 3193

**School Phone:** 07 304 9308

**School Email:** kirsten@thornton.school.nz

**Accountant / Service Provider:** Education Services Ltd



# THORNTON SCHOOL

Annual Report - For the year ended 31 December 2022

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# Thornton 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.

Rachel Watkins

Full Name of Presiding Member

Shelley Bremner

Full Name of Principal



Signature of Presiding Member



Signature of Principal

14.11.2023

Date:

14.11.2023

Date:

## Thornton School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,071,427	1,008,325	1,028,287
Locally Raised Funds	3	83,695	16,860	95,204
Interest Income		1,284	250	151
Gain on Sale of Property, Plant and Equipment		538	-	398
		<u>1,156,944</u>	<u>1,025,435</u>	<u>1,124,040</u>
<b>Expenses</b>				
Locally Raised Funds	3	37,074	9,250	27,106
Learning Resources	4	871,032	775,423	806,521
Administration	5	74,236	62,964	57,512
Finance		408	342	(562)
Property	6	162,469	184,430	178,234
Loss on Disposal of Property, Plant and Equipment	10	79,319	-	748
		<u>1,224,538</u>	<u>1,032,409</u>	<u>1,069,559</u>
<b>Net Surplus / (Deficit) for the year</b>		(67,594)	(6,974)	54,481
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(67,594)</u>	<u>(6,974)</u>	<u>54,481</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.

**Thornton School**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	389,534	320,783	326,553
Total comprehensive revenue and expense for the year	(67,594)	(6,974)	54,481
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	8,500
<b>Equity at 31 December</b>	<b>321,940</b>	<b>313,809</b>	<b>389,534</b>
Accumulated comprehensive revenue and expense	321,940	313,809	389,534
<b>Equity at 31 December</b>	<b>321,940</b>	<b>313,809</b>	<b>389,534</b>

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.

# Thornton School Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	172,454	173,899	129,647
Accounts Receivable	8	69,823	50,277	56,147
GST Receivable		25,127	9,859	10,501
Prepayments		5,817	9,508	10,927
Inventories	9	1,255	1,091	1,306
Funds Receivable for Capital Works Projects	15	33,931	-	-
		<u>308,407</u>	<u>244,634</u>	<u>208,528</u>
<b>Current Liabilities</b>				
Accounts Payable	11	160,075	62,121	67,934
Revenue Received in Advance	12	13,213	145	-
Provision for Cyclical Maintenance	13	-	4,643	4,667
Finance Lease Liability	14	12,397	13,839	15,915
Funds held for Capital Works Projects	15	2,437	-	3,690
		<u>188,122</u>	<u>80,748</u>	<u>92,206</u>
<b>Working Capital Surplus/(Deficit)</b>		120,285	163,886	116,322
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	233,683	178,616	301,774
		<u>233,683</u>	<u>178,616</u>	<u>301,774</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	20,364	16,104	15,272
Finance Lease Liability	14	11,664	12,589	13,290
		<u>32,028</u>	<u>28,693</u>	<u>28,562</u>
<b>Net Assets</b>		<u>321,940</u>	<u>313,809</u>	<u>389,534</u>
<b>Equity</b>		<u>321,940</u>	<u>313,809</u>	<u>389,534</u>

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

## Thornton School Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		301,146	275,075	281,158
Locally Raised Funds		96,908	14,360	95,476
Goods and Services Tax (net)		(14,626)	-	(642)
Payments to Employees		(192,613)	600,763	(153,322)
Payments to Suppliers		(138,667)	(821,787)	(113,834)
Interest Paid		(408)	(342)	562
Interest Received		1,284	250	151
Net cash from/(to) Operating Activities		53,024	68,319	109,549
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,750	-	(359)
Purchase of Property Plant & Equipment (and Intangibles)		(51,424)	(1,000)	(91,635)
Net cash from/(to) Investing Activities		(48,674)	(1,000)	(91,994)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	8,500
Finance Lease Payments		(15,788)	(15,915)	(14,950)
Funds Administered on Behalf of Third Parties		54,245	-	(3,953)
Net cash from/(to) Financing Activities		38,457	(15,915)	(10,403)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>42,807</b>	<b>51,404</b>	<b>7,152</b>
Cash and cash equivalents at the beginning of the year	7	129,647	122,495	122,495
<b>Cash and cash equivalents at the end of the year</b>	7	<b>172,454</b>	<b>173,899</b>	<b>129,647</b>

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

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

# Thornton School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Thornton 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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	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	287,150	275,075	274,764
Teachers' Salaries Grants	670,286	600,763	644,745
Use of Land and Buildings Grants	92,947	132,487	107,168
Other Government Grants	21,044	-	1,610
	1,071,427	1,008,325	1,028,287

The school has opted in to the donations scheme for this year. Total amount received was \$19,200.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,485	1,000	3,091
Fees for Extra Curricular Activities	20,896	5,360	9,799
Trading	4,394	2,500	3,895
Fundraising & Community Grants	55,920	7,700	77,921
Other Revenue	-	300	498
	83,695	16,860	95,204
<b>Expenses</b>			
Extra Curricular Activities Costs	20,853	4,750	16,918
Trading	4,950	2,500	4,277
Fundraising & Community Grant Costs	11,271	2,000	5,911
	37,074	9,250	27,106
<i>Surplus for the year Locally raised funds</i>	46,621	7,610	68,098

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	22,120	14,638	16,408
Library Resources	914	350	505
Employee Benefits - Salaries	792,648	712,187	738,196
Staff Development	594	1,000	250
Depreciation	53,598	44,698	50,315
Van Costs	1,158	2,550	847
	871,032	775,423	806,521

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,123	4,974	4,320
Board Fees	1,150	1,800	2,275
Board Expenses	4,333	400	725
Communication	952	1,500	930
Consumables	4,586	3,700	4,058
Other	4,741	1,867	5,355
Employee Benefits - Salaries	39,935	35,422	26,482
Insurance	5,362	5,147	4,968
Service Providers, Contractors and Consultancy	8,054	8,154	8,399
	74,236	62,964	57,512

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	13,501	1,500	2,204
Cyclical Maintenance Provision	6,075	5,447	5,114
Grounds	4,957	5,500	6,300
Heat, Light and Water	6,910	6,250	6,892
Rates	1,896	1,300	1,799
Repairs and Maintenance	15,349	4,640	17,915
Use of Land and Buildings	92,947	132,487	107,168
Security	1,047	20	872
Employee Benefits - Salaries	19,787	27,286	29,970
	162,469	184,430	178,234

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	172,454	173,899	129,647
Cash and cash equivalents for Statement of Cash Flows	172,454	173,899	129,647

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

Of the \$172,454 Cash and Cash Equivalents \$2,437 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.

Of the \$172,454 Cash and Cash Equivalents, \$13,213 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

**8. Accounts Receivable**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	167	584	2,917
Banking Staffing Underuse	10,845	-	4,525
Teacher Salaries Grant Receivable	58,811	49,693	48,705
	69,823	50,277	56,147
Receivables from Exchange Transactions	167	584	2,917
Receivables from Non-Exchange Transactions	69,656	49,693	53,230
	69,823	50,277	56,147

**9. Inventories**

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,255	1,091	1,306
	1,255	1,091	1,306



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	169,504	15,717	(79,298)	-	(11,385)	<b>94,539</b>
Furniture and Equipment	62,522	36,318	(21)	-	(13,331)	<b>85,487</b>
Information and Communication Technology	3,141	866	-	-	(1,495)	<b>2,511</b>
Motor Vehicles	37,819	-	-	-	(9,546)	<b>28,273</b>
Leased Assets	26,690	11,925	-	-	(17,579)	<b>21,037</b>
Library Resources	2,098	-	-	-	(262)	<b>1,836</b>
<b>Balance at 31 December 2022</b>	<b>301,774</b>	<b>64,826</b>	<b>(79,319)</b>	<b>-</b>	<b>(53,598)</b>	<b>233,683</b>

The net carrying value of equipment held under a finance lease is \$21,037 (2021: \$26,690)

### 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	161,741	(67,202)	<b>94,539</b>	326,038	(156,534)	<b>169,504</b>
Furniture and Equipment	162,294	(76,807)	<b>85,487</b>	139,443	(76,921)	<b>62,522</b>
Information and Communication Technology	55,961	(53,450)	<b>2,511</b>	55,907	(52,766)	<b>3,141</b>
Motor Vehicles	47,732	(19,459)	<b>28,273</b>	47,732	(9,913)	<b>37,819</b>
Leased Assets	52,488	(31,451)	<b>21,037</b>	56,702	(30,012)	<b>26,690</b>
Library Resources	34,985	(33,149)	<b>1,836</b>	34,985	(32,887)	<b>2,098</b>
<b>Balance at 31 December</b>	<b>515,201</b>	<b>(281,518)</b>	<b>233,683</b>	<b>660,807</b>	<b>(359,033)</b>	<b>301,774</b>

### 11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	96,275	7,820	15,272
Accruals	4,464	4,320	3,215
Employee Entitlements - Salaries	58,811	49,693	48,705
Employee Entitlements - Leave Accrual	525	288	742
	160,075	62,121	67,934
Payables for Exchange Transactions	160,075	62,121	67,934
	160,075	62,121	67,934

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income In Advance	-	145	-
Unused Grants	13,213	-	-
	13,213	145	-

### 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	19,939	15,300	14,825
Increase to the Provision During the Year	6,090	5,447	5,423
Use of the Provision During the Year	(5,650)	-	-
Other Adjustments	(15)	-	(309)
Provision at the End of the Year	20,364	20,747	19,939
Cyclical Maintenance - Current	-	4,643	4,667
Cyclical Maintenance - Non current	20,364	16,104	15,272
	20,364	20,747	19,939

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2028. This plan is based on the actual cost of painting performed in the previous years adjusted for inflation.

#### 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	12,611	13,839	16,257
Later than One Year and no Later than Five Years	11,709	12,589	13,455
Future Finance Charges	(259)	-	(507)
	24,061	26,428	29,205

#### Represented by

Finance lease liability - Current	12,397	13,839	15,915
Finance lease liability - Non current	11,664	12,589	13,290
	24,061	26,428	29,205

#### 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 \$
Toilets,O/door Learning&Roofing		224051	1,080	2,402	(1,645)	-	1,837
Playground Renovations			2,610	-	(2,010)	-	600
Sliding Door Install Rms 3,4&5		236061	-	90,000	(97,655)	-	(7,655)
LSM Fencing & Marking Works		233706	-	250,000	(276,276)	-	(26,276)
Totals			3,690	342,402	(377,586)	-	(31,494)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	2,437
Funds Receivable from the Ministry of Education	(33,931)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Admin Block			(16,629)	15,009	1,620	-	-
Plumbing & Drainage		224050	22,186	2,460	(24,646)	-	-
Toilets,O/door Learning&Roofing		224051	-	106,516	(105,436)	-	1,080
Playground Renovations			-	8,216	(5,606)	-	2,610
Totals			5,557	132,201	(134,068)	-	3,690

#### Represented by:

Funds Held on Behalf of the Ministry of Education	3,690
Funds Receivable from the Ministry of Education	-

## 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	1,150	2,275
 <i>Leadership Team</i>		
Remuneration	224,927	223,119
Full-time equivalent members	2.00	2.00
 Total key management personnel remuneration	226,077	225,394

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 (2 members) and Property (2 members) that met 3 and 3 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	120 - 130	120 - 130
Benefits and Other Emoluments	2 - 3	3 - 4
Termination Benefits	-	-

### *Other Employees*

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
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:

\$110,428 contract for the Toilets, O/door Learning & Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$108,918 has been received of which \$107,081 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,129 contract for the Playground Renovations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,216 has been received of which \$7,616 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$111,350 contract for the Sliding Door and Roofing Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$90,000 has been received of which \$97,655 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$359,287 contract for the LSM Fencing & Marking Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$250,000 has been received of which \$276,276 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$355,790 contract for the Toilets, O/door Learning & Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$106,516 has been received of which \$105,436 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,129 contract for the Playground Renovations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,216 has been received of which \$5,606 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	172,454	173,899	129,647
Receivables	69,823	50,277	56,147
Total Financial assets measured at amortised cost	<u>242,277</u>	<u>224,176</u>	<u>185,794</u>

### Financial liabilities measured at amortised cost

Payables	160,075	62,121	67,934
Finance Leases	24,061	26,428	29,205
Total Financial Liabilities Measured at Amortised Cost	<u>184,136</u>	<u>88,549</u>	<u>97,139</u>

## **22. Events After Balance Date**

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

## **23. Comparatives**

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

## Independent Auditor's Report

### To the Readers of Thornton School's Financial Statements

For the Year Ended 31 December 2022

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 14 November 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Responsibilities of the Board for the financial statements**

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



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

## Thornton School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Trevor Mews	Presiding Member	Elected	Sep 2022
Rachel Watkins	Presiding Member	Elected	Jun 2025
Shelley Bremner	Principal	ex Officio	
Michael Benner	Parent Representative	Elected	Sep 2022
Perry Panayiotou	Parent Representative	Elected	Sep 2022
Danielle Benner	Parent Representative	Elected	Jun 2025
Jessica Armstrong	Parent Representative	Elected	Jun 2025
Carolyn Blom	Parent Representative	Elected	Jun 2025
Hayden Green	Parent Representative	Elected	Jun 2025
Morgan Reynolds	Staff Representative	Elected	Sep 2022
Julie Harnett	Staff Representative	Elected	Jun 2025

## Thornton School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,669 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Thornton School Board:

Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment

Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

# Analysis of Variance Reporting



<b>School Name:</b>	Thornton School	<b>School Number:</b>	2028
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<b>Aim:</b>	<ul style="list-style-type: none"> <li>(1) To increase student's achievement in writing in the 'Year 8' cohort</li> <li>(2) To increase student's achievement in writing in the 'Year 7' cohort</li> <li>(3) To increase student's achievement in writing in the 'Year 6' cohort</li> <li>(4) To increase student's achievement in writing in the 'Year 5' cohort</li> <li>(5) To increase student's achievement in writing in the 'Year 4' cohort</li> </ul>
<b>Target:</b>	<ul style="list-style-type: none"> <li>(1) The 9 students in the Year 8 cohort identified as not achieving the writing level will achieve at the required Year 8 level (Level 4) by the end of the year</li> <li>(2) The 12 students in the Year 7 cohort identified as not achieving the writing level will achieve at the required Year 7 level (Level E4) by the end of the year</li> <li>(3) The 3 students in the Year 6 cohort identified as not achieving the writing level will achieve at the required Year 6 level (Level 3) by the end of the year</li> <li>(4) The 12 students in the Year 5 cohort identified as not achieving the writing level will achieve at the required Year 5 level (Level E3) by the end of the year</li> <li>(5) The 8 students in the Year 4 cohort identified as not achieving the writing level will achieve at the required Year 4 level (Level 2) by the end of the year</li> </ul>

## Baseline Data:

### Baseline Data:

(1) Analysis of 2021 school-wide writing end of year achievement data showed at the end of the year, the Year 8 cohort had 69% - 9 out of 13 students identified

as not achieving the written language level for their age

Above expected level - 3      23%

At expected level - 1        8%

Below expected level - 9     69%

(2) Analysis of 2021 school-wide writing end of year achievement data showed at the end of the year, the Year 7 cohort had 100% - 12 out of 12 students identified as not achieving the written language level for their age

Above expected level - 3      0%

At expected level - 1        0%

Below expected level - 9     100%

(3) Analysis of 2021 school-wide writing end of year achievement data showed at the end of the year, the Year 6 cohort had 60% - 3 out of 5 students identified

as not achieving the written language level for their age

Above expected level - 3      0%

At expected level - 1        40%

Below expected level - 9     60%

(4) Analysis of 2021 school-wide writing end of year achievement data showed at the end of the year, the Year 5 cohort had 50% - 12 out of 25 students identified as not achieving the written language level for their age

Above expected level - 3      17%

At expected level - 1        33%

Below expected level - 9     50%

(5) Analysis of 2021 school-wide writing end of year achievement data showed at the end of the year, the Year 4 cohort had 57% - 8 out of 14 students identified

as not achieving the written language level for their age

Above expected level - 3      7%

At expected level - 1        36%

Below expected level - 9     57%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																								
<p>Established school-wide expectation of curriculum writing level</p> <p>Target classroom writing programme implemented for all students/identified students</p> <p>A consistent system for tracking student progress. Teachers shared student progress and direct acts of teaching at staff meetings</p> <p>Data collected and analysed three times during the year</p> <p>We continued with our long-term school-wide professional learning with the facilitators from Writers Toolbox with four sessions on sentence style</p> <p>Established two lead teachers to meet with 'junior/senior syndicates' outside of staff meetings</p> <p>Teachers, in their syndicates, reflected on what changes they had made to their teaching practice to accelerate students' progress</p>	<p><b>(1)</b> <b>SOY</b></p> <table border="0"> <tr> <td>Above expected level - 3</td> <td>23%</td> </tr> <tr> <td>At expected level - 1</td> <td>8%</td> </tr> <tr> <td>Below expected level - 9</td> <td>69%</td> </tr> </table> <p><b>EOY</b></p> <table border="0"> <tr> <td>Above expected level - 4</td> <td>31%</td> </tr> <tr> <td>At expected level - 0</td> <td>0%</td> </tr> <tr> <td>Below expected level - 9</td> <td>69%</td> </tr> </table> <p><b>Year 8 cohort</b> Out of the 13 students: The 9 students who were Below at SOY made no movement 1 went from At to Above</p> <p><b>(2)</b> <b>SOY</b></p> <table border="0"> <tr> <td>Above expected level - 3</td> <td>23 %</td> </tr> <tr> <td>At expected level - 1</td> <td>8%</td> </tr> <tr> <td>Below expected level - 9</td> <td>69%</td> </tr> </table> <p><b>EOY</b></p> <table border="0"> <tr> <td>Above expected level - 4</td> <td>31%</td> </tr> <tr> <td>At expected level - 0</td> <td>0%</td> </tr> <tr> <td>Below expected level - 9</td> <td>69%</td> </tr> </table> <p><b>Year 7 cohort</b> Out of the 13 students: The 9 students who were Below at SOY made no movement 1 went from At to Above</p> <p><b>(2)</b> the Year 6 cohort</p>	Above expected level - 3	23%	At expected level - 1	8%	Below expected level - 9	69%	Above expected level - 4	31%	At expected level - 0	0%	Below expected level - 9	69%	Above expected level - 3	23 %	At expected level - 1	8%	Below expected level - 9	69%	Above expected level - 4	31%	At expected level - 0	0%	Below expected level - 9	69%	<p>Improvements occurred as a result of:</p> <p>The combined efforts across the two 'syndicate' teams</p> <p>The additional support provided to teachers from the two 'lead teachers'</p> <p>Teacher engagement in the in-house Writers Toolbox professional development over the school year</p> <p>The collaborative activity of teachers in sharing teaching practice and ongoing results</p> <p>Teachers over a period of time were establishing clearer guidelines for monitoring their practice and pedagogy of writing across the school. This increased their confidence in their ability to effect success for the children</p> <p>The 'syndicate' lead teachers established a review and monitoring structure to mentor the teachers</p> <p>The teachers focused on improving their teaching practice in writing</p>	<p>Development and implementation of planning and assessment matrixes</p> <p>Continuation of professional learning with Writers Toolbox facilitators</p> <p>Sentence style and expansion workshops</p> <p>Continuation of 'syndicate' led by lead teachers to support teacher capacity</p> <p>Writers Toolbox online learning tool purchased for students Year 4+</p> <p>Sharing of student writing and teaching practice scheduled for staff meetings</p> <p>Move towards sustainability in the school's writing programme if application for further PLD is unsuccessful</p>
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<p>Regular discussions regarding progress of identified students, development of programmes and required resources</p>	<p>Out of the 10 students:  2 made progress within a level  6 made no movement within a level  1 went down a level  1 went down within a level</p> <p><b>(3)</b> the Year 5 cohort  Out of the 5 students:  2 made no movement within a level  1 went down a level  2 left school</p> <p><b>(4)</b> the Year 7 Māori students cohort  Out of the 2 students:  2 went down 2 levels</p> <p>Significantly none of the identified students made progress or met the expected</p> <p>Lack of progress across all target cohorts showed although teacher capacity through PLD had increased, however this hadn't had an impact on student achievement</p> <p>Many of these children, particularly the older ones learned to recognise that their writing is improving and that they are learning and making progress.</p> <p>It was recognised as the year progressed that while the initial expectation was to see significant</p>	<p>The syndicate lead teachers provided teacher PD to support teachers, improving their knowledge and understanding around the sentence styles</p> <p>The board budgeted for the purchase of the Writers Toolbox resource to support Year 4+ children's' learning</p>	<p>The school is continuing with this strategic response focusing on Year 4+ learners this year.</p> <p>In addition, the teaching staff will continue PLD in writing. The outcome to be to significantly raise the achievement of this larger target group</p>
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<p>School-wide expectation established and communicated that 'Year 8' students will make levels of progress in writing in 2021</p>	<p>gains which would move the children from the Below category to the 'At' category did not occur. The children's progress in most cases was at a slower pace, with some children actually going back. Notwithstanding that, with reassurance from the Writers Toolbox facilitators, teachers understand that this drop in achievement levels is temporary and part of our school's writing journey</p>		
<p>Review data with staff to determine target students learning needs</p>			
<p>Target student progress reports to staff</p>	<p>Classroom programme matched student's needs</p>		
	<p>Consistency of classroom writing programme across school using Writers Toolbox writing programme</p>		
<p>Writer's Toolbox</p>	<p>Teachers fully engaged in PLD</p>		
<p>Effective teaching and learning programmes implemented</p>	<p>Ways to accelerate in class were shared in staff meeting and informal discussions</p>		
<p>Implementation of Writers Toolbox literacy programme across the classes</p>			
<p>Data gathering - writing samples</p>			
<p>Targeted programmes planned, resourced, and implemented for identified students</p>			

Work with parents, families, and whanau around ways to support students learning

Analysis of end of year data to inform planning and next year's target

**Planning for 2022 Year:**

PLD with external facilitator with a goal of improving children's competencies in writing

Developing and improving strategies to assist children to reach their achievement level

Develop a planning writing matrix

Develop an assessment writing matrix

Improve whole school planning and teaching of writing

Improve whole school consistent moderation of writing