

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Hokowhitu School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 19, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 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 is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the statement of Compliance with Employment Policy, the list of Board Members and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

HOKOWHITU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2365

Principal: Lin Dixon

School Address: 227 Albert Street, Palmerston North 4410

School Postal Address: 227 Albert Street, Palmerston North 4410

School Phone: 06 357 9667

School Email: office@hokowhitu.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lin Dixon	Principal	ex Officio	
Philip Steer	Presiding Member	elected	Sep-25
Tim Foss	Parent Rep	elected	Sep-25
Rachel Buckley	Parent Rep	elected	Sep-25
Ewan Westergaard	Parent Rep	elected	Sep-25
Viliani Tosi	Parent Rep	elected	Sep-25
Rafea Naffa	Parent Rep	elected	Expired Sep-22
Carlee Hodge	Staff Rep	elected	Expired Sep-22
Reece Hawkins	Staff Rep	appointed	Sep-25

Accountant / Service Provider: John Allott

HOKOWHITU SCHOOL

Annual Report - For the year ended 31 December 2022

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Hokowhitu 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.

Philip Michael Collins Steer

Full Name of Presiding Member

Linette Vivienne Dixon

Full Name of Principal

Philip Steer

Signature of Presiding Member

LD

Signature of Principal

31/5/2023

Date:

26/5/23

Date:

Hokowhitu 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	3,285,786	3,138,353	3,119,453
Locally Raised Funds	3	101,840	74,000	81,659
Interest Income		17,147	10,000	4,925
Total Revenue		3,404,773	3,222,353	3,206,037
Expenses				
Locally Raised Funds	3	79,626	48,000	44,327
Learning Resources	4	2,529,063	2,352,600	2,318,868
Administration	5	113,932	122,663	113,197
Finance		2,202	-	2,394
Property	6	575,996	720,500	550,061
		3,300,819	3,243,763	3,028,847
Net Surplus / (Deficit) for the year		103,954	(21,410)	177,190
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		103,954	(21,410)	177,190

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



Hokowhitu 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		1,568,551	1,820,481	1,391,361
Total comprehensive revenue and expense for the year		103,954	(21,410)	177,190
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,587	-	-
Equity at 31 December		1,685,092	1,799,071	1,568,551
Accumulated comprehensive revenue and expense		1,657,318	1,799,071	1,545,635
Reserve PTA		27,774		22,916
Equity at 31 December		1,685,092	1,799,071	1,568,551

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.



Hokowhitu 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	704,254	693,222	1,052,369
Accounts Receivable	8	182,763	120,000	156,398
GST Receivable		39,479	22,869	-
Prepayments		50,420	2,480	5,830
Investments	9	608,972	-	-
		<u>1,585,888</u>	<u>838,571</u>	<u>1,214,597</u>
Current Liabilities				
GST Payable		-	-	(11,608)
Accounts Payable	11	337,234	145,000	196,363
Revenue Received in Advance	12	24,599	11,000	3,928
Provision for Cyclical Maintenance	13	42,000	12,500	61,646
Finance Lease Liability	14	12,295	-	12,101
Funds held for Capital Works Projects	15	85,478	-	10,566
Funds held on behalf of Clusters	16	8,816	-	8,590
		<u>510,422</u>	<u>168,500</u>	<u>281,586</u>
Working Capital Surplus/(Deficit)		1,075,466	670,071	933,011
Non-current Assets				
Property, Plant and Equipment	10	678,543	1,129,000	701,415
		<u>678,543</u>	<u>1,129,000</u>	<u>701,415</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	54,377	-	47,680
Finance Lease Liability	14	14,540	-	18,195
		<u>68,917</u>	<u>-</u>	<u>65,875</u>
Net Assets		<u><u>1,685,092</u></u>	<u><u>1,799,071</u></u>	<u><u>1,568,551</u></u>
Equity		<u><u>1,685,092</u></u>	<u><u>1,799,071</u></u>	<u><u>1,568,551</u></u>

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



Hokowhitu School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		799,210	688,353	791,830
Locally Raised Funds		92,878	74,000	73,867
International Students		22,700	-	
Goods and Services Tax (net)		(27,871)	(12,868)	(31,343)
Payments to Employees		(322,127)	(317,000)	(269,779)
Payments to Suppliers		(352,866)	(429,263)	(308,153)
Interest Paid		(2,202)	-	(2,394)
Interest Received		12,963	10,000	5,577
Net cash from/(to) Operating Activities		222,685	13,222	259,605
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(100,591)	(370,000)	(119,969)
Purchase of Investments		(608,972)	-	-
Net cash from/(to) Investing Activities		(709,563)	(370,000)	(119,969)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,587	-	-
Finance Lease Payments		(9,606)	-	(7,843)
Funds Administered on Behalf of Third Parties		135,782	-	(105,885)
Net cash from/(to) Financing Activities		138,763	-	(113,728)
Net increase/(decrease) in cash and cash equivalents		(348,115)	(356,778)	25,908
Cash and cash equivalents at the beginning of the year	7	1,052,369	1,050,000	1,026,461
Cash and cash equivalents at the end of the year	7	704,254	693,222	1,052,369

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.



Hokowhitu School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Hokowhitu 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 13. Future operating lease commitments are disclosed in note 22b.

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.

c) 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.

d) 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.

e) 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.



f) 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.

g) 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.

h) 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	10–35 years
Board Owned Buildings	10–35 years
Furniture and equipment	5–15 years
Information and communication technology	3–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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.



i) 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.

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

m) 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 Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

n) 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 Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



o) 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 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

p) 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.

q) 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.

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.

r) 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.

s) Budget Figures

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

u) 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	848,664	688,353	770,960
Teachers' Salaries Grants	2,051,053	1,925,000	1,982,184
Use of Land and Buildings Grants	378,742	525,000	357,981
Other Government Grants	7,327	-	8,328
	<u>3,285,786</u>	<u>3,138,353</u>	<u>3,119,453</u>

The school has opted in to the donations scheme for this year. Total amount received was \$(58,350).

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	1,111	-	1,809
Fees for Extra Curricular Activities	21,339	37,000	8,442
Trading	3,379	4,000	4,164
Fundraising & Community Grants	43,503	5,000	46,521
Other Revenue	30,049	28,000	20,723
International Student Fees	2,459	-	-
	<u>101,840</u>	<u>74,000</u>	<u>81,659</u>
Expenses			
Extra Curricular Activities Costs	58,446	45,000	31,337
Trading	2,045	3,000	2,172
Fundraising and Community Grant Costs	18,668	-	10,818
Other Locally Raised Funds Expenditure	467	-	-
	<u>79,626</u>	<u>48,000</u>	<u>44,327</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>22,214</u>	<u>26,000</u>	<u>37,332</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	52,526	79,000	46,244
Equipment Repairs	1,333	20,000	285
Information and Communication Technology	4,230	10,000	2,389
Library Resources	1,672	6,600	929
Employee Benefits - Salaries	2,365,476	2,157,000	2,176,151
Staff Development	9,215	20,000	7,485
Depreciation	94,611	60,000	85,385
	<u>2,529,063</u>	<u>2,352,600</u>	<u>2,318,868</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,494	5,500	5,500
Board Fees	3,600	4,400	2,745
Board Expenses	3,732	6,000	7,463
Communication	2,042	1,620	2,799
Consumables	8,889	13,800	4,388
Other	7,123	17,003	14,811
Employee Benefits - Salaries	64,761	63,000	60,041
Insurance	11,278	6,000	10,218
Service Providers, Contractors and Consultancy	7,013	5,340	5,232
	113,932	122,663	113,197

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	16,759	15,500	15,283
Consultancy and Contract Services	70,589	62,000	58,487
Cyclical Maintenance Provision	(12,948)	-	16,214
Grounds	5,649	2,000	14,070
Heat, Light and Water	32,703	27,000	25,040
Rates	2,873	8,000	8,140
Repairs and Maintenance	44,464	43,000	17,694
Use of Land and Buildings	378,742	525,000	357,981
Security	3,007	4,000	3,341
Employee Benefits - Salaries	34,158	34,000	33,811
	575,996	720,500	550,061

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	704,254	693,222	451,462
Short-term Bank Deposits	-	-	600,907
Cash and cash equivalents for Statement of Cash Flows	704,254	693,222	1,052,369

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

Of the \$704,254 Cash and Cash Equivalents, \$85,478 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 \$704,254 Cash and Cash Equivalents, \$2,345 is held by the School on behalf of the PLC cluster and \$6,472 is held by the School on behalf of the LSC cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	6,933	-	-
Interest Receivable	5,614	-	1,430
Teacher Salaries Grant Receivable	170,216	120,000	154,968
	<u>182,763</u>	<u>120,000</u>	<u>156,398</u>
Receivables from Exchange Transactions	12,547	-	1,430
Receivables from Non-Exchange Transactions	170,216	120,000	154,968
	<u>182,763</u>	<u>120,000</u>	<u>156,398</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	608,972	-	-
Total Investments	<u>608,972</u>	<u>-</u>	<u>-</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	524,177				(34,921)	489,256
Furniture and Equipment	89,716	10,119			(18,578)	81,257
Information and Communication Technology	36,088	47,499			(24,529)	59,058
Leased Assets	28,212	9,549			(13,109)	24,652
Library Resources	23,221	5,733	(1,160)		(3,474)	24,320
Balance at 31 December 2022	<u>701,414</u>	<u>72,900</u>	<u>(1,160)</u>	<u>-</u>	<u>(94,611)</u>	<u>678,543</u>

The net carrying value of furniture and equipment held under a finance lease is \$24,652 (2021: \$28,213)

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 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	734,888	(245,632)	489,256	734,888	(210,711)	524,177
Furniture and Equipment	606,282	(525,025)	81,257	596,163	(506,447)	89,716
Information and Communication T	256,553	(197,495)	59,058	209,054	(172,966)	36,088
Leased Assets	40,849	(16,197)	24,652	40,259	(12,046)	28,213
Library Resources	83,772	(59,452)	24,320	82,144	(58,923)	23,221
Balance at 31 December	<u>1,722,344</u>	<u>(1,043,801)</u>	<u>678,543</u>	<u>1,662,508</u>	<u>(961,093)</u>	<u>701,415</u>



11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	87,591	20,000	7,551
Accruals	9,879	-	9,702
Banking Staffing Overuse	61,340	-	15,945
Employee Entitlements - Salaries	170,935	120,000	154,966
Employee Entitlements - Leave Accrual	7,489	5,000	8,199
	<u>337,234</u>	<u>145,000</u>	<u>196,363</u>
Payables for Exchange Transactions	337,234	145,000	196,363
	<u>337,234</u>	<u>145,000</u>	<u>196,363</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	20,241	-	-
Other revenue in Advance	4,358	11,000	3,928
	<u>24,599</u>	<u>11,000</u>	<u>3,928</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	109,326	109,326	93,112
Movement to the Provision During the Year	(12,949)	(96,826)	16,214
Provision at the End of the Year	<u>96,377</u>	<u>12,500</u>	<u>109,326</u>
Cyclical Maintenance - Current	42,000	12,500	61,646
Cyclical Maintenance - Non current	54,377	-	47,680
	<u>96,377</u>	<u>12,500</u>	<u>109,326</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023.

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

In 2023 the board approved the 10 year property plan prepared by Watershed Group a Ministry of Education approved consultant



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	13,902	-	14,041
Later than One Year and no Later than Five Years	15,558	-	19,712
Future Finance Charges	(2,625)	-	(3,457)
	26,835	-	30,296
Represented by			
Finance lease liability - Current	12,295	-	12,101
Finance lease liability - Non current	14,540	-	18,195
	26,835	-	30,296

15. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP/LSC combined & Toilet Upgrade - #218530	10,566	292,195	(217,283)	-	85,478
Totals	10,566	292,195	(217,283)	-	85,478

Represented by:

Funds Held on Behalf of the Ministry of Education	85,478
Funds Receivable from the Ministry of Education	-

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Learning Support Modifications - #218171	143,572	11,159	(155,799)	1,068	-
SIP/LSC combined & Toilet Upgrade - #218530	30,504	-	(19,938)	-	10,566
Totals	174,076	11,159	(175,737)	1,068	10,566

Represented by:

Funds Held on Behalf of the Ministry of Education	10,566
Funds Receivable from the Ministry of Education	-



16. Funds Held on Behalf of Cluster

Hokowhitu School is the lead school and holds funds on behalf of the PLC cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	2,590		2,775
Funds Spent on Behalf of the Cluster	245		185
Funds Held at Year End	2,345	-	2,590

Hokowhitu School is the lead school and holds funds on behalf of the LSC cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	6,000		3,000
Funds Received from MoE	3,000		3,000
Funds Spent on Behalf of the Cluster	2,528		
Funds Held at Year End	6,472	-	6,000

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,600	2,745
<i>Leadership Team</i> Remuneration Full-time equivalent members	374,129 3	359,889 3
Total key management personnel remuneration	377,729	362,634

There are 6 members of the Board excluding the Principal. The Board held 9 full meetings of the Board in the year. The Board also has 1 Finance and 1 Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3	1
	3.00	1.00

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

19. Compensation and Other Benefits Upon Leaving

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

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



20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

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 has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting .

21. Commitments

(a) Capital Commitments

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

(a) \$425,679 contract for SIP/LSC combined & Toilet Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$292,195 has been received of which \$217,283 has been spent on the project to date; and

(b) \$103,780 contract to have the playground resurfaced as at balance date \$41,152 had been paid with a remaining capital commitment of \$62,268. This project is fully funded by the school

(Capital commitments at 31 December 2021: Nil)

(b) Operating Commitments

As at 31 December 2022, the Board has no operating commitments (2021:nil).



22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	704,254	693,222	1,052,369
Receivables	182,763	120,000	156,398
Investments - Term Deposits	608,972	-	-
Total Financial assets measured at amortised cost	<u>1,495,989</u>	<u>813,222</u>	<u>1,208,767</u>

Financial liabilities measured at amortised cost

Payables	337,234	145,000	196,363
Finance Leases	26,835	-	30,296
Total Financial Liabilities Measured at Amortised Cost	<u>364,069</u>	<u>145,000</u>	<u>226,659</u>

23. Events After Balance Date

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

24. Comparatives

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



Hokowhitu School

Kiwisport Statement

Hokowhitu School received \$5,647 in kiwisport funding in 2022. These funds were spent in the following ways 10 basketball sessions for each class in the school, a new set of basketballs, new sports uniforms for additional sports teams, new tennis balls, athletic coaching with Kelly Sports and the remainder of the money was spent purchasing new athletic equipment (junior discus, shotputs etc)".

Statement of compliance with employment policy

For the year ended 31st December 2022 the Hokowhitu 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

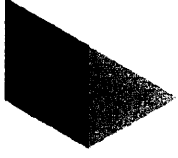
Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

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



School Name:	Hokowhitu School	School Number: 2365																												
Strategic Aim:	#Inspiring life long learners who take ownership of their learning #4 Aim for excellence through high expectations																													
Annual Aim:	To use working memory strategies to improve outcomes in literacy.																													
Target:	For selected priority learners to make expected progress in both reading and writing.																													
Baseline Data:	<p>Year 3 Target students Term 1 & Term 2 2022 - start date 08/02/2022 (Y2 2021)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Student</th> <th>Entry Data</th> <th>Student</th> <th>Entry Data</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>L15 6.5yrs</td> <td>G</td> <td>Stage 7.2</td> </tr> <tr> <td>B</td> <td>Stage 6</td> <td>H</td> <td>Stage 7.1</td> </tr> <tr> <td>C</td> <td>Stage4+</td> <td>I</td> <td>Stage 7.1</td> </tr> <tr> <td>D</td> <td>Stage 7.1</td> <td>J</td> <td>Stage 7.1</td> </tr> <tr> <td>E</td> <td>Stage 7.1</td> <td>K</td> <td>Stage 5</td> </tr> <tr> <td>F</td> <td>Stage 6</td> <td>L</td> <td>Stage 6</td> </tr> </tbody> </table>		Student	Entry Data	Student	Entry Data	A	L15 6.5yrs	G	Stage 7.2	B	Stage 6	H	Stage 7.1	C	Stage4+	I	Stage 7.1	D	Stage 7.1	J	Stage 7.1	E	Stage 7.1	K	Stage 5	F	Stage 6	L	Stage 6
Student	Entry Data	Student	Entry Data																											
A	L15 6.5yrs	G	Stage 7.2																											
B	Stage 6	H	Stage 7.1																											
C	Stage4+	I	Stage 7.1																											
D	Stage 7.1	J	Stage 7.1																											
E	Stage 7.1	K	Stage 5																											
F	Stage 6	L	Stage 6																											

Target students Term 3 & Term 4 2022 - start date 08/02/2022 (Y2 2021)

Y3 Students	Entry Data	Y3-4 Students	Entry Data
B	Stage 7.1	A (Y3)	Stage 7.4
C	Stage 5	P (Y4)	Stage 7.1
M	Stage 7.2		
N	Stage 7.1		
O	Stage 7.1		

Actions
What did we do?

Daily explicit teaching of literacy (code, reading, writing) through workshops in small groups.

Repetition and review of the CODE - deliberate application of the CODE to reading and writing.

LEXIA programme used along with other literacy apps to reinforce the CODE.

Small group intervention focusing on either working memory (executive functioning skills) and literacy, or solely on working memory (executive functioning skills) to support learners in being able to take on, store/retain and recall appropriate information to apply in literacy.

- Tasks include:
- WM strategies e.g making connections with learning, organising ideas/info, planning formats etc
 - WM games

Outcomes
What happened?

Terms 1 & 2	Entry 08/02/22	Exit 08/07/22	End of year
A	L12 - 6y	St 7.4	L21 8-8.5y
D	St 7.1	St 7.2	L22 8-8.5y
E	St 7.1	St 7.2	L20 7.5-8y
F	St 6	St 7.2	L22 8-8.5y
G	St 7.2	L18 7-7.5y	L20 7.5-8y
H	St 7.1	St 7.3	L22 8-8.5y
I	St 7.1	St 7.4	L21 8-8.5y
J	St 7.1	St 7.3	L23 8.5-9
K	St 5	St 6	St 7.1
L	St 6	St 7.2	L20 7.5-8y

Reasons for the variance
Why did it happen?

Terms 1-2 2022
Group 1
12/12 students made progress moving 1-3 Structured Literacy stages. Through discussions with staff, 2/12 students were identified as requiring the support of the intervention group for Working Memory (Executive Functioning) and Literacy. 1/12 students were identified as requiring additional support through an intervention group for Working Memory (Executive Functioning) only. 1/12 students' progress was impeded through poor attendance. This was regularly addressed by teaching staff and senior management. End of year data showed 12/12 students maintained their learning and continued to make progress through Terms 3 & 4.

Terms 3 & 4
Group 2
Data and professional discussions with staff saw a new intervention group of 5 students begin (2/5 students from Terms 1 & 2, 3 new students) - focus Working Memory (Executive Functioning) & literacy. 2/5 students moved 1-2 Structured Literacy stages. 2/5 students made progress within the Structured Literacy Stage they were working in. 1/5 students did not make anticipated progress, instead moving back 1 Structured Literacy stage.

Evaluation
Where to next?

Continue with:

- Explicit teaching of the CODE within kete
- Frequent repetition and review
- Additional tasks/apps/programmes that compliment and support teaching

Grow and foster:

- Explicit connections between literacy concepts within and across the curriculum
- Explicit connections and application of executive functioning strategies (within kete and intervention groups)

Review and modify:

- balance between the teaching and practicing of executive functioning skills and literacy skills within intervention setting
- regular communication between kete staff and intervention teacher to ensure alignment and consistency of focus areas
- Setting for the intervention - maybe have 2 teachers in one space working with priority learners as opposed to taking learners to a separate space

Group 3

Data and professional discussions with staff saw a new intervention group of 2 students begin (1 student from Terms 1-2, 1 new student who had been on the RTLB roll, case now closed) - focus Working Memory (Executive Functioning) only. ½ students continued to make progress in literacy. ½ students made progress within the Structured Literacy Stage they were working in.

Close and ongoing monitoring of students is beneficial - small and incremental gains made are recorded and celebrated, with next steps easily identified and key target areas addressed.

Ongoing repetition and review are essential to support students in retaining skills and concepts. Making deliberate connections across the literacy learning and other areas of the curriculum as these students required direction in this area.

Regular communication between kete staff and intervention teacher is required to ensure alignment and consistency between what is happening in the kete and in the group - this may not have happened as regularly as needed. It is possible the balance between the teaching and development of Working Memory (Executive Functioning Skills) and literacy was not the right mix for all students within the intervention groups.

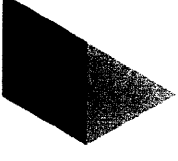
Terms 3 & 4	Entry 25/07/22	Exit 08/12/22	End of year
B	St 7.1	St 7.2	St 7.2
C	St 5	St 7.1	St 7.1
N	St 7.1	St 7.1	St 7.1
O	St 7.1	St 7.1	St 7.1

Terms 3 & 4	Entry 25/07/22	Exit 08/12/22	End of year
A	St 7.4	L21 8-8.5y	L21 8-8.5y
			St 7.1

Planning for next year:

1. Priority learners identified through data and professional discussion to determine explicit teaching required within kete and appropriate intervention groups formed
2. Promote and foster regular communication between kete staff and intervention teacher to ensure alignment and consistency between those supporting the priority learners
3. Further consideration given to the setting for intervention groups i.e. stay within the kete with the kete teacher(s) and intervention teacher working collaboratively to teach and support priority learners

Analysis of Variance Reporting



School Name:	Hokowhitu	School Number:	2365
Strategic Aim:	<ol style="list-style-type: none">1. Inspiring life long learners who take ownership of our learning2. Aim for excellence through high expectations		
Annual Aim:	To improve the confidence and skills in mathematics of selected students		
Target:	To have an increasing number of 2022 Year 4 students achieving at or above expectation in mathematics		
Baseline Data:	End of year data collated and analysed in November 2021 showed that 26% of Y3 student were achieving below expectation in mathematics		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>TERM 1</p> <p>Identify the Y 3 students who were below expectations</p> <p>Gather student voice about their perception of themselves as mathematicians</p> <p>ONGOING THROUGHOUT THE YEAR</p> <p>Intervention groups (3 – 4 times weekly) focussing on place value/basic facts</p> <p>Children having daily workshops in the kete AS WELL the intervention group.</p> <p>Ongoing monitoring</p>	<p>The tamariki really liked going to the intervention programme</p> <p>Over the year their self confidence increased and most indicated that they considered they were now much better at maths and they enjoyed maths more.</p> <p>ALL children made gains in their basic facts/place value knowledge over the year.</p> <p>End of year 4 data showed a decrease in the percentage of children below expectation – from 26% to 14%.</p>	<p>We consider the intervention was successful – particularly as the improved self confidence keeps the learners engaged in mathematics rather than withdrawing.</p> <p>Some of the children who made gains (but didn't improved enough to be 'at expectation'), had lower than expected attendance due to COVID related matters, or ongoing patterns of poor attendance that potentially affected their progress.</p>	<p>The Board's 2023 budget has allocated 5 hours teacher time per week to provide additional support in mathematics for Y5/6 learners in need.</p> <p>It is particularly important to keep 'enabling' these children – they need to see themselves as 'successful learners' to keep them engaged.</p> <p>Teachers have requested additional PLD in mathematics. As a consequence we have joined a cluster working with Rob Profit White (director of 'The Learner First') around the maths curriculum refresh.</p>
<p>Planning for next year:</p>			
<p>To maintain the gains made a number of these learners will again be placed in a support group (with same intervention teacher) 5 staff (one from each kete) to participate in PLD as part of a cluster of Manawatu/Rangitikei schools. These teachers to share their learning with the rest of the staff.</p>			