

SUMMERLAND PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 6937

Principal: Barb Dysart, Blair Giles

School Address: Summerland Drive, Henderson, Auckland

School Postal Address: 62 Summerland Drive, Henderson, Auckland 0612

School Phone: 09 836 7460

School Email: office@summerland.school.nz

Accountant / Service Provider:
Canterbury Education Services Society Limited

SUMMERLAND PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Summerland Primary School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Charlie Tevaga	Presiding Member	Elected	Sep 2025
Barb Dysart	Co-Principal ex Officio	Appointed	Current
Blair Giles	Co-Principal ex Officio	Appointed	Current
Steven Khov	Parent Representative	Elected	Sep 2025
Des Madeira	Parent Representative	Co-opted	Sep 2025
Lisa Walker	Parent Representative	Elected	Sep 2025
Nick Thompson	Parent Representative	Elected	Sep 2025
Peter Stone	Parent Representative	Elected	Sep 2025
Britt Teleiai	Staff Representative	Elected	Sep 2025
Ihapera (Pera) Adams	Parent Representative	Elected	Sep 2022
Tekweni Chataira	Parent Representative	Co-opted	Sep 2022
Tanya Prague	Parent Representative	Elected	Sep 2022
Jon Sim	Parent Representative	Elected	Sep 2022
Adrienne Kinder	Staff Representative	Elected	Sep 2022

Summerland Primary 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.

Charlie Tevaga

Full Name of Presiding Member

DocuSigned by:
Charlie Tevaga
898CB6928F1A4F9...

Signature of Presiding Member

15 May 2023

Date:

Barbara Dysart

Full Name of Principal

DocuSigned by:
Barbara Dysart
01BD938516214D3...

Signature of Principal

12 May 2023

Date:

Summerland Primary 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	5,685,306	5,677,064	5,646,554
Locally Raised Funds	3	165,322	96,900	111,676
Interest Income		22,580	4,500	6,622
Total Revenue		5,873,208	5,778,464	5,764,852
Expenses				
Locally Raised Funds	3	25,020	31,650	28,387
Learning Resources	4	4,205,897	4,076,276	4,099,800
Administration	5	324,424	304,396	281,647
Finance		5,506	6,100	6,072
Property	6	1,261,218	1,544,154	1,173,617
Loss on Disposal of Property, Plant and Equipment		1,031	-	3,377
		5,823,096	5,962,576	5,592,900
Net Surplus / (Deficit) for the year		50,112	(184,112)	171,952
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		50,112	(184,112)	171,952

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

Summerland Primary 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		1,751,864	1,755,232	1,579,912
Total comprehensive revenue and expense for the year		50,112	(184,112)	171,952
Contributions from the Ministry of Education		23,585	-	-
BOT Contribution to MOE for Sky Playground		(29,117)	-	-
Equity at 31 December		1,796,444	1,571,120	1,751,864
Accumulated comprehensive revenue and expense		1,796,444	1,571,120	1,751,864
Equity at 31 December		1,796,444	1,571,120	1,751,864

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.

Summerland Primary 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	177,060	1,032,453	584,878
Accounts Receivable	8	287,041	257,097	277,223
GST Receivable		16,289	8,126	8,126
Prepayments		13,882	7,973	7,973
Inventories	9	1,754	1,993	1,993
Investments	10	1,110,212	-	486,700
Funds Receivable for Capital Works Projects	16	-	-	7,788
		1,606,238	1,307,642	1,374,681
Current Liabilities				
Accounts Payable	12	377,412	308,598	308,598
Revenue Received in Advance	13	16,800	-	-
Provision for Cyclical Maintenance	14	56,052	34,966	34,966
Finance Lease Liability	15	30,731	32,674	32,674
Funds held for Capital Works Projects	16	63,854	63,854	63,854
Funds held on behalf of COL Cluster	17	12,506	4,500	23,492
		557,355	444,592	463,584
Working Capital Surplus/(Deficit)		1,048,883	863,050	911,097
Non-current Assets				
Property, Plant and Equipment	11	861,463	838,905	993,906
Capital Work in Progress		-	22,304	-
		861,463	861,209	993,906
Non-current Liabilities				
Provision for Cyclical Maintenance	14	92,686	129,530	129,530
Finance Lease Liability	15	21,216	23,609	23,609
		113,902	153,139	153,139
Net Assets		1,796,444	1,571,120	1,751,864
Equity		1,796,444	1,571,120	1,751,864

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

Summerland Primary 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		1,476,873	1,483,022	1,409,560
Locally Raised Funds		151,282	86,885	93,993
International Students		30,600	-	7,668
Goods and Services Tax (net)		(8,163)	4,284	4,284
Payments to Employees		(958,884)	(824,397)	(771,483)
Payments to Suppliers		(408,450)	(411,748)	(392,705)
Interest Paid		(5,506)	(6,100)	(6,072)
Interest Received		17,626	2,917	6,132
Net cash from/(to) Operating Activities		295,378	334,863	351,377
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(31,459)	(69,304)	(81,482)
Purchase of Investments		(623,512)	-	(10,735)
Net cash from/(to) Investing Activities		(654,971)	(69,304)	(92,217)
Cash flows from Financing Activities				
Finance Lease Payments		(39,493)	(29,215)	(1,971)
Funds Administered on Behalf of Third Parties		(8,730)	(101,471)	(129,289)
Net cash from/(to) Financing Activities		(48,223)	(130,686)	(131,260)
Net increase/(decrease) in cash and cash equivalents		(407,816)	134,873	127,900
Cash and cash equivalents at the beginning of the year	7	584,878	897,580	456,978
Cash and cash equivalents at the end of the year	7	177,060	1,032,453	584,878

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.

Summerland Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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) 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.

h) 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.

i) 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	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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 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.

m) 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.

n) 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 RTL B 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.

o) 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 23 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.

p) 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.

q) 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.

r) Budget Figures

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

s) 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	1,464,842	1,305,152	1,429,685
Teachers' Salaries Grants	3,256,328	3,160,979	3,329,888
Use of Land and Buildings Grants	964,136	1,210,933	886,981
	<u>5,685,306</u>	<u>5,677,064</u>	<u>5,646,554</u>

The school has opted in to the donations scheme for this year. Total amount received was \$94,350.

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	54,359	24,500	41,330
Fees for Extra Curricular Activities	13,061	16,100	11,704
Trading	25,232	16,300	13,182
Fundraising & Community Grants	58,870	40,000	37,792
International Student Fees	13,800	-	7,668
	<u>165,322</u>	<u>96,900</u>	<u>111,676</u>
Expenses			
Extra Curricular Activities Costs	12,724	16,300	10,732
Trading	3,181	2,850	7,060
Fundraising and Community Grant Costs	6,334	12,500	10,139
International Student - Student Recruitment	2,781	-	456
	<u>25,020</u>	<u>31,650</u>	<u>28,387</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>140,302</u>	<u>65,250</u>	<u>83,289</u>

During the year the School hosted 2 International students (2021:1)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	106,460	155,220	76,632
Equipment Repairs	5,201	9,000	5,798
Library Resources	2,056	3,660	1,595
Employee Benefits - Salaries	3,858,101	3,682,316	3,781,205
Staff Development	27,955	24,080	27,502
Depreciation	206,124	202,000	207,068
	<u>4,205,897</u>	<u>4,076,276</u>	<u>4,099,800</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	8,050	8,050	8,150
Board Fees	3,935	6,250	4,155
Board Expenses	9,165	15,500	2,234
Communication	5,505	7,700	8,341
Consumables	30,818	35,850	34,905
Operating Lease	1,629	-	107
Other	13,322	17,493	14,226
Employee Benefits - Salaries	226,214	187,610	185,036
Insurance	5,986	5,943	6,360
Service Providers, Contractors and Consultancy	19,800	20,000	18,133
	<u>324,424</u>	<u>304,396</u>	<u>281,647</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	47,590	51,840	41,253
Cyclical Maintenance Provision	18,068	38,650	20,582
Grounds	40,431	52,420	34,379
Heat, Light and Water	29,498	28,500	22,075
Rates	123	140	123
Repairs and Maintenance	23,524	27,151	20,025
Use of Land and Buildings	964,136	1,210,933	886,981
Security	2,675	2,620	5,278
Employee Benefits - Salaries	135,173	131,900	142,921
	<u>1,261,218</u>	<u>1,544,154</u>	<u>1,173,617</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	177,060	133,854	172,979
Short-term Bank Deposits	-	898,599	411,899
Cash and cash equivalents for Statement of Cash Flows	<u>177,060</u>	<u>1,032,453</u>	<u>584,878</u>

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

Of the \$177,060 Cash and Cash Equivalents, \$63,854 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 \$177,060 Cash and Cash Equivalents, \$12,506 is held by the School on behalf of the COL cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	240	-	-
Interest Receivable	6,537	1,583	1,583
Banking Staffing Underuse	-	-	20,125
Teacher Salaries Grant Receivable	280,264	255,514	255,515
	<u>287,041</u>	<u>257,097</u>	<u>277,223</u>
Receivables from Exchange Transactions	6,777	1,583	1,583
Receivables from Non-Exchange Transactions	280,264	255,514	275,640
	<u>287,041</u>	<u>257,097</u>	<u>277,223</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	740	893	893
School Uniforms	1,014	1,100	1,100
	<u>1,754</u>	<u>1,993</u>	<u>1,993</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,110,212	-	486,700
	<u>1,110,212</u>	<u>-</u>	<u>486,700</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	204,591	-	-	-	(9,738)	194,853
Furniture and Equipment	642,414	24,289	(107)	-	(120,885)	545,712
Information and Communication Technology	60,944	13,194	-	-	(32,644)	41,494
Leased Assets	52,305	35,157	-	-	(38,507)	48,956
Library Resources	33,652	2,069	(924)	-	(4,350)	30,448
Balance at 31 December 2022	<u>993,906</u>	<u>74,709</u>	<u>(1,031)</u>	<u>-</u>	<u>(206,124)</u>	<u>861,463</u>

The net carrying value of furniture and equipment held under a finance lease is \$48,956 (2021: \$52,305)

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	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	389,524	(194,671)	194,853	389,524	(184,933)	204,591
Furniture and Equipment	1,555,528	(1,009,816)	545,712	1,542,215	(899,801)	642,414
Information and Communication Technology	193,604	(152,110)	41,494	232,523	(171,579)	60,944
Leased Assets	128,309	(79,353)	48,956	120,314	(68,009)	52,305
Library Resources	105,575	(75,127)	30,448	106,428	(72,776)	33,652
Balance at 31 December	2,372,540	(1,511,077)	861,463	2,391,004	(1,397,098)	993,906

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	62,914	23,365	23,365
Accruals	8,050	7,811	7,810
Employee Entitlements - Salaries	280,264	255,514	255,515
Employee Entitlements - Leave Accrual	26,184	21,908	21,908
	377,412	308,598	308,598
Payables for Exchange Transactions	377,412	308,598	308,598
	377,412	308,598	308,598

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees in Advance	16,800	-	-
	16,800	-	-

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	164,496	164,496	143,914
Increase to the Provision During the Year	18,068	-	22,897
Use of the Provision During the Year	(33,826)	-	(2,315)
Other Adjustments	-	-	-
Provision at the End of the Year	148,738	164,496	164,496
Cyclical Maintenance - Current	56,052	34,966	34,966
Cyclical Maintenance - Non current	92,686	129,530	129,530
	148,738	164,496	164,496

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.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	34,064	36,358	36,358
Later than One Year and no Later than Five Years	22,551	25,034	25,034
Future Finance Charges	(4,668)	(5,109)	(5,109)
	<u>51,947</u>	<u>56,283</u>	<u>56,283</u>
Represented by			
Finance lease liability - Current	30,731	32,674	32,674
Finance lease liability - Non current	21,216	23,609	23,609
	<u>51,947</u>	<u>56,283</u>	<u>56,283</u>

16. 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 \$
Sky Playground		(7,788)	75,750	(97,079)	29,117	-
Administration Refurbishment		63,854	-	-	-	63,854
Totals		<u>56,066</u>	<u>75,750</u>	<u>(97,079)</u>	<u>29,117</u>	<u>63,854</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	63,854
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Sky Playground		130,979	-	(138,767)	-	(7,788)
Administration Refurbishment		(2,813)	67,927	(1,260)	-	63,854
ILE Upgrade		(4,177)	15,450	(11,273)	-	-
Block 2-4 Carpet Replacement		(8,497)	12,275	(3,948)	170	-
Solar Panels		(2,529)	4,798	(2,399)	130	-
Huia Shade Structure		95,884	-	(95,884)	-	-
Totals		<u>208,847</u>	<u>100,450</u>	<u>(253,531)</u>	<u>300</u>	<u>56,066</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	63,854
Funds Receivable from the Ministry of Education	7,788

17. Funds Held on Behalf of Community of Learning Cluster

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	23,492	-	28,388
Funds Received from Cluster Members			
Funds Received from MoE	1,800	7,000	-
Total funds received	<u>1,800</u>	<u>7,000</u>	<u>-</u>
Funds Spent on Behalf of the Cluster	12,786	2,500	4,896
Funds remaining	<u>(10,986)</u>	<u>4,500</u>	<u>(4,896)</u>
Funds Held at Year End	<u><u>12,506</u></u>	<u><u>4,500</u></u>	<u><u>23,492</u></u>

18. 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.

Barb Dysart is a trustee on the Board and co-Principal. Kathryn Robinson, daughter of Barb, is employed with the School as a teacher. Kathryn was paid according to the Teachers award.

Ihapera Adams was a trustee to the Board until September 2022. Ihapera Adams is employed as a Learning Assistant Part-time. Ihapera was paid according to the Teacher Aid award.

Melissa Adams, niece of Ihapera Adams, is employed by the school as a Part-time Learning Assistant. Nikita was paid according to the Teacher Aid award.

Jessie Adams, niece of Ihapera Adams, already employed by the school is a Part-time Learning Assistant. Jessie was paid according to the Teacher Aid award.

Charlie Tevaga is a Chairperson of the Board. Kelli Tevaga, wife of Charlie has been employed at the School since September 2019, as a full-time Business Manager. Charlie was not involved in the Kelli's appointment process and Kelli is paid according to the Support Staff Collective agreement.

19. 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	3,935	4,155
<i>Leadership Team</i> Remuneration Full-time equivalent members	447,781 3	447,073 3
Total key management personnel remuneration	<u>451,716</u>	<u>451,228</u>

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance Committee and Property Committee that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	2-3	-
Termination Benefits	-	-

Principal 2

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	170-180	170-180
Benefits and Other Emoluments	0	3-4
Termination Benefits	-	-

Other Employees

No other employees received remuneration greater than \$100,000.

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	4.00	5.00
110-120	1.00	1.00
	<u>5.00</u>	<u>6.00</u>

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

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.

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.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2021: \$0).

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	177,060	1,032,453	584,878
Receivables	287,041	257,097	277,223
Investments - Term Deposits	1,110,212	-	486,700
Total Financial assets measured at amortised cost	<u>1,574,313</u>	<u>1,289,550</u>	<u>1,348,801</u>

Financial liabilities measured at amortised cost

Payables	377,412	308,598	308,598
Finance Leases	51,947	56,283	56,283
Total Financial Liabilities Measured at Amortised Cost	<u>429,359</u>	<u>364,881</u>	<u>364,881</u>

23. Events After Balance Date

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

Independent Auditor's Report

To the readers of Summerland Primary's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Summerland Primary (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes 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 3 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 15 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 of 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements and kiwisport report, 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 Summerland Primary.

A handwritten signature in blue ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance Reporting



School Name:	Summerland School(2022)	School Number:	6937
<h2>Reading</h2>			
Annual Aim:	Analysis of Variance will identify areas of focus for Reading, Writing and Mathematics. Alongside this priority, we have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures		
Target:	<p>Identified Target Cohorts 2022:</p> <p>All Y1 learners to reach stage 5 (LLL) by the end of year 1</p> <p>All Y2 learners to reach stage 7.2 (LLL) by the end of year 2</p>		
Baseline Data:	<ul style="list-style-type: none"> Y1 students at the end of 2021: 49% were well below & 16% were below. Y2 students at the end of 2021: 52% were well below & 15% were below. 		

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>Specific actions carried out by the school in reading;</p> <ul style="list-style-type: none"> • All teachers of Y1 & Y2 received PLD in structured literacy. • Coaches (expert teachers) worked with classroom teachers modelling / observing • Target learners given extra support – small grp instruction with learning trained learning assistants • Year level meetings were held to discuss strategies to support akonga 	<p>Reading data was collected at the start of the year and each term to track progress.</p> <p>At the end of 2022:</p> <ul style="list-style-type: none"> • 37% of Year1 students were well below, 12% were below, 51% were at or above • 24% (14/94) were well below and 15% (23/94) were below (57/94) were at or above 	<p>The success of the year 1 and year 2 cohorts increasing the amount of akonga achieving 'at' or 'above' was due to:</p> <ul style="list-style-type: none"> • More regular attendance after the many lockdowns the previous year and absences due to covid isolation requirements • Classroom teachers focused on structured literacy – repetition and review • Year 2 children who were identified as well below or below received additional literacy support through expert learning assistants • Teachers were encouraged to share data and progress regularly which kept a focus on the akonga achievement 	<ul style="list-style-type: none"> • All teachers will be given an opportunity to work with our PLD facilitator • Coaches will work with teachers to observe and guide best practice • Parent meetings will be held to explain the reading approach and way parents can support their children at home • We will continue to track and monitor all akonga reading progress • We will continue to refine our assessment practices in line with current research
Planning for next year:			
<ul style="list-style-type: none"> • All teaching staff involved in structured literacy with Adrienne Kinder PLD facilitator • Regular year level meetings with teachers to discuss progress and strategies for 'struggling' learners • Assessments more in line with best practice 			

Statement of Variance Reporting

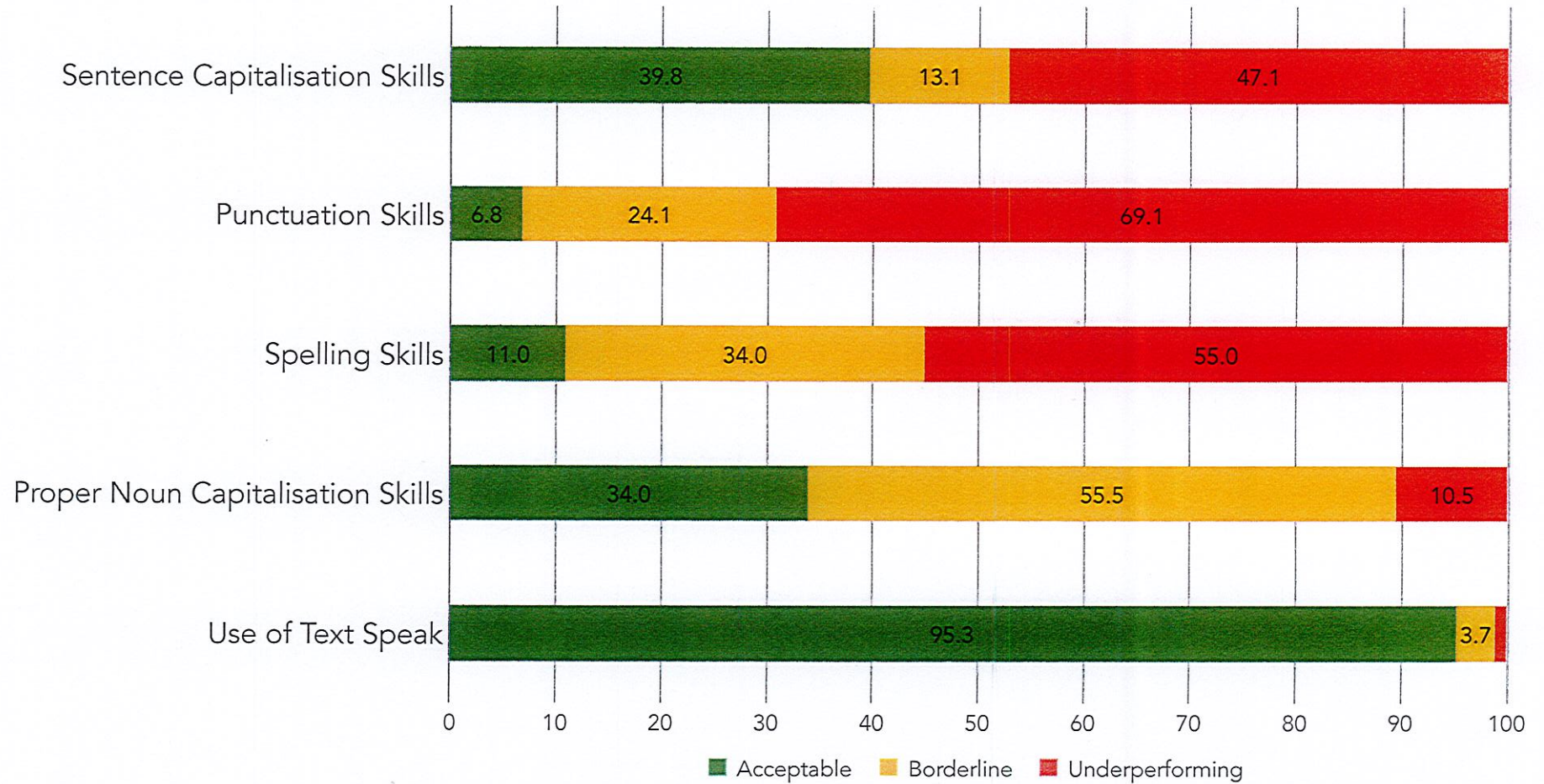


School Name:	Summerland School(2022)	School Number:	6937
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	<h2>Writing</h2>
Annual Aim:	<p>Analysis of Variance will identify areas of focus in Writing. Alongside this priority, we have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures.</p> <ul style="list-style-type: none"> To increase the number of akonga / learners achieving 'at' or 'above' the expected levels in writing
Target:	<p>Identified Target Cohorts 2022: For year 5 & 6 to achieve 'at' or 'above' expected writing levels by the end of 2022</p>
Baseline Data:	<ul style="list-style-type: none"> We used the writers tool box (CSI) as a means of identifying the key writing skills needed for success. The report covered spelling, punctuation as well as fluency, structure, style, precision and clarity. The report established the baseline data <ul style="list-style-type: none"> Development is the writer expanding ideas across three or more sentences. Development takes the reader deeper into a piece of writing. The Y5 students 15% were 'at' or 'above' & Y6 students were 17% 'at' or 'above'- development is an area for intervention Struggling writers are students who have incomplete sentences and have a clear literacy need. Y5 students 37% were below or well below and Y6 had 40% of struggling writers* Punctuation skills showed 13.1% in Y5 & Y6 were below and 47.1 % were well below

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>Specific actions carried out by the school in writing;</p> <ul style="list-style-type: none"> All teachers received PLD in the CODE (a spelling programme Y1-Y6) All akonga were assessed to get a better understanding of where the gaps in knowledge are Coaches (expert teachers) worked with classroom teachers modelling / observing Target learners given extra support – small grp instruction with learning trained learning assistants Year level meetings were held to discuss strategies to support akonga Developed a writing moderation matrix across our Kahui Ako to assist with more consistent assessment 	<p>Writing data was collected at the start of the year and each term to track progress.</p> <p>At the end of 2022:</p> <ul style="list-style-type: none"> 69% of Year2 students were well below or below Y3 students 62% were well below or below, Y4 56% were below or well below; Y5 50% were below or well below; Y6 45% were below or well below or below 	<ul style="list-style-type: none"> Our assessment practices were refined Writing moderation tool was introduced Teachers need time to imbed new approaches to writing and reading Teachers were encouraged to share data and progress regularly which kept a focus on the akonga achievement 	<ul style="list-style-type: none"> All teachers will be given an opportunity to work with our PLD facilitator : The writers toolbox Coaches will work with teachers to observe and guide best practice We will continue to track and monitor all akonga reading progress We will continue to refine our assessment practices in line with current research All students will be monitored each term to check progress
Planning for next year:			
<ul style="list-style-type: none"> All teaching staff involved in writers tool box workshops Regular year level meetings with teachers to discuss progress and strategies for ‘struggling’ learners Assessments more in line with best practice 			

Technical Skills: at a Glance



School

Summerland School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$9,641.90 (excluding GST). A great deal of funding went towards regular sport and physical education sessions within a class context with a facilitator from Playball West Auckland working alongside the classroom teachers. This targeted fundamental movement skills, developing coordination but more importantly getting kids playing and enjoying sport. The number of students participating in organised sport was difficult to gauge last year as the beginning of the year was still impacted by Covid-19 and there were some families who were hesitant to sign their children up. We used some of this funding to put towards fitness equipment for a kids bootcamp group. These children enjoyed extending their fitness capabilities learning how to use the equipment safely. Towards the end of the year, our events in school were able to run just in a slightly different way to normal but it was great to see our children out and enjoying physical activity. We are continuing to work with whanau and our community to encourage participation in organised sports for 2023.

Summerland Primary Statement of Compliance with Employment Policy

As of 31 December 2022, the Summerland Primary Board has ensured the fair and proper treatment of it's employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contact
- Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias.
- Confirming that it meets all its Equal Employment Opportunity requirements

Signed: 

(Barb Dysart, Co-Principal)