

Bruce McLaren Intermediate School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1238
Principal:	Liz Wood
School Address:	61-69 Bruce McLaren Road, Henderson, Auckland 0612
School Postal Address:	61-69 Bruce McLaren Road, Henderson, Auckland 0612
School Phone:	09 836 3175
School Email:	admin@brucemclaren.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

Bruce McLaren Intermediate School**Members of the Board**

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Teena Cains	Presiding Member	Elected September 2022	September 2025
Liz Wood	Principal	Ex-officio	
Nicholas Powell	Parent Rep	Re elected September 2022	September 2025
Roy Dumble	Parent Rep	Elected May 2019	September 2022
Carol Botica	Parent Rep	Elected May 2019	September 2022
Sarah Mason	Parent Rep	Elected May 2019	September 2022
Lara Williams	Parent Rep	Elected May 2019	September 2022
Helen Magasiva	Staff Rep	Re elected September 2022	September 2025
Rachel Morgan	Parent Rep	Elected September 2022	September 2025

BRUCE MCLAREN INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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	Financial Statements
--	-----------------------------

1	Statement of Responsibility
---	-----------------------------

2	Statement of Comprehensive Revenue and Expense
---	--

3	Statement of Changes in Net Assets/Equity
---	---

4	Statement of Financial Position
---	---------------------------------

5	Statement of Cash Flows
---	-------------------------

6 - 18	Notes to the Financial Statements
--------	-----------------------------------

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Bruce McLaren Intermediate 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.

Teena Cains

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

31 May 2023

Date:

Liz Wood

Full Name of Principal

DocuSigned by:

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Signature of Principal

30 May 2023

Date:

Bruce McLaren Intermediate 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	3,777,418	3,419,370	3,568,072
Locally Raised Funds	3	133,533	103,000	55,875
Interest Income		4,046	350	349
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		3,914,997	3,522,720	3,624,296
Expenses				
Locally Raised Funds	3	87,812	76,600	21,922
Learning Resources	4	2,023,334	2,116,965	2,048,597
Administration	5	251,369	266,285	237,845
Finance		1,137	500	1,792
Property	6	1,139,389	1,080,746	1,076,854
Loss on Disposal of Property, Plant and Equipment		3,963	-	5,184
		3,507,004	3,541,096	3,392,194
Net Surplus / (Deficit) for the year		407,993	(18,376)	232,102
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		407,993	(18,376)	232,102

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

Bruce McLaren Intermediate 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		782,618	782,618	550,516
Total comprehensive revenue and expense for the year		407,993	(18,376)	232,102
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,578	-	-
Equity at 31 December		1,207,189	764,242	782,618

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.

Bruce McLaren Intermediate 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	885,461	492,670	566,203
Accounts Receivable	8	252,256	140,567	128,785
GST Receivable		15,618	3,000	2,496
Prepayments		35,105	12,000	11,053
Inventories	9	561	500	561
Funds Receivable for Capital Works Projects	15	13,154	-	-
		1,202,155	648,737	709,098
Current Liabilities				
Accounts Payable	11	259,853	193,500	176,516
Revenue Received in Advance	12	21,562	10,000	61,473
Provision for Cyclical Maintenance	13	55,220	82,417	46,750
Finance Lease Liability	14	5,658	10,352	9,280
Funds held for Capital Works Projects	15	74,045	-	-
		416,338	296,269	294,019
Working Capital Surplus/(Deficit)		785,817	352,468	415,079
Non-current Assets				
Property, Plant and Equipment	10	534,216	435,242	487,742
		534,216	435,242	487,742
Non-current Liabilities				
Provision for Cyclical Maintenance	13	108,832	9,427	115,164
Finance Lease Liability	14	4,012	14,041	5,039
		112,844	23,468	120,203
Net Assets		1,207,189	764,242	782,618
Equity		1,207,189	764,242	782,618

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

Bruce McLaren Intermediate 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		912,968	850,419	1,071,003
Locally Raised Funds		131,923	90,128	74,577
Goods and Services Tax (net)		(13,122)	(504)	16,702
Payments to Employees		(239,710)	(392,816)	(366,236)
Payments to Suppliers		(405,754)	(603,184)	(406,767)
Interest Paid		(1,137)	(500)	(1,792)
Interest Received		4,046	350	349
Net cash from/(to) Operating Activities		389,214	(56,107)	387,836
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(141,706)	(27,500)	(65,614)
Net cash from/(to) Investing Activities		(141,706)	(27,500)	(65,614)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,578	-	
Finance Lease Payments		(5,719)	10,074	(8,448)
Funds Administered on Behalf of Third Parties		60,891	-	47,877
Net cash from/(to) Financing Activities		71,750	10,074	39,429
Net increase/(decrease) in cash and cash equivalents		319,258	(73,533)	361,651
Cash and cash equivalents at the beginning of the year	7	566,203	566,203	204,552
Cash and cash equivalents at the end of the year	7	885,461	492,670	566,203

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.

Bruce McLaren Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19b.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) 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:

Board Owned Buildings	40 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

k) 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.

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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to 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.

o) 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.

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 school 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 and accounts receivable. All of these financial assets 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 and finance lease 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.

t) 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	1,076,015	889,264	1,047,116
Teachers' Salaries Grants	1,795,749	1,700,000	1,690,850
Use of Land and Buildings Grants	905,654	830,106	830,106
	<u>3,777,418</u>	<u>3,419,370</u>	<u>3,568,072</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,050.

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	1,680	25,000	3,278
Fees for Extra Curricular Activities	128,044	76,000	48,762
Trading	3,809	2,000	3,835
	<u>133,533</u>	<u>103,000</u>	<u>55,875</u>
Expenses			
Extra Curricular Activities Costs	86,846	75,100	17,435
Trading	966	1,500	4,487
	<u>87,812</u>	<u>76,600</u>	<u>21,922</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>45,721</u>	<u>26,400</u>	<u>33,953</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	52,360	97,600	60,886
Equipment Repairs	217	1,500	1,016
Information and Communication Technology	21,463	18,000	13,397
Library Resources	(23)	500	287
Employee Benefits - Salaries	1,858,975	1,903,365	1,877,275
Staff Development	9,442	16,000	16,348
Depreciation	80,900	80,000	79,388
	<u>2,023,334</u>	<u>2,116,965</u>	<u>2,048,597</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	10,672	9,810	8,500
Board Fees	2,445	2,000	1,977
Board Expenses	8,211	6,000	4,607
Communication	5,122	4,700	4,540
Consumables	13,433	10,500	9,138
Operating Lease	947	5,000	-
Other	63,955	79,075	59,998
Employee Benefits - Salaries	128,276	132,200	129,401
Insurance	2,821	500	3,142
Service Providers, Contractors and Consultancy	15,487	16,500	16,542
	251,369	266,285	237,845

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,469	18,500	15,341
Consultancy and Contract Services	60,503	55,000	51,074
Cyclical Maintenance Provision	2,138	30,000	1,966
Grounds	20,707	8,500	5,884
Heat, Light and Water	30,477	32,000	29,575
Rates	123	150	123
Repairs and Maintenance	43,858	41,000	86,978
Use of Land and Buildings	905,654	830,106	830,106
Security	8,066	7,500	7,287
Employee Benefits - Salaries	50,394	57,990	48,520
	1,139,389	1,080,746	1,076,854

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	485,461	492,670	566,203
Short-term Bank Deposits	400,000	-	-
Cash and cash equivalents for Statement of Cash Flows	885,461	492,670	566,203

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

Of the \$885,461 Cash and Cash Equivalents, \$74,045 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	9,900	10,000	10,276
Allowance for impairment of receivables	(9,033)	(9,433)	(9,953)
Banking Staffing Underuse	124,202	-	-
Teacher Salaries Grant Receivable	127,187	140,000	128,462
	252,256	140,567	128,785
Receivables from Exchange Transactions	867	567	323
Receivables from Non-Exchange Transactions	251,389	140,000	128,462
	252,256	140,567	128,785

9. Inventories

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	561	500	561
	561	500	561

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	214,083	14,800			(7,925)	220,958
Furniture and Equipment	207,489	32,639			(33,456)	206,672
Information and Communication Technology	47,537	78,399			(32,955)	92,981
Leased Assets	12,462	5,499	(3,732)		(5,821)	8,408
Library Resources	6,171		(231)		(743)	5,197
Balance at 31 December 2022	487,742	131,337	(3,963)	-	(80,900)	534,216

The net carrying value of equipment held under a finance lease is **\$8,408 (2021: \$12,462)**

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	333,074	(112,116)	220,958	318,274	(104,191)	214,083
Furniture and Equipment	750,842	(544,170)	206,672	718,201	(510,712)	207,489
Information and Communication Technology	416,003	(323,022)	92,981	337,604	(290,067)	47,537
Leased Assets	24,085	(15,677)	8,408	34,455	(21,993)	12,462
Library Resources	35,267	(30,070)	5,197	36,639	(30,468)	6,171
Balance at 31 December	1,559,271	(1,025,055)	534,216	1,445,173	(957,431)	487,742

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	117,929	40,000	35,793
Accruals	8,790	9,000	8,500
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	128,242	140,000	128,462
Employee Entitlements - Leave Accrual	4,892	4,500	3,761
	<u>259,853</u>	<u>193,500</u>	<u>176,516</u>

Payables for Exchange Transactions	259,853	193,500	176,516
	<u>259,853</u>	<u>193,500</u>	<u>176,516</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	38,845
Other revenue in Advance	21,562	10,000	22,628
	<u>21,562</u>	<u>10,000</u>	<u>61,473</u>

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	161,914	161,914	167,838
Increase to the Provision During the Year	16,453	30,000	17,729
Use of the Provision During the Year	(14,315)	-	(23,653)
Provision at the End of the Year	<u>164,052</u>	<u>191,914</u>	<u>161,914</u>
Cyclical Maintenance - Current	55,220	82,417	46,750
Cyclical Maintenance - Non current	108,832	9,427	115,164
	<u>164,052</u>	<u>91,844</u>	<u>161,914</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

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	6,280		10,186
Later than One Year and no Later than Five Years	4,256		5,173
Later than Five Years	(866)		(1,039)
	<u>9,670</u>	<u>-</u>	<u>14,320</u>
Represented by			
Finance lease liability - Current	5,658		9,280
Finance lease liability - Non current	4,012		5,039
	<u>9,670</u>	<u>-</u>	<u>14,319</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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
		\$	\$	\$	\$	\$
Fire Alarm System - 238671	<i>In Progress</i>	-	108,000	(33,955)		74,045
Electronic School Sign - 234376	<i>In Progress</i>	-	19,101	(32,255)		(13,154)
Totals		<u>-</u>	<u>127,101</u>	<u>(66,210)</u>	<u>-</u>	<u>60,891</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	74,045
Funds Receivable from the Ministry of Education	(13,154)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Concrete to Courtyard	<i>Completed</i>	927		(927)		-
SIP Landscaping	<i>Completed</i>	1,178	765	(1,943)		-
Door Replacement	<i>Completed</i>	(1,200)	1,200			-
Totals		<u>905</u>	<u>1,965</u>	<u>(2,870)</u>	<u>-</u>	<u>-</u>

16. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	2,445	1,977
Leadership Team Remuneration	388,476	361,172
Full-time equivalent members	3	3
Total key management personnel remuneration	390,921	363,149

There are 4 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	165-170	145-150
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	2.00	2.00
110-120	1.00	
	3.00	2.00

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

18. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

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

Additional Funding Wash-up Payment:

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 and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022.
(Capital commitments at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.
(Operating commitments at 31 December 2021: nil)

20. 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	885,461	492,670	566,203
Receivables	252,256	140,567	128,785
Total Financial assets measured at amortised cost	<u>1,137,717</u>	<u>633,237</u>	<u>694,988</u>

Financial liabilities measured at amortised cost

	2022	2022	2021
	259,853	193,500	176,516
Payables	9,670	24,393	14,319
Finance Leases			
Total Financial Liabilities Measured at Amortised Cost	<u>269,523</u>	<u>217,893</u>	<u>190,835</u>

21. Events After Balance Date

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

22. Comparatives

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Bruce McLaren Intermediate's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Bruce McLaren Intermediate (the School). The Auditor-General has appointed me, Steve Hayes, 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 2 to 18, 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 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 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, 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 Bruce McLaren Intermediate.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

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



Analysis of Variance Reporting



School Name:	Bruce McLaren Intermediate School	School Number:	1238
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement		
Annual Aim:	<p>To increase attendance through engagement of students, especially whānau of students at risk with learning.</p> <p>To increase the number of students achieving at or above BMIS Expectation of the NZC.</p>		
Target:	To accelerate the achievement in Reading of the 51% of 2022 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.		
Baseline Data:	<p>Year 7 Reading: EOY 2022</p> <p>51% Year 7s not achieving BMIS Expectation</p> <p>60% Year 7 males not achieving BMIS Expectation</p> <p>41% Year 7 females not achieving BMIS Expectation</p> <p>62% Year 7 Maori males not achieving BMIS Expectation</p> <p>88% Year 7 Pasifika males not achieving BMIS Expectation</p>		

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>
<ul style="list-style-type: none"> •Students identified not achieving BMIS Expectations were placed on a reading support programme to get mileage and comprehension. • Focused on hauora during the multiple interruptions that disrupted student learning and consistency of one-on-one support 	<ul style="list-style-type: none"> •The 51% of students identified as having not yet met the BMIS Expectation at the end of 2022. 	<ul style="list-style-type: none"> •Appropriateness of intervention programmes to individual need •Professional development on the reading programmes in the school that are under utilised 	<ul style="list-style-type: none"> •A use of a clear progression used for students to transition along and teachers understanding of this. •Designated staff to PROBE every student across the school. •Ownership of student learning. •PROBE progression to be implemented. •More specific targeting of students to particular programmes. •Reading needs to be integrated with the writing. •Greater inclusion of intervention programmes into classroom planning. •Students who work consistently with support personnel are to be regularly assessed and transitioned, where required, through the intervention steps. •Inclusion of identified students into a tiered intervention plan. <ul style="list-style-type: none"> - Learning Staircase, 4 minute prog, Rainbow Reading, Fast Forward, Toxic. •Alignment of intervention programmes linking back into the classroom •Create a transition plan between specialist programmes and classrooms utilising the Learning Map as the school context to do this. •Interventions continually refined and new ones trailed.

Planning for next year:

Planning for 2023

The school has invested in the Reading support and interventions strategies and will continue to do so but changes will be made to how these are set up this year, striving for greater positive results. These changes will continue to evolve in to 2023 especially around fine-tuning to ensure that all planning and classroom practise reflects interventions and needs of specific cohort groups.

Utilisation of Learning Maps is crucial to our progressing further and challenging thinking and learning but giving us the school-wide context needed and the link with community that has been lacking.



Analysis of Variance Reporting



School Name:	Bruce McLaren Intermediate School	School Number:	1238
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement		
Annual Aim:	<p>To engage students and whānau to enhance attendance, especially those with at risk learners.</p> <p>To increase the number of students achieving at or above BMIS Expectation of the NZC.</p>		
Target:	To accelerate the achievement in Writing of the 56% of 2022 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.		
Baseline Data:	<p>Year 7 Writing: EOY 2022</p> <p>56% Year 7s not achieving BMIS Expectation</p> <p>61% Year 7 males not achieving BMIS Expectation</p> <p>49% Year 7 females not achieving BMIS Expectation</p> <p>59% Year 7 Māori males not achieving BMIS Expectation</p> <p>82% Year 7 Pasifika males not achieving BMIS Expectation</p>		

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>
<ul style="list-style-type: none"> • Focused on hauora due to the multiple programme interruptions that disrupted teaching and learning. 	<ul style="list-style-type: none"> • Māori males improved 13% by the End of Year from Mid-Year 2022. 	<ul style="list-style-type: none"> • Enculturation and growing teacher knowledge of use of data to provide evidence for programmes. • There was a need for intensive training to implement the use of teaching tools to train teachers to assess and moderate writing. • School wide changes in the delivery of writing. • Developing a consistent approach with teachers' moderation. • Collaborative staff meetings to review, reassess and redevelop approaches. 	<ul style="list-style-type: none"> • Start to introduce and utilise individual Learning Maps for seeing how students write best. • Develop a consistent approach to writing across the school. The 'BMIS Way' of Writing to be established and adhered to. • Writing Clothesline to become compulsory for all classrooms, as are 5-10 minute fun warm-up activities. • Student voice data to indicate improved attitudes towards writing and higher levels of student agency. • Allow for across school visits, observations and professional ongoing dialogue. • Utilisation of PaCT resource.
Planning for next year:			
Planning for next year: 2023 Incorporate interventions, trial these and develop. Utilisation of PaCT. Learning Maps are to drive students' writing and to be shared with parents/whanau. Utilise and challenge professional learning through the inclusion of CoL. Appointed Within School Leaders to focus on National Education Learning Priority and specifically, BMIS context for raising student achievement in Writing. Set-up a coaching model releasing one teacher for half a day a week to work alongside teachers and use Māori and Pasifika males as mentors across the school.			



Analysis of Variance Reporting



School Name:	Bruce McLaren Intermediate School	School Number:	1238
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced by achievement		
Annual Aim:	<p>To engage with students and whānau to increase attendance, especially whānau of a child with at risk learning issues.</p> <p>To increase the number of students achieving at or above BMIS Expectation of the NZC.</p>		
Target:	To accelerate the achievement in Mathematics of the 63% of 2022 Year 7 students identified as having not yet met the BMIS Expectations of the NZC, through the utilisation of specific intervention strategies, so that they may achieve the BMIS Expectations.		
Baseline Data:	<p>Year 7 Mathematics: EOY 2022</p> <p>63% Year 7s not achieving BMIS Expectation</p> <p>58% Year 7 males not achieving BMIS Expectation</p> <p>69% Year 7 females not achieving BMIS Expectation</p> <p>82% Year 7 Māori Males not achieving BMIS Expectation</p> <p>70% Year 7 Pasifika Males not achieving BMIS Expectation</p>		

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>
<ul style="list-style-type: none"> • Focus on evidence-based data, analyse areas of student need. • Co-planning, use of data to drive programme and teacher content knowledge was addressed. <p>Focused on hauora, and attendance.</p>	<ul style="list-style-type: none"> • This was interrupted due to the numerous interruptions that impacted on teaching and learning programmes beyond control. • Year 8 Mathematics: EOY 2022 61% Year 8s not achieving BMIS Expectation <p>58% Year 8 males not achieving BMIS Expectation</p> <p>66% Year 8 females not achieving BMIS Expectation</p> <p>58% Year 8 Māori Males not achieving BMIS Expectation</p> <p>68% Year 8 Pasifika Males not achieving BMIS Expectation</p>	<ul style="list-style-type: none"> • The 62% of students identified as having not yet met the BMIS Expectation at the end of 2022 was similar to 60% by the end of 2021 <p>This was due to the focus each teacher had as TAI on a target group of students which the data and programmes were visited regularly while having hauora as the focus on during multiple interruptions to teaching and learning programmes.</p>	<ul style="list-style-type: none"> • Identify target students and track and monitor closely. • Be more aggressive and creative with the explicit teaching of Number. • Share results/feedback from the Māori and Pasifika cohorts with staff and implement some of the approaches school-wide. • Hook the community in early on in T2+ with Learning Maps and Maths Buddy. • Identify small group 15 of Māori and Pasifika students to attend a once per week Maths (number) group taught by 'teacher expert' of Maths. • Established high expectations for classroom programmes, driven by the use of Maths Buddy to consolidate and extend learning but also to connect with home. • Weekly graphing of each student's progress with Basic Facts in individual Student e-Portfolio/SeeSaw.
Planning for next year:			
Planning for next year: 2023 Increase our Mathematical knowledge and teacher capacity but also to investigate teaching Number through Inquiry. Look to have support groups on offer for Mathematics support in 2023+ in particular for Pasifika and Māori students. Continue to build capacity and knowledge of the Maths curriculum (refresh) – using the PaCT tool and embed the use of a range of assessment tools.			

2022 KiwiSport Funding

\$4 620.00

Allocated money for KiwiSport was used to subsidize student bus/van transport to and from sporting fixtures due to the lack of parental ability to transport to these.

Money was also used to ensure that after school sporting activities, such as Water Polo and Netball fees, were inclusive for any ākonga to participate and not exclusive – only for those who could afford to pay.

The money was also used to purchase new equipment required for PE skills and games.

Entrant fees to AIMS Games to ensure participation.

The need to release teachers to upskill in Health & PE Curriculum for improved student outcomes, especially around mental health and wellbeing of ākonga, was supported by the KiwiSport Funding.