

# NEWTON CENTRAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1392
<b>Principal:</b>	Riki Teteina
<b>School Address:</b>	Monmouth St, Grey Lynn, Auckland 1021
<b>School Postal Address:</b>	Monmouth St, Grey Lynn, Auckland 1021
<b>School Phone:</b>	09-3786883
<b>School Email:</b>	<a href="mailto:admin@newton.school.nz">admin@newton.school.nz</a>

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Riki Teteina	Principal	Appointed	Resigned Dec-22
Chris Carrington	Treasurer	Co-opted	Sep-24
Dena Jacobs	Parent Representative	Co-opted	Resigned May-22
Dena Jacobs	Parent Representative	Co-opted Sept-22	Sep-24
Fa'amanu Akeripa	Parent Representative	Elected	May-25
Fiona Parr	Parent Representative	Elected	Resigned Dec-22
Geoff Ward	Parent Representative	Elected	Resigned Jan-22
Hama McNeill	Co-Presiding Member	Co-opted	Resigned Sep-22
Hannah Andrews	Co-Presiding Member	Re-Elected	May-25
Ian Howard	Parent Representative	Elected	May-25
Kim Hankins	Staff Rep	Re-Elected	Sep-22
Kiri Donaldson	Parent Representative	Re-Elected	Sep-22
Margie Tukerangi	Co-Presiding Member from Sep 2022, Parent Representative prior	Co-opted	Sep-24
Moa Haar-Simmonds	Co-Presiding Member resigned role Feb 2022, Parent Representative	Co-opted	Resigned May-22
Moa Haar-Simmonds	Parent Representative	Co-opted Sept-22	Sep-24
Rebecca Alekzander	Parent Representative	Re-Elected	Sep-22
Sarah Mills	Parent Representative	Appointed	Sep-22
Sian Clancy	Secretary	Elected	May-25
Trudi Kareko	Staff Rep	Elected	May-25

# NEWTON CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2022

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# Newton Central 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.

Margaret Tukerangi

Full Name of Presiding Member



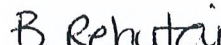
Signature of Presiding Member

08 – 06 – 2023

Date:

Bryan Rehutai

Full Name of Principal



Signature of Principal

6.6.2023

Date:

# Newton Central School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	4,492,199	3,838,601	4,063,923
Locally Raised Funds	3	146,229	119,637	182,092
Use of Proprietor's Land and Buildings		-	-	-
Interest Income		8,680	2,400	3,137
<b>Total Revenue</b>		<b>4,647,108</b>	<b>3,960,638</b>	<b>4,249,152</b>
<b>Expenses</b>				
Locally Raised Funds	3	24,135	27,629	48,993
Learning Resources	4	2,745,634	2,450,393	2,523,238
Administration	5	311,635	224,790	211,586
Finance		1,655	2,050	225
Property	6	1,428,950	1,350,971	1,323,522
Loss on Disposal of Property, Plant and Equipment		21,803	-	30
		4,533,812	4,055,833	4,107,594
<b>Net Surplus / (Deficit) for the year</b>		<b>113,296</b>	<b>(95,195)</b>	<b>141,558</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>113,296</b>	<b>(95,195)</b>	<b>141,558</b>

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

# Newton Central School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		472,929	472,929	327,056
Total comprehensive revenue and expense for the year		113,296	(95,195)	141,558
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		19,500	-	4,315
<b>Equity at 31 December</b>		605,725	377,734	472,929
Accumulated comprehensive revenue and expense		605,725	377,734	472,929
Reserves		-	-	-
<b>Equity at 31 December</b>		605,725	377,734	472,929

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.

# Newton Central School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	298,241	150,000	66,701
Accounts Receivable	8	314,636	306,501	212,754
Prepayments		2,348	2,500	-
Inventories	9	4,218	4,500	4,115
Investments	10	302,360	139,733	400,000
Funds Receivable for Capital Works Projects		-	-	-
		921,803	603,234	683,570
<b>Current Liabilities</b>				
GST Payable		1,845	1,500	909
Accounts Payable	12	391,484	365,500	243,991
Revenue Received in Advance	13	59,096	47,500	49,987
Provision for Cyclical Maintenance	14	43,335	25,000	96,829
Finance Lease Liability	15	9,392	6,500	11,659
Funds held for Capital Works Projects	16	-	-	979
		505,152	446,000	404,354
<b>Working Capital Surplus/(Deficit)</b>		416,651	157,234	279,216
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	219,401	225,000	202,677
		219,401	225,000	202,677
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	25,958	-	-
Finance Lease Liability	15	4,369	4,500	8,964
		30,327	4,500	8,964
<b>Net Assets</b>		605,725	377,734	472,929
<b>Equity</b>		605,725	377,734	472,929

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

# Newton Central School Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,062,472	713,212	946,415
Locally Raised Funds		163,586	136,011	163,870
International Students		-	1,500	1,735
Goods and Services Tax (net)		936	591	(8,542)
Payments to Employees		(624,279)	(562,654)	(633,785)
Payments to Suppliers		(367,489)	(361,167)	(293,634)
Interest Paid		(1,655)	(2,050)	(225)
Interest Received		7,094	1,147	3,525
Net cash from/(to) Operating Activities		240,665	(73,410)	179,359
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(118,910)	(83,956)	(41,427)
Purchase of Investments		97640	260,267	(100,000)
Net cash from/(to) Investing Activities		(21,270)	176,311	(141,427)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		19,500	-	4,315
Finance Lease Payments		(6,378)	(18,623)	(11,859)
Funds Administered on Behalf of Third Parties		(979)	(979)	(99,431)
Net cash from/(to) Financing Activities		12,143	(19,602)	(106,975)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>231,538</b>	<b>83,299</b>	<b>(69,043)</b>
Cash and cash equivalents at the beginning of the year	7	66,701	66,701	135,744
<b>Cash and cash equivalents at the end of the year</b>	7	<b>298,239</b>	<b>150,000</b>	<b>66,701</b>

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

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

# Newton Central School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Newton Central 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	04-05 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 students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

**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) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**o) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**p) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**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	1,086,097	748,212	926,415
Teachers' Salaries Grants	2,224,916	1,956,769	2,003,888
Use of Land and Buildings Grants	1,181,186	1,133,620	1,133,620
	<u>4,492,199</u>	<u>3,838,601</u>	<u>4,063,923</u>

The school has opted in to the donations scheme for this year. Total amount received was \$51,900.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	40,660	30,983	21,016
Fees for Extra Curricular Activities	15,388	28,320	51,217
Trading	48,583	39,554	33,254
Fundraising & Community Grants	27,248	15,000	64,823
Other Revenue	14,350	4,280	10,047
International Student Fees	-	1,500	1,735
	<u>146,229</u>	<u>119,637</u>	<u>182,092</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,630	15,119	31,791
Trading	222	300	2,590
Fundraising and Community Grant Costs	-	-	12,316
Other Locally Raised Funds Expenditure	13,125	11,900	1,907
International Student - Employee Benefit - Salaries	1,094	-	214
International Student - Other Expenses	64	310	175
	<u>24,135</u>	<u>27,629</u>	<u>48,993</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>122,094</u>	<u>92,008</u>	<u>133,099</u>

During the year the School hosted 0 International students (2021:2)

#### 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	64,693	48,984	27,025
Information and Communication Technology	20,118	16,500	16,066
Library Resources	1,895	2,100	2,204
Employee Benefits - Salaries	2,538,004	2,276,938	2,372,890
Staff Development	52,013	35,238	47,780
Depreciation	68,911	70,633	57,273
	<u>2,745,634</u>	<u>2,450,393</u>	<u>2,523,238</u>

#### 5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	9,186	8,520	9,810
Board Fees	3,760	3,200	3,700
Board Expenses	19,815	21,093	2,975
Communication	2,953	2,550	2,231
Consumables	17,563	17,100	19,615
Legal Fees	339	-	339
Other	13,553	14,597	19,297
Employee Benefits - Salaries	232,240	150,485	144,810
Insurance	3,538	3,233	5,401
Service Providers, Contractors and Consultancy	8,688	4,012	3,408
	<u>311,635</u>	<u>224,790</u>	<u>211,586</u>

#### 6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	11,561	13,440	10,508
Cyclical Maintenance Provision	41,423	20,000	16,000
Grounds	7,506	12,050	9,085
Heat, Light and Water	27,688	27,908	22,156
Repairs and Maintenance	37,359	18,000	12,422
Use of Land and Buildings	1,181,186	1,133,620	1,133,620
Security	1,782	2,600	1,892
Employee Benefits - Salaries	120,445	123,353	117,839
	<u>1,428,950</u>	<u>1,350,971</u>	<u>1,323,522</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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	298,241	150,000	66,201
Short-term Bank Deposits	-	-	500
Bank Overdraft	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>298,241</u>	<u>150,000</u>	<u>66,701</u>

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

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	3,474	55,000	40,361
Receivables from the Ministry of Education	63,250	-	-
Interest Receivable	1,833	1,500	247
Teacher Salaries Grant Receivable	246,079	250,001	172,146
	<u>314,636</u>	<u>306,501</u>	<u>212,754</u>
Receivables from Exchange Transactions	5,307	56,500	40,608
Receivables from Non-Exchange Transactions	309,329	250,001	172,146
	<u>314,636</u>	<u>306,501</u>	<u>212,754</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	296	500	295
School Uniforms	3,922	4,000	3,820
	<u>4,218</u>	<u>4,500</u>	<u>4,115</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset	302,360	139,733	400,000
Short-term Bank Deposits	-	-	-
Total Investments	<u>302,360</u>	<u>139,733</u>	<u>400,000</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	34,718		(21,803)	-	(1,328)	11,587
Furniture and Equipment	101,838	85,409	-	-	(24,580)	162,667
Information and Communication Technology	39,057	15,733	-	-	(29,032)	25,758
Leased Assets	18,486	5,776	-	-	(12,866)	11,396
Library Resources	8,578	520	-	-	(1,105)	7,993
<b>Balance at 31 December 2022</b>	<b>202,677</b>	<b>107,438</b>	<b>(21,803)</b>	<b>-</b>	<b>(68,911)</b>	<b>219,401</b>

The net carrying value of finance lease is 2022 **\$11,396 (2021: \$18,486)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	12,879	(1,292)	11,587	64,180	(29,462)	34,718
Furniture and Equipment	484,063	(321,397)	162,666	398,654	(296,816)	101,838
Information and Communication T	214,079	(188,321)	25,758	198,346	(159,289)	39,057
Leased Assets	57,921	(46,525)	11,396	69,390	(50,904)	18,486
Library Resources	59,324	(51,330)	7,994	58,804	(50,226)	8,578
<b>Balance at 31 December</b>	<b>828,266</b>	<b>(608,865)</b>	<b>219,401</b>	<b>789,374</b>	<b>(586,697)</b>	<b>202,677</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	51,200	35,000	23,569
Accruals	14,971	12,500	11,630
Banking Staffing Overuse	11,208	-	-
Employee Entitlements - Salaries	279,419	290,000	172,146
Employee Entitlements - Leave Accrual	34,686	28,000	36,646
	<b>391,484</b>	<b>365,500</b>	<b>243,991</b>
Payables for Exchange Transactions	391,484	365,500	243,991
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>391,484</b>	<b>365,500</b>	<b>243,991</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	48,639	40,000	20,000
Other revenue in Advance	10,457	7,500	29,987
	59,096	47,500	49,987

### 14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	96,829	96,829	80,829
Increase to the Provision During the Year	(27,536)	(71,829)	16,000
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	69,293	25,000	96,829
Cyclical Maintenance - Current	43,335	25,000	96,829
Cyclical Maintenance - Non current	25,958	-	-
	69,293	25,000	96,829

Per the cyclical maintenance schedule the school is next expected to undertake painting works during [year]. This plan is based on the schools 10 Year Property plan / [other source of evidence]

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 / [other source of evidence]

### 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	9,392	8,500	11,659
Later than One Year and no Later than Five Years	4,370	4,000	8,964
Later than Five Years	-	(1,500)	-
	13,762	11,000	20,623
<b>Represented by</b>			
Finance lease liability - Current	9,392	6,500	11,659
Finance lease liability - Non current	4,370	4,500	8,964
	13,762	11,000	20,623

## 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 9.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions Asset Reco \$	Closing Balances \$
Block 8 ILE		(18,559)	28,481	(9,350)	572	-
Hall Extension		871	-	-	871	-
Car Park Refurbishment		-	-	-	-	-
Playground Upgrade		17,029	11,392	(89,719)	61,298	-
Shade Structure		1,638	-	(1,638)	-	-
		-	-	-	-	-
Totals		979	39,873	(100,707)	59,855	-

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
						-
						-
Block 8 ILE		12,788	235,544	(266,891)	-	(18,559)
Hall Extension		871	-	-	-	871
Car Park Refurbishment		87,717	28,541	(116,258)	-	-
Playground Upgrade		(483)	50,000	(32,488)	-	17,029
Shade Structure		(483)	40,000	(37,879)	-	1,638
Totals		100,410	354,085	(453,516)	-	979

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

979

-

## 17. Related Party Transactions

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

## 18. Remuneration

### *Key management personnel compensation*

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	3,760	3,700
<i>Leadership Team</i>		-
Remuneration	394,637	584,153
Full-time equivalent members	3.00	5.00
	<hr/>	<hr/>
Total key management personnel remuneration	398,397	587,853

There are 10 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly. 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 the school's covid response, 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	170-180	150-160
Benefits and Other Emoluments	5-6	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	1.00	5.00
110-120	3.00	-
	<u>4.00</u>	<u>5.00</u>

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

## 19. Compensation and Other Benefits Upon Leaving

There is no compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation.

## 20. 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.

## 21. Commitments

### (a) Capital Commitments

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

(Capital commitments at 31 December 2021: - \$ 171,740)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022. (Operating Commitments at 31st December 21: nil)

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	298,241	150,000	66,701
Receivables	314,636	306,501	212,754
Investments - Term Deposits	302,360	139,733	400,000
Total Financial assets measured at amortised cost	915,237	596,234	679,455

### Financial liabilities measured at amortised cost

Payables	391,484	365,500	243,991
Finance Leases	13,761	11,000	20,623
Total Financial Liabilities Measured at Amortised Cost	405,245	376,500	264,614

## 23. Events After Balance Date

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

## 24. Comparatives

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

## Independent Auditor's Report

### To the readers of Newton Central School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Newton Central School (the School). The Auditor-General has appointed me, Elaine Yong, 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 20, 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 13 June 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.

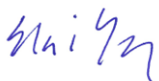
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Newton Central School.



**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

## ANNUAL PLAN REVIEW 2022 – AKO TAHI – SUPPORT KAIMAHI AS LEARNERS

STRATEGIC GOAL	STRATEGIC INITIATIVES	Actions	WHO <small>(Accountable)</small>	WHO <small>(Responsible)</small>	START DAY	COMPLETED BY	RAG STATUS	Cost	STATEMENT OF VARIANCE	NEXT STEPS	
Support Kaimahi As Learners (Our People)	Embed a high trust model of reflective practice.	1. Embed growth coaching to drive reflective practice/teacher inquiry <ol style="list-style-type: none"> <li>a. Continue to create a coaching culture at NCS focusing on staff appraisal process</li> <li>b. Induct new staff</li> <li>c. Team Leaders hold recorded coaching session once each term with each team member, with agreed relevant goal</li> <li>d. Professional conversations to be established as our way of discussing students in all settings</li> <li>e. Tutor teachers to use coaching framework with Beginning Teachers</li> </ol>	SLT	M.L.G Unit Holders All staff	Term 1	Week 8 Term 4			<ul style="list-style-type: none"> <li>While we have continued to make growth coaching a key focus during staff hui, the disjointed nature of 2022 has meant the process has been sporadic and is not yet embedded as regular professional practice</li> </ul>	<ul style="list-style-type: none"> <li>New Principal will need to seek PLD and training in this area.</li> <li>New Principal and SLT to finalise professional reflective practice systems in light of the removal of appraisals for teachers. This will mean:                             <ul style="list-style-type: none"> <li>o Gaining consensus on the structure for Professional reflection and collaboration (through professional learning groups) as it pertains to teaching standards and practices.</li> </ul> </li> </ul>	
	Foster collaborative practice	<ul style="list-style-type: none"> <li>Teachers and teacher aides re-engage in 'Working Together Workshops'                             <ol style="list-style-type: none"> <li>a. Develop common understanding of roles, expectations &amp; communication pathways through an audit</li> <li>b. Opportunities to be given for planning, observations, PLGs and professional team hui (Teacher Aides(TA), MoE, RTLB &amp; kaiako) collaborative planning using NZEI time</li> <li>c. TA paid for planning day with teaching staff beginning T2</li> </ol> </li> <li>Prioritise opportunities for collaboration through resourcing &amp; time allocation:                             <ol style="list-style-type: none"> <li>a. Team leaders to actively encourage members to plan together, share students where possible and work collaboratively</li> <li>b. Staff to actively seek opportunities for collaboration with colleagues</li> <li>c. Increased opportunities for observations within classes</li> </ol> </li> </ul>	DP	SENCOS	T1 – T2 2022	Term 2 2022			<ul style="list-style-type: none"> <li>This was not completed in 2022 due to covid challenges. Nevertheless, in Auraki, Teacher Aides developed greater collaboration out of necessity. With high absenteeism across the school, TA's needed to learn the roles of each other, and more importantly the other children and their social, emotional and behavioural needs.</li> </ul>	<ul style="list-style-type: none"> <li>Review job descriptions and ensure they are fit for purpose and maximising student support allocations</li> </ul>	
			<ul style="list-style-type: none"> <li>Prioritise opportunities for collaboration through resourcing &amp; time allocation:                             <ol style="list-style-type: none"> <li>a. Team leaders to actively encourage members to plan together, share students where possible and work collaboratively</li> <li>b. Staff to actively seek opportunities for collaboration with colleagues</li> <li>c. Increased opportunities for observations within classes</li> </ol> </li> </ul>	Principal/ DP	Kaimahi	Term 1	Term 4			<ul style="list-style-type: none"> <li>While we've seen increased collaboration within Te Akapūkāea,, in other areas of the school it has been haphazard.</li> </ul>	<ul style="list-style-type: none"> <li>The concept of collaboration will need to be reviewed by the BOT and Principal to ascertain if this is a key strategic goal in the future.</li> </ul>
	Prioritise staff wellbeing	<ol style="list-style-type: none"> <li>Continue to develop staff wellbeing initiatives</li> <li>PD on wellbeing &amp; resilience (Mitey)</li> <li>Create a strength-based career development path</li> <li>Our TERA values are the foundation of our professional relationships and interactions – Kaimahi profile</li> </ol>	Principal/ DP Wellbeing WSL	All staff	Term 1	Term 4			<ul style="list-style-type: none"> <li>The 2022 NZCER survey results indicated that there was a high level of staff indicating their wellbeing was positive.</li> <li>With teams being isolated for most of the year, it resulted in greater autonomy amongst teams and a genuine commitment to one another. This meant that team leaders were actively supporting their staff, and vice versa. There does feel like a greater sense of resilience than pre-covid.</li> <li>The introduction of MITEY has also supported a greater sense of resilience</li> </ul>	<ul style="list-style-type: none"> <li>Continue to monitor staff wellbeing statistics through the use of the NZCER staff surveys.</li> </ul>	

# ANNUAL PLAN REVIEW 2022 – AKO – GROW LEARNER CAPACITY

STRATEGIC GOAL	STRATEGIC INITIATIVES	Actions	WHO <small>(Accountable)</small>	WHO <small>(Responsible)</small>	START DAY	COMPLETED BY	RAG STATUS	Cost	STATEMENT OF VARIANCE	Next Steps
Grow Learner Capacity	Develop initiatives to enhance literacy and numeracy skills across school	1. All efforts are made to keep the school open as long as possible and promote regular attendance across the school	P	All Staff	KAoW TOD	Week 1 Term 1			<ul style="list-style-type: none"> <li>This was achieved through 2022, with no days in which the school had to close. Additionally, increased messaging about children coming to school regularly saw an increase in attendance.</li> </ul>	<ul style="list-style-type: none"> <li>From 80.7% average attendance in Term 1 2021, we've steadily increased Term by Term to 86%.</li> <li>To increase into past 90%, less tolerance will need to be applied to families seeking leave for holidays and visiting whānau abroad. This will need to be a concerted effort by both the Board and staff</li> </ul>
		2. Emphasis on numeracy and literacy initiatives within classroom practices, with close monitoring of achievement	AP	MLG	Week 4 Term 1	Week 6 Term 4		20 – 50K	<ul style="list-style-type: none"> <li>We increased the amount of support in literacy and numeracy across the school through:                             <ul style="list-style-type: none"> <li>Training an additional teacher in reading recovery</li> <li>Funding PLD in structured literacy, particularly for teacher aides</li> <li>Increased literach support for target students in Awahou</li> <li>Increased Pasifika Champion support targeting pasifika tamariki</li> </ul> </li> <li>While quantitative data shows clear increase in student achievement across the school in literacy (reading and writing) and numeracy, this will still need to be an emphasis in 2023</li> </ul>	<ul style="list-style-type: none"> <li>Continue to use secured funding to provide extra support in literacy development across the school, and particularly our Pasifika Students</li> </ul>
		3. Access specialised support to focus on target students	SENCOs	All teachers	Term 1	Week 1 Term 2			<ul style="list-style-type: none"> <li>We were able to access significant additional funding to assist in providing more learning support within classes and for individual needs.</li> </ul>	<ul style="list-style-type: none"> <li>There is more to be done in providing additional supports for families whose attendance is less than 70%. This needs targeted intervention across the education sector with significant incentives for at risk students to come to school regularly.</li> </ul>
	Empower students to take ownership of their learning.	1. Refine and further develop Learning Through Play in Year 0 – 1 2. Plan gradual and supported transition to Year 2 across the year	DP	Āhuru Mōwai Team	Term 3	Term 4		20K	<ul style="list-style-type: none"> <li>With classrooms needing to be physically isolated for the first half of the year, collaborative play-based activities were significantly impacted. This will be even more so with a significant staff changeover in Āhuru Mōwai staff in 2023. This might need a strategic review on pursuing learning through play in the coming years.</li> </ul>	<ul style="list-style-type: none"> <li>The BOT and SLT will need to consider whether play-based continues to be a strategic goal in 2023 and beyond. If so, it will need further funding and support through PLD</li> </ul>
		3. Build on Student Councillor Model (Tuakana/Teina) and provide targeted opportunities for student leadership, including Students Coaching Students for Year 5&6 Auraki students	ASL	Siale & Mārama	Term 1	Term 4		10K	<ul style="list-style-type: none"> <li>While growing leaders was significantly challenging in the first part of 2022, we've seen a rapid growth in maturity and responsibility in the second part of 2022 as Year 6s took on more responsibility around the school. With significant changes in staffing in 2023, someone will need to take leadership of the Students Council</li> </ul>	<ul style="list-style-type: none"> <li>Ensure someone is delegated to lead the Student Council and funds are also set aside for training and support in Students Coaching Students.</li> </ul>

		<p>4. Provide specific human resources to advocate for greater Pasifika student voice and agency to ensure success is acknowledged and valued</p> <p>5. Provide opportunities for Pasifika to shine and demonstrate their strengths</p>	RT	Siale & Pasifika Staff	Week 1 Term 1	Ongoing		0.4 position	<ul style="list-style-type: none"> <li>Pasifika Students' values and skills were certainly celebrated and acknowledged throughout the school and a greater effort was made to strengthen home-school relationship with our Pasifika families. This resulted in a special Fono for our fanau, and increased sense of pride amongst our Pasifika tamariki.</li> </ul>	<ul style="list-style-type: none"> <li>With Siale, our key champion of Pasifika initiatives leaving us at the end of the year, there is a void that will need to be filled. Those new staff delegated to take on the role will need time and space to grow into their role.</li> </ul>
Targeted PD to meet needs of all students – agency for wellbeing.	<p>1. Prioritise time for Wellbeing sessions</p> <p>a. Embed sessions in whole staff calendar</p> <p>b. Ensure consistent attendance to ensure concepts and initiatives are implemented across the school</p>	ASL	ASL WST	Term 1	Week 3 Term 4				<ul style="list-style-type: none"> <li>Student wellbeing was a key emphasis this year, as students re-engaged into returning to school. There is still a limited understanding of how to fully embed authentic Student Agency within classes, but recent PLD and support (e.g. Circle Time by RTL; Mitey Programme) have all helped in increasing agency throughout the school.</li> </ul>	Continue to make use of the KAoW WSL and the ASLs to lead wellbeing initiatives and student agency throughout the school.
	<p>2. Prioritise time for Agency PD in staff hui, with particular focus on practical steps for teachers – Why, What &amp; How</p>	ASL	ASL WST	Term 1	Term 4				See above	
	<p>3. Provide targeted PLD and support for staff in understanding and implementing Tapasa Programme</p>	RT/DP	Siale All Staff	Week 2 Term 2	Week 5 Term 4				Particular focus has been provided for our Pasifika champion kaiako, but it has not yet rolled out across the whole school	Through KAoW funding initiatives, the next step is to provide PLD to all our staff on cultural capabilities and understanding the Tapasa initiatives.

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## ANNUAL PLAN REVIEW 2022 – DEVELOP A LOCAL CURRICULUM THAT MEETS THE NEEDS OF OUR LEARNERS

STRATEGIC GOAL	STRATEGIC INITIATIVES	Actions	WHO (Accountable)	WHO (Responsible)	START DAY	COMPLETED BY	RAG STATUS	Cost	STATEMENT OF VARIANCE	Next Steps
Develop a Local Curriculum That Meets the Needs of our Learners	Develop a unified Graduate profile to inform our curriculum.	1. Create Graduate profile, based on newly articulated School Vision – highlighting capabilities and competencies	RT	All Staff/BOT	Term 1	Week 3 Term 1			COMPLETED	
		2. Gain support of newly articulated Graduate Profile (GP) amongst community	RT	BOT	Week 6 Term 1	Week 5 Term 2			COMPLETED	
	Curriculum – review current curriculum, identify strengths and areas for improvement.	1. Investigate PLD for local curriculum design and consult with other schools on process	AP	Curriculum Team	Term 1	Term 4			COMPLETED	While we received some positive PLD, it was not entirely fit for purpose and we will need to re-assess what direction our curriculum develop will take in 2023 – particularly with the Curriculum Refresh being a major MOE driver.
		2. Unpack key elements of new GP and map these horizontally and vertically	AP & DP	Curriculum Team	Term 2	Week 5 Term 3			Work has begun on this, but more needs to be done	
		3. Review GP and articulate how the profile relates to key competencies.	AP	Curriculum Team	Week 8 Term 2	Week 8 Term 3			In progress	
		4. Articulate key competency progressions and TERA values (with direct correlation with GPs) both vertically and horizontally.	AP	Curriculum Team	Week 8 Term 2	Week 8 Term 3			Discussions have centred around the relevance of our current TERA values and whether these could be better articulated using our learner profiles as the values. Additionally, the Mana Enhancing programme supported by PB4L might be worth exploring	Interact with PB4L providers and receive PLD in the Mana Enhancing initiative.

		5. Align key competency progressions with qualitative and quantitative assessment procedures at each year level.	AP	Curriculum Team	Week 8 Term 3	Week 8 Term 4		This is not yet done	Continue this focus in 2023
		6. Present new curriculum documents to school community	AP & P	Curriculum Team	Week 1 Term 2	Week 1 Term 3		This is not yet done	Continue this focus in 2023
		7. Embed new curriculum into all elements of learning	AP & P	All Staff	Week 1 Term 3	Ongoing		This is not yet done	Continue this focus in 2023
		8. Expand range of assessing & reporting systems through HERO	AP	Curriculum Team	Week 3 Term 1			This is not yet done. More subjects and curriculum must be reported through our HERO App.	Continue this focus in 2023.
	Ensure SMS is fit for purpose.	1. Strengthen Accountability/Responsibility role to ensure a key SLT member has oversight of this role	RT	AP & Curriculum Team	T1 2022	Week 1 Term 1		Completed – Cass has been a key driver in providing staff with updates and training.	
	Implement a play-based approach to N.Z.C.	1. Continue to refine & develop: <ul style="list-style-type: none"> <li>a. Include PLD for Yr 2-4 teachers to ensure transitions and understanding of programme across the school.</li> <li>b. Continue to undertake further PLD opportunities to strengthen practice</li> </ul>	DP	Āhuru Mōwai Team	T1 2021	Term 2		Due to Covid and some staffing changes, the refinement and expansion of the play based concept has been stalled	The principal and Āhuru Mōwai team will need to prioritise what supports and systems they'd like to strengthen into 2023 and seek PLD opportunities.
		2. Ensure common expectations of collaboration are clearly articulated and lived within new environment within Āhuru Mōwai	DP	Āhuru Mōwai Team	Week 1 Term 1	Week 1 Term 4		Due to covid restrictions, and staff changes, opportunities for collaboration decreased.	PLD on collaboration is required across the whole school
		3. Ensure play-based curriculum meets the developmental expectations of the NZC	DP	Āhuru Mōwai Team	Week 1 Term 2	Week 1 Term 4		This review was unable to take place in 2022	Review current learning through play programme and assess its impact in relationship to students achievement of key competencies
		4. Review implementation and refine	DP	Āhuru Mōwai Team	Week 8 Term 3	Week 8 Term 4		Not done	
	Implement a comprehensive Kaitiaki programme for our school community	1. Appoint a Kaitiaki leader with associated Job description	RT	SLT	Week 1 Term 1			Kaitiaki leader appointed	Leader is leaving at end of 2022. It is imperative a new one is appointed by the start of 2023
		2. Review and implement plans under Enviro Schools commitment.	Enviro School Co-ord	Staff	Week 9 Term 1			Silver Status achieved	Continue to be actively involved in the EnviroSchools initiatives
		3. Create and publish a Kaitiaki plan throughout the school, including all stakeholders within the school	Enviro School Co-ord	Staff	Week 9 Term 1			Newton achieved Silver Status as Enviro School	Ensure Plan is published and known across the school Embedded in local curriculum

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## ANNUAL PLAN 2022 REVIEW – ENSURE PROPERTY MEETS THE CURRENT AND FUTURE NEEDS OF OUR COMMUNITY

STRATEGIC GOAL	STRATEGIC INITIATIVES	Actions	WHO <small>(Accountable)</small>	WHO <small>(Responsible)</small>	START DAY	COMPLETED BY	RAG STATUS	Cost	STATEMENT OF VARIANCE	Next Steps
Ensure Resources Meet the Current And Future Needs of Our Community	Develop clear property plan to meet future needs.	1. Ensure immediate property issues are resolved and property is fit for purpose for 2022	BOT Co-chairs	RT	Term 4 2020	Week 2 Term 2 2022		MOE Funded	This was achieved and, when the modular do arrive, we will have enough classrooms for 2023, and potentially 2024	Monitor student enrolments carefully and keep MOE updated on any large influxes of students
		2. Engage with MOE to determine growth requirements for short, mid and long-term needs	BOT Co-chairs	RT	Term 3 2019	Term 3 2022		MOE funded	A working party has been actively engaged with the MOE in creating a Masterplan	The Working Party continues to work with MOE to achieve the best results for our community.
		3. Review ongoing maintenance needs and ensure school is adequately funded to meet those needs	RT	AM	Term 3 2019	Term 2 2022		\$18K per year	Maintenance requirements are diminishing but will still be a major area for funding. A new 5ya has been created in recent times	Ensure 5 ya addresses all aspects of our property maintenance needs for the next 3-5 years.
	Finalise constitution to create clarity in our commitment towards Te Tiriti O Waitangi	1. Alternative Constitution document is completed and ready to present to MOE	BOT Co- Chairs	BOT	Term 2 2022	Term 3 2022		\$2,000	This is very nearly completed	Get formal approval from MOE and government of new, alternative constitution.
		2. Co-governance structure is strengthened through clarity on membership and representation of Te Whao Urutaki	Co-Chairs	Te Whao Urutaki	Term 3 2021	Term 3 2022			Much work has been completed in this area, and is now going through a final review.	
		3. Clarity in future roll growth within Te Akapūkāea	BOT Co- Chairs	Te Whao Urutaki	Term 3 2022	Term 2 2023			School currently has stable growth and enrolments, with high waitlists.	The next stage will be to consider property expansion to meet the demand, both now, and in the future.
	Review staffing structures to ensure fit for current and future purpose	1. Review leadership staffing structure to ensure it meets future needs of the school	RT	AM	Term2 2022	Term 4 2022			A second DP has been appointed for 2023. This has been funded through our Māori Medium funding structure.	
		2. Rationalise the Support Staff structure to ensure it meets future needs of the school and is financially viable	RT	AM & NZSTA	Term 2 2022	Term 4 2022			Recent budgetary constraints almost necessitated a re-structure, but student numbers increased to alleviate that pressure	The principal and BOT continue to monitor closely the balance of staff and students and take action if we become overstaffed.

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## **Kiwisport Report 2022**

Kiwisport is a Government funded initiative set up in 2009 to support school-age students' participation in organised sport. The initiative also aims at strengthening the partnerships between schools, clubs and community groups to promote sport. In 2022, the school received Kiwisport funding totalling \$4,578 (excluding GST). This figure is based on the number of students in the school. At Newton Central School in 2022 this funding contributed to the release of a Lead Teacher in PE and Sports (teacher release for the representative teams to be supported by their teacher-coaches \$2770). The Lead Teacher carried out the following responsibilities which enabled increased opportunities in Sports and PE for our students: -

- administration, management and coaching of organised sports teams
- coordination of sports groups to provide activities in our school
- communication to students and families on opportunities available
- professional development for teachers to enable them to run effective PE programmes for their students
- coordination of swimming programmes
- dance programme 2022, \$1275, in supporting creative expression and well-being
- sports equipment \$526.





**Newton Central School**  
Te Kura a Rito o Newton



## **Equal Employment Opportunities at Newton Central School**

Newton Central School Board of Trustees is committed to encouraging the development of a diverse and talented learning community. We aim to establish a staff profile that mirrors that of the wider community, and to provide specific development and support for staff from currently underrepresented groups, including ethnic minorities and staff with disabilities. In order to do this, we gather statistics on gender, ethnicity and disability regularly. These statistics will be used to monitor our progress towards equity and diversity.

In 2022 the school complied with the principles for being a good employer. Through the year the Board of Trustees ensured that the school had good and safe working conditions for all staff. When recruiting staff during the year the Board impartially selected suitably qualified persons through a rigorous recruitment process.

All employees were given opportunities for professional learning to enhance their abilities throughout the year. All employees were encouraged to seek promotion and take advantage of career development opportunities.