

# DANNEVIRKE SOUTH SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



### School Directory

**Ministry Number:** 2553  
**Principal:** Caroline Transom  
**School Address:** Stairs Street, Dannevirke  
**School Postal Address:** P O Box 77, Dannevirke, 4942  
**School Phone:** 06-374-8915  
**School Email:** principal@dannevirkesouth.school.nz

### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lee Teller	Presiding Member	Elected	Sept 2025
Caroline Transom	Principal ex Officio		
Donna Mason	Member	Elected	Sept 2025
Colin Simmons	Member	Elected	Sept 2025
Michael Wheeler	Member	Elected	Sept 2025
Trina Paewai	Member	Elected	Sept 2025
Jaclyn Hartridge	Member	Elected	Sept 2025

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Ltd

# DANNEVIRKE SOUTH SCHOOL

Annual Report - For the year ended 31 December 2022

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### **Other Information**

Kiwisport

Personnel Policy Compliance (s77A State Sector Act 1988)

Analysis of Variance

# Dannevirke South 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.

*Lee Teller*

Full Name of Presiding Member

*Caroline Lee Transom*

Full Name of Principal

*Lee Teller*

Signature of Presiding Member

*C. Transom*

Signature of Principal

*11.5.23*

Date:

*11.5.23*

Date:

# Dannevirke South 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	2,854,000	2,688,213	2,815,027
Locally Raised Funds	3	115,631	58,350	67,379
Interest Income		6,276	1,400	1,603
<b>Total Revenue</b>		<b>2,975,907</b>	<b>2,747,963</b>	<b>2,884,009</b>
<b>Expenses</b>				
Locally Raised Funds	3	17,688	6,300	10,856
Learning Resources	4	1,971,932	1,997,532	2,029,972
Administration	5	414,667	354,537	351,094
Finance		2,937	3,524	3,772
Property	6	450,175	402,173	383,869
Other Expenses	7	500	500	500
Loss on Disposal of Property, Plant and Equipment		11,705	-	2,084
		<b>2,869,604</b>	<b>2,764,566</b>	<b>2,782,147</b>
<b>Net Surplus / (Deficit) for the Year</b>		<b>106,303</b>	<b>(16,603)</b>	<b>101,862</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>106,303</b>	<b>(16,603)</b>	<b>101,862</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.



# Dannevirke South 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>		581,042	550,000	477,305
Total Comprehensive Revenue and Expense for the Year		106,303	(16,603)	101,862
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,875
<b>Equity at 31 December</b>		687,345	533,397	581,042
Accumulated Comprehensive Revenue and Expense Reserves		687,345	533,397	581,042
		-	-	-
<b>Equity at 31 December</b>		687,345	533,397	581,042

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.



# Dannevirke South 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	8	367,950	200,000	626,943
Accounts Receivable	9	148,019	140,000	135,588
GST Receivable		19,098	29,953	31,406
Prepayments		10,866	15,000	20,838
Inventories	10	4,362	1,200	4,080
Investments	11	184,276	150,000	161,045
Funds Receivable for Capital Works Projects	19	30,070	-	9,626
		764,641	536,153	989,526
<b>Current Liabilities</b>				
Accounts Payable	14	173,400	210,000	222,511
Revenue Received in Advance	15	8,659	15,000	6,207
Provision for Cyclical Maintenance	16	10,720	10,000	-
Finance Lease Liability	17	18,033	25,000	21,328
Funds Held in Trust	18	-	-	11,225
Funds Held for Capital Works Projects	19	45,076	-	361,859
Funds Held on Behalf of TLIF and Regional Response Clusters	20	83,792	-	53,792
		339,680	260,000	676,922
<b>Working Capital Surplus/(Deficit)</b>		424,961	276,153	312,604
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	367,393	350,000	353,579
Intangible Assets	13	83	-	583
		367,476	350,000	354,162
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	88,714	82,756	78,934
Finance Lease Liability	17	16,378	10,000	6,790
		105,092	92,756	85,724
<b>Net Assets</b>		687,345	533,397	581,042
<b>Equity</b>		687,345	533,397	581,042

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



# Dannevirke South 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		686,965	875,191	980,302
Locally Raised Funds		114,630	68,350	44,543
Goods and Services Tax (net)		12,307	(10,387)	20,144
Payments to Employees		(326,523)	(333,786)	(384,944)
Payments to Suppliers		(322,810)	(500,744)	(593,326)
Interest Paid		(2,937)	(3,524)	(3,772)
Interest Received		5,428	1,400	1,431
Net Cash from/(to) Operating Activities		167,060	96,500	64,378
<b>Cash Flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(56,598)	(50,500)	(59,581)
Purchase of Investments		(23,231)	50,000	(1,161)
Net Cash from/(to) Investing Activities		(79,829)	(500)	(60,742)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,875
Finance Lease Payments		(27,772)	(20,000)	(14,307)
Funds Administered on Behalf of Third Parties		(318,452)	(60,000)	517,909
Net Cash from/(to) Financing Activities		(346,224)	(80,000)	505,477
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(258,993)</b>	<b>16,000</b>	<b>509,113</b>
Cash and Cash Equivalents at the Beginning of the Year	8	626,943	184,000	117,830
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>8</b>	<b>367,950</b>	<b>200,000</b>	<b>626,943</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.



# Dannevirke South School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Dannevirke South 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 16.

###### *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 12.





### **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 17.

#### **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:

Buildings & Improvements	10 - 50 years
Furniture & Equipment	4 - 10 years
Information & Communication Technology	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets	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.

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 fees received from students and grants 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 in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

### **p) 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.

### **q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



#### **r) 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.

#### **s) Financial Instruments**

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

The School's financial liabilities comprise accounts payable 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.

#### **t) 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.

#### **u) Budget Figures**

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

#### **v) 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	976,323	850,324	961,283
Teachers' Salaries Grants	1,582,397	1,576,520	1,576,520
Use of Land and Buildings Grants	283,747	261,369	261,369
Other Government Grants	11,533	-	15,855
	<u>2,854,000</u>	<u>2,688,213</u>	<u>2,815,027</u>

The school has opted in to the donations scheme for this year. Total amount received was \$39,000.

## 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	46,451	30,500	4,646
Curriculum related Activities - Purchase of goods and services	3,654	4,050	2,758
Fees for Extra Curricular Activities	4,503	1,000	1,269
Trading	7,209	5,300	7,419
Fundraising & Community Grants	52,692	17,500	45,684
Other Revenue	1,122	-	5,603
	<u>115,631</u>	<u>58,350</u>	<u>67,379</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	2,556	1,000	1,296
Trading	5,822	5,300	7,350
Fundraising and Community Grant Costs	9,310	-	2,210
	<u>17,688</u>	<u>6,300</u>	<u>10,856</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>97,943</u>	<u>52,050</u>	<u>56,523</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	89,697	92,200	61,718
Equipment Repairs	2,855	2,000	1,092
Information and Communication Technology	18,812	30,000	27,702
Library Resources	3,057	1,200	1,872
Employee Benefits - Salaries	1,779,209	1,790,132	1,857,093
Staff Development	9,564	22,000	21,458
Depreciation	68,738	60,000	59,037
	<u>1,971,932</u>	<u>1,997,532</u>	<u>2,029,972</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,031	4,884	4,884
Board Fees	4,700	6,500	5,525
Board Expenses	8,664	10,000	8,126
Communication	5,531	7,900	6,861
Consumables	14,471	11,200	10,655
Healthy School Lunches Programme	289,016	244,917	244,917
Other	5,859	4,100	4,777
Employee Benefits - Salaries	67,795	51,292	51,872
Insurance	4,944	5,300	5,057
Service Providers, Contractors and Consultancy	8,656	8,444	8,420
	<u>414,667</u>	<u>354,537</u>	<u>351,094</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	4,328	3,500	5,454
Cyclical Maintenance Provision	20,500	13,822	4,665
Grounds	14,656	10,900	10,231
Heat, Light and Water	19,639	20,100	18,081
Rates	7,485	7,200	6,803
Repairs and Maintenance	27,500	14,900	14,116
Use of Land and Buildings	283,747	261,369	261,369
Security	9,825	6,500	6,275
Employee Benefits - Salaries	62,495	63,882	56,875
	<u>450,175</u>	<u>402,173</u>	<u>383,869</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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Amortisation of Intangible Assets	500	500	500
	<u>500</u>	<u>500</u>	<u>500</u>



## 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	367,950	200,000	626,943
Cash and cash equivalents for Statement of Cash Flows	<u>367,950</u>	<u>200,000</u>	<u>626,943</u>

Of the \$367,950 Cash and Cash Equivalents, \$45,076 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$367,950 Cash and Cash Equivalents, \$83,792 is held by the School on behalf of the TLIF and Regional Response clusters. See note 20 for details of how the funding received for the clusters has been spent in the year.

## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	8,426	-	3,973
Interest Receivable	1,020	-	172
Teacher Salaries Grant Receivable	138,573	140,000	131,443
	<u>148,019</u>	<u>140,000</u>	<u>135,588</u>
Receivables from Exchange Transactions	9,446	-	4,145
Receivables from Non-Exchange Transactions	138,573	140,000	131,443
	<u>148,019</u>	<u>140,000</u>	<u>135,588</u>

## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	4,053	1,000	3,692
School Uniforms	309	200	388
	<u>4,362</u>	<u>1,200</u>	<u>4,080</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	184,276	150,000	161,045
Total Investments	<u>184,276</u>	<u>150,000</u>	<u>161,045</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings & Improvements	213,697	7,656	-	-	(6,036)	<b>215,317</b>
Furniture & Equipment	70,434	16,774	(8,807)	-	(15,623)	<b>62,778</b>
Information & Communication Technology	21,382	35,763	(750)	-	(17,409)	<b>38,986</b>
Leased Assets	27,649	34,065	(101)	-	(27,374)	<b>34,239</b>
Library Resources	20,417	-	(2,048)	-	(2,296)	<b>16,073</b>
<b>Balance at 31 December 2022</b>	<b>353,579</b>	<b>94,258</b>	<b>(11,706)</b>	<b>-</b>	<b>(68,738)</b>	<b>367,393</b>

The net carrying value of furniture and equipment held under a finance lease is \$34,239 (2021: \$27,649)

### 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 & Improvements	306,622	(91,305)	<b>215,317</b>	298,966	(85,269)	<b>213,697</b>
Furniture & Equipment	324,312	(261,534)	<b>62,778</b>	328,007	(257,573)	<b>70,434</b>
Information & Communication Technology	269,734	(230,748)	<b>38,986</b>	244,914	(223,532)	<b>21,382</b>
Leased Assets	84,104	(49,865)	<b>34,239</b>	94,779	(67,130)	<b>27,649</b>
Library Resources	79,104	(63,031)	<b>16,073</b>	81,804	(61,387)	<b>20,417</b>
<b>Balance at 31 December</b>	<b>1,063,876</b>	<b>(696,483)</b>	<b>367,393</b>	<b>1,048,470</b>	<b>(694,891)</b>	<b>353,579</b>





### 13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2021	2,000	-	2,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	2,000	-	2,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	2,000	-	2,000
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2021	917	-	917
Amortisation expense	500	-	500
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	1,417	-	1,417
Amortisation expense	500	-	500
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	1,917	-	1,917
<b>Carrying amounts</b>			
At 1 January 2021	1,083	-	1,083
At 31 December 2021 / 1 January 2022	583	-	583
At 31 December 2022	83	-	83

#### Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

#### Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

### 14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	28,449	65,000	79,370
Accruals	5,031	5,000	4,151
Banking Staffing Overuse	-	-	3,389
Employee Entitlements - Salaries	138,573	140,000	131,443
Employee Entitlements - Leave Accrual	1,347	-	4,158
	<u>173,400</u>	<u>210,000</u>	<u>222,511</u>
Payables for Exchange Transactions	173,400	210,000	222,511
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>173,400</u>	<u>210,000</u>	<u>222,511</u>

The carrying value of payables approximates their fair value.



### 15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	8,659	15,000	6,207
	8,659	15,000	6,207

### 16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	78,934	78,934	74,269
Increase to the Provision During the Year	20,500	13,822	4,665
Provision at the End of the Year	99,434	92,756	78,934
Cyclical Maintenance - Current	10,720	10,000	-
Cyclical Maintenance - Non current	88,714	82,756	78,934
	99,434	92,756	78,934

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 / Property consultant review every 3 years.

### 17. 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	18,032	25,000	21,328
Later than One Year and no Later than Five Years	19,380	12,000	8,843
Future Finance Charges	(3,001)	(2,000)	(2,053)
	34,411	35,000	28,118
<b>Represented by</b>			
Finance Lease Liability - Current	18,033	25,000	21,328
Finance Lease Liability - Non current	16,378	10,000	6,790
	34,411	35,000	28,118



## 18. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	11,225
	<u>-</u>	<u>-</u>	<u>11,225</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.

## 19. 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 8.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Flood Damage Remedial Work - 216043	54,678	-	(37,111)	-	17,567
SIP Entry Upgrade - 217664	(9,626)	7,098	2,528	-	-
Site Wide Type 4 Fire Alarm - 226347	59,327	9,912	(69,239)	-	-
AMS Block A Classroom - 226350	247,854	160,100	(438,024)	-	(30,070)
LSM Site Fencing - 235928	-	180,000	(156,536)	-	23,464
Block A Replacement Boiler & Heat Pumps - 237116	-	37,000	(32,955)	-	4,045
Totals	<u>352,233</u>	<u>394,110</u>	<u>(731,337)</u>	<u>-</u>	<u>15,006</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	45,076
Funds Receivable from the Ministry of Education	(30,070)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block ILE Upgrade - 217696	(155,551)	184,910	(29,359)	-	-
Flood Damage Remedial Work - 216043	4,100	78,529	(27,951)	-	54,678
SIP Entry Upgrade - 217664	(3,000)	63,900	(70,526)	-	(9,626)
LSC Space Repurpose Block B LSC Office Accommodation - 219734	-	47,921	(47,921)	-	-
Site Wide Type 4 Fire Alarm - 226347	-	77,137	(17,810)	-	59,327
Blocks A C G Boiler & Walkway Roof Replacement - 226348	-	74,049	(74,049)	-	-
AMS Block A Classroom - 226350	-	283,500	(35,646)	-	247,854
Site Sewer Pipe Replacement - 231278	-	5,856	(5,856)	-	-
Totals	<u>(154,451)</u>	<u>815,802</u>	<u>(309,118)</u>	<u>-</u>	<u>352,233</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	361,859
Funds Receivable from the Ministry of Education	(9,626)



## 20. Funds Held on Behalf of TLIF Cluster and Rapid Response Cluster

Dannevirke South School is the lead school and holds funds on behalf of the Teacher Lead Innovation Fund Cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	53,792	53,792	53,792
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	-	-	-
Total funds received	-	-	-
Funds Spent on Behalf of the Cluster	-	-	-
Funds remaining	53,792	53,792	53,792
Distribution of Funds	-	-	-
Funds Held at Year End	<u>53,792</u>	<u>53,792</u>	<u>53,792</u>

Dannevirke South School is the lead school and holds funds on behalf of the Regional Response Cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	30,000	-	-
Total funds received	-	-	-
Funds Spent on Behalf of the Cluster	-	-	-
Funds remaining	30,000	-	-
Distribution of Funds	-	-	-
Funds Held at Year End	<u>30,000</u>	<u>-</u>	<u>-</u>

## 21. 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.



## 22. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	4,700	5,525
<i>Leadership Team</i> Remuneration	342,990	399,832
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>347,690</u>	<u>405,357</u>

There are 6 members of the Board excluding the Principal. The Board had held 10 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

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	90 - 100
Benefits and Other Emoluments	3 - 4	0 - 5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	1.00	2.00
110 - 120	1.00	0.00
	<u>2.00</u>	<u>2.00</u>

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

## 23. Compensation and Other Benefits Upon Leaving

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
Total	\$0	\$0
Number of People	-	0



## 24. Contingencies

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

There is a contingent asset for the possible repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2022. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$9,182. We will record the amount we receive as revenue in the 2023 financial year.

Holidays Act Compliance – schools payroll

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

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

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 25. Commitments

### (a) Capital Commitments

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

(a) \$110,000 contract for Site: Flood Damage Remedial Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$99,000 has been received of which \$81,432 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$450,993 contract for AMS Block A Classroom Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$443,600 has been received of which \$473,670 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$200,000 contract for LSM Site Fencing as agent for the Ministry of Education. The project is fully funded by the Ministry and \$180,000 has been received of which \$156,536 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$49,000 contract for Block A Replacement of Boiler and Heat Pumps as agent for the Ministry of Education. The project is fully funded by the Ministry and \$37,000 has been received of which \$32,965 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$451,072)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.



## 26. 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	367,950	200,000	626,943
Receivables	148,019	140,000	135,588
Investments - Term Deposits	184,276	150,000	161,045
Total Financial Assets Measured at Amortised Cost	<u>700,245</u>	<u>490,000</u>	<u>923,576</u>

### Financial Liabilities Measured at Amortised Cost

Payables	173,400	210,000	222,511
Finance Leases	34,411	35,000	28,118
Total Financial Liabilities Measured at Amortised Cost	<u>207,811</u>	<u>245,000</u>	<u>250,629</u>

## 27. Events After Balance Date

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

## 28. Comparatives

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



# **Dannevirke South School**

## **Kiwisport Report**

For the year ended 31 December 2022

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$3,979 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

## **Personnel Policy Compliance (s73 and s74 Public Service Act 2020)**

For the year ended 31 December 2022

The Dannevirke South School Board:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.





## 2022 Analysis of Variance

Target	Outcomes	Reasons for variance and actions undertaken	Evaluation and next steps
<p><b>Target One:</b>  <b>Writing</b></p> <ul style="list-style-type: none"> <li><b>To improve our writing to 70% of all students At or Above</b></li> </ul>	<p>This target in writing was not achieved in 2022.</p> <ul style="list-style-type: none"> <li>61% of our students were At or Above in writing</li> <li>72% of students made expected progress in writing and 8% made accelerated</li> </ul>	<ul style="list-style-type: none"> <li>Data was found to be unreliable and marking was varied across the school. This made term one data unreliable</li> <li>When re-evaluated this data dropped to better reflect our students' achievement</li> <li>Teacher understanding of some of the curriculum expectations at different levels created differences in marking.</li> <li>Writing moderation was explored and consistency in marking was worked on as a team. This work has resulted in some positive changes in understanding of the curriculum in staff.</li> </ul>	<ul style="list-style-type: none"> <li>Assessment for Learning professional Development continues in 2023.</li> <li>Robust assessment practices will continue to be developed that lead to planned and explicit acts of teaching.</li> <li>Management team will work with PLD provider to further develop their ability to identify when teachers need support and have open to learning conversations to help shift practice.</li> <li>In 2023 we continue this Assessment for Learning focus combined with a large focus on lifting the lid- raising our</li> </ul>

		<ul style="list-style-type: none"> <li>• Data was analyzed as a staff and in management meetings to discuss the reason for little shift in our data.</li> <li>• Progress was closely analysed to see impact of practice</li> <li>• We have started the journey of Assessment for learning with centrally funded PLD and have focused on moderation in writing and developing Active reflection in staff and students.</li> <li>• An awareness of subconscious lowered expectations for some students was explored as a staff and made a focus for 2023.</li> </ul>	<p>expectations for learning, teaching and behaviour at Dannevirke South School.</p>
<p><b>Target Two Culture</b></p> <ul style="list-style-type: none"> <li>• <b>To build a strong culture of "Inspiring Passion, Growth and Success" shown by improving attendance to 92% and decreasing stand downs by 10%</b></li> </ul>	<p>Attendance did not meet this goal with overall attendance sitting at 84%. Standowns have reduced from 30 in 2021 to 18 in 2022. This is a reduction of 40%</p>	<ul style="list-style-type: none"> <li>• Attendance was lower this year partly due to Covid-19 and its impact on student attendance.</li> <li>• We have worked hard to support our more truant students and their families to improve their attendance. We have</li> </ul>	<ul style="list-style-type: none"> <li>• Positive School culture developed.</li> <li>• Vision of "Inspiring Passion, Growth and Success" developed across the school and teams with everyone having high standards for</li> </ul>

		<p>created more robust tracking systems to ensure low attendance is identified sooner and families are contacted about this.</p> <ul style="list-style-type: none"><li>● We have formed a strong and often successful relationship with our truancy officer.</li><li>● Our focus on our school vision of “Inspire passion, growth and success” has helped raise the expectation of behaviour in our school. Students are expecting more of themselves and each other</li><li>● Fun Days and engaging learning has helped our students to enjoy school and to live up to our behaviour expectations.</li></ul>	<p>themselves and for all learners.</p> <ul style="list-style-type: none"><li>● A sense of belonging and connection is a constant focus and fun days and trips help celebrate our students- which encourages more positive behaviour.</li><li>● We have a focus on our school values this year starting with excellence which will continue to drive culture change and a decrease in stand downs.</li></ul>
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## 2022 End of year Data

### Mathematics

Maths	Term Four 2022 <u>Well Below</u>		Term Four 2022 <u>Below</u>		Term Four 2022 <u>At</u>		Term Four 2022 <u>Above</u>		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
<b>Total</b>	<b>29</b>	<b>12%</b>	<b>55</b>	<b>23%</b>	<b>83</b>	<b>35%</b>	<b>73</b>	<b>30%</b>	<b>65%</b>
2	0	0%	7	27%	14	54%	5	19%	73%
3	1	4%	6	25%	6	25%	11	46%	71%
4	0	0%	3	10%	12	41%	14	48%	89%
5	4	11%	5	14%	11	30%	17	46%	76%
6	9	27%	7	21%	10	30%	7	21%	51%
7	5	10%	13	25%	20	38%	14	27%	65%
8	10	26%	14	36%	10	26%	5	13%	39%

Maths	Term Four 2022 <u>Well Below</u>		Term Four 2022 <u>Below</u>		Term Four 2022 <u>At</u>		Term Four 2022 <u>Above</u>		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
Asian	1	9%	2	18%	3	27%	5	45%	72%
Maori	11	12%	17	18%	41	43%	26	27%	70%
MELA	0	0%	1	25%	1	25%	2	50%	75%

Pakeha	17	13%	35	28%	37	29%	38	30%	<b>59%</b>
Pacifica	0	0%	0	0%	1	33%	2	67%	<b>100%</b>
Maori are achieving higher in Maths than Pakeha by 11%									
Gender									
Females	12	10%	28	24%	45	38%	34	29%	<b>67%</b>
Males	17	14%	27	22%	38	31%	39	32%	<b>63%</b>
There is only a 4% difference between females and males.									

## Writing

Writing	Term Four 2022 <u>Well Below</u>		Term Four 2022 <u>Below</u>		Term Four 2022 <u>At</u>		Term Four 2022 <u>Above</u>		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
<b>Total</b>	<b>28</b>	<b>12%</b>	<b>66</b>	<b>28%</b>	<b>114</b>	<b>48%</b>	<b>32</b>	<b>13%</b>	<b>61%</b>
2	0	0%	7	27%	14	54%	5	19%	<b>73%</b>
3	1	4%	7	29%	9	38%	7	29%	<b>67%</b>
4	1	3%	3	10%	18	62%	7	24%	<b>86%</b>
5	3	8%	7	19%	21	57%	6	16%	<b>73%</b>
6	7	21%	8	24%	15	45%	3	9%	<b>54%</b>

7	5	10%	18	35%	26	50%	3	6%	<b>56%</b>
8	11	28%	16	41%	11	28%	1	3%	<b>31%</b>

Writing	Term Four 2022 <u>Well Below</u>		Term Four 2022 <u>Below</u>		Term Four 2022 <u>At</u>		Term Four 2022 <u>Above</u>		Total At/Above
	No.	%	No.	%	No.	%	No.	%	
Asian	0	0%	3	27%	3	27%	5	45%	<b>72%</b>
Maori	10	11%	31	33%	44	46%	10	11%	<b>57%</b>
MELA	0	0%	0	0%	2	50%	2	50%	<b>100%</b>
Pakeha	18	14%	32	25%	64	50%	13	10%	<b>60%</b>
Pacifica	0	0%	0	0%	1	33%	2	67%	<b>100%</b>

There is only a 3% difference in 'At and Above' for Maori and Pakeha.

### Gender

Females	10	8%	28	24%	60	50%	21	18%	<b>68%</b>
Males	18	15%	38	31%	54	45%	11	9%	<b>54%</b>

Females are achieving higher than males in writing by 14%



Asian	1	9%	1	9%	4	36%	5	45%	<b>81%</b>
Maori	7	7%	19	20%	49	52%	20	21%	<b>73%</b>
MELA	0	0%	1	25%	1	25%	2	50%	<b>75%</b>
Pakeha	8	6%	27	22%	59	47%	31	25%	<b>72%</b>
Pacifica	0	0%	0	0%	1	33%	2	67%	<b>100%</b>

There is only 1% difference between Maori and Pakeha.

#### Gender

Females	6	5%	26	22%	53	45%	33	28%	<b>73%</b>
Males	10	8%	22	18%	61	51%	27	23%	<b>74%</b>

There is only 1% difference between gender achievement in Reading.