

GORE MAIN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3956
Principal:	Glen Puna
School Address:	39 Ardwick St, Gore
School Postal Address:	39 Ardwick St, Gore
School Phone:	03 208 7615
School Email:	Office@goremain.school.nz

Accountant / Service Provider:



GORE MAIN SCHOOL

Annual Report - For the year ended 31 December 2022

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Kiwisport

Members of the Board

Gore Main 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.

Lisa Grace

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:



Full Name of Principal



Signature of Principal

31.5.23

Date:

Gore Main School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,893,763	1,871,800	1,700,802
Locally Raised Funds	3	34,250	43,500	41,935
Interest Income		4,141	2,500	1,591
Total Revenue		1,932,154	1,917,800	1,744,328
Expenses				
Locally Raised Funds	3	44,855	35,200	45,848
Learning Resources	4	1,405,380	1,448,300	1,235,715
Administration	5	102,432	102,400	96,002
Finance		448	-	1,340
Property	6	438,687	377,000	393,408
Loss on Disposal of Property, Plant and Equipment		2	-	-
		1,991,804	1,962,900	1,772,313
Net Surplus / (Deficit) for the year		(59,650)	(45,100)	(27,985)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(59,650)	(45,100)	(27,985)

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

Gore Main School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		351,928	348,500	379,913
Total comprehensive revenue and expense for the year		(59,650)	(45,100)	(27,985)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,328	-	-
Equity at 31 December		301,606	303,400	351,928
Accumulated comprehensive revenue and expense		301,606	303,400	351,928
Reserves		-	-	-
Equity at 31 December		301,606	303,400	351,928

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.

Gore Main School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	313,226	114,400	229,638
Accounts Receivable	8	89,358	80,000	80,195
GST Receivable		6,997	5,000	8,820
Prepayments		2,223	1,500	1,293
Investments	9	46,623	100,000	45,591
Funds Receivable for Capital Works Projects	15	-	-	27,606
		<u>458,427</u>	<u>300,900</u>	<u>393,143</u>
Current Liabilities				
Accounts Payable	11	118,276	110,000	108,885
Revenue Received in Advance	12	2,035	-	1,345
Provision for Cyclical Maintenance	13	-	-	15,000
Finance Lease Liability	14	7,490	6,000	6,859
Funds held for Capital Works Projects	15	77,426	-	13,326
Funds for Resource Teachers of Learning & Behaviour services	16	27,354	-	28,872
		<u>232,581</u>	<u>116,000</u>	<u>174,287</u>
Working Capital Surplus/(Deficit)		225,846	184,900	218,856
Non-current Assets				
Property, Plant and Equipment	10	177,844	178,500	188,005
		<u>177,844</u>	<u>178,500</u>	<u>188,005</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	87,300	55,000	54,160
Finance Lease Liability	14	14,784	5,000	773
		<u>102,084</u>	<u>60,000</u>	<u>54,933</u>
Net Assets		<u>301,606</u>	<u>303,400</u>	<u>351,928</u>
Equity		<u>301,606</u>	<u>303,400</u>	<u>351,928</u>

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

Gore Main School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		464,680	401,800	424,323
Locally Raised Funds		34,940	43,500	34,218
Goods and Services Tax (net)		1,824	-	6,843
Payments to Employees		(282,634)	(240,500)	(227,402)
Payments to Suppliers		(225,000)	(220,900)	(236,068)
Interest Paid		(448)	-	(1,340)
Interest Received		4,141	2,500	1,591
Net cash from/(to) Operating Activities		(2,497)	(13,600)	2,165
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(5,186)	(25,000)	(12,563)
Purchase of Investments		(1,032)	-	-
Proceeds from Sale of Investments		-	-	5,730
Net cash from/(to) Investing Activities		(6,218)	(25,000)	(6,833)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,328	-	
Finance Lease Payments		(7,213)	(11,000)	(12,223)
Funds Administered on Behalf of Third Parties		90,188	(13,000)	(102,797)
Net cash from/(to) Financing Activities		92,303	(24,000)	(115,020)
Net increase/(decrease) in cash and cash equivalents		83,588	(62,600)	(119,688)
Cash and cash equivalents at the beginning of the year	7	229,638	177,000	349,326
Cash and cash equivalents at the end of the year	7	313,226	114,400	229,638

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.

Gore Main School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

h) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	20 years
Board Owned Buildings	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



i) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

j) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

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

m) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

n) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the 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.



o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable 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.

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.

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	446,691	399,800	411,093
Teachers' Salaries Grants	1,126,198	1,200,000	999,688
Use of Land and Buildings Grants	298,601	270,000	262,923
Other Government Grants	22,273	2,000	27,098
	<u>1,893,763</u>	<u>1,871,800</u>	<u>1,700,802</u>

The school has opted in to the donations scheme for this year. Total amount received was \$28,800.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	4,018	10,500	12,060
Fees for Extra Curricular Activities	22,739	22,000	18,228
Trading	1,276	2,000	943
Fundraising & Community Grants	5,639	6,000	5,407
Other Revenue	578	3,000	5,297
	<u>34,250</u>	<u>43,500</u>	<u>41,935</u>
Expenses			
Extra Curricular Activities Costs	43,653	33,200	39,782
Trading	1,202	2,000	798
Other Locally Raised Funds Expenditure	-	-	5,268
	<u>44,855</u>	<u>35,200</u>	<u>45,848</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(10,605)</u>	<u>8,300</u>	<u>(3,913)</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	43,169	44,800	46,959
Employee Benefits - Salaries	1,321,893	1,348,000	1,130,455
Staff Development	3,116	9,000	17,002
Depreciation	37,202	46,500	41,299
	<u>1,405,380</u>	<u>1,448,300</u>	<u>1,235,715</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	4,700	5,000	4,500
Board Fees	2,450	4,000	2,100
Board Expenses	3,268	1,600	1,832
Communication	4,769	3,800	4,180
Consumables	4,305	5,000	4,410
Operating Lease	226	3,000	100
Other	34,128	25,800	33,920
Employee Benefits - Salaries	41,308	46,500	38,092
Insurance	1,578	2,000	1,468
Service Providers, Contractors and Consultancy	5,700	5,700	5,400
	<u>102,432</u>	<u>102,400</u>	<u>96,002</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	4,895	5,000	4,686
Consultancy and Contract Services	7,832	7,000	1,072
Cyclical Maintenance Provision	18,140	-	9,335
Grounds	14,075	10,800	12,706
Heat, Light and Water	20,280	17,000	18,748
Rates	4,747	5,000	4,994
Repairs and Maintenance	10,712	10,700	18,215
Use of Land and Buildings	298,601	270,000	262,923
Security	2,662	1,500	1,743
Employee Benefits - Salaries	56,743	50,000	58,986
	<u>438,687</u>	<u>377,000</u>	<u>393,408</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	257,526	114,400	175,199
Cash and cash equivalents for Statement of Cash Flows	<u>313,226</u>	<u>114,400</u>	<u>229,638</u>

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

Of the \$257,526 Cash and Cash Equivalents, \$77,426 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 2021 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	-	-
Teacher Salaries Grant Receivable	89,358	80,000	80,195
	<u>89,358</u>	<u>80,000</u>	<u>80,195</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	89,358	80,000	80,195
	<u>89,358</u>	<u>80,000</u>	<u>80,195</u>
	<u>-</u>	<u>-</u>	<u>-</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	46,623	100,000	45,591
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>46,623</u>	<u>100,000</u>	<u>45,591</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Buildings	115,868				(11,798)	104,070
Furniture and Equipment	39,637				(11,194)	28,443
Information and Communication Technology	16,889	5,186			(7,576)	14,499
Leased Assets	5,881	21,855			(5,418)	22,318
Library Resources	9,730				(1,216)	8,514
Balance at 31 December 2022	<u>188,005</u>	<u>27,041</u>	<u>-</u>	<u>-</u>	<u>(37,202)</u>	<u>177,844</u>

The net carrying value of furniture and equipment held under a finance lease is \$22,318 (2021: \$5,881)

Restrictions

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



	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	238,360	(134,290)	104,070	238,360	(122,492)	115,868
Furniture and Equipment	262,363	(233,920)	28,443	268,711	(229,074)	39,637
Information and Communication T	95,733	(81,234)	14,499	131,181	(114,292)	16,889
Leased Assets	60,188	(37,870)	22,318	38,333	(32,452)	5,881
Library Resources	88,660	(80,146)	8,514	88,660	(78,930)	9,730
Balance at 31 December	745,304	(567,460)	177,844	765,245	(577,240)	188,005

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	10,857	20,000	21,939
Accruals	4,700	10,000	4,502
Banking Staffing Overuse	11,112	-	-
Employee Entitlements - Salaries	89,358	80,000	80,195
Employee Entitlements - Leave Accrual	2,249	-	2,249
	118,276	110,000	108,885
Payables for Exchange Transactions	118,276	110,000	108,885
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	118,276	110,000	108,885

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Other revenue in Advance	2,035	-	1,345
	2,035	-	1,345



13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	69,160	70,000	59,825
Increase to the Provision During the Year	18,140	-	9,335
Use of the Provision During the Year	-	(15,000)	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>87,300</u>	<u>55,000</u>	<u>69,160</u>
Cyclical Maintenance - Current	-	-	15,000
Cyclical Maintenance - Non current	87,300	55,000	54,160
	<u>87,300</u>	<u>55,000</u>	<u>69,160</u>

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 .

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	7,490	6,000	6,859
Later than One Year and no Later than Five Years	14,784	5,000	773
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>22,274</u>	<u>11,000</u>	<u>7,632</u>
Represented by			
Finance lease liability - Current	7,490	6,000	6,859
Finance lease liability - Non current	14,784	5,000	773
	<u>22,274</u>	<u>11,000</u>	<u>7,632</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Fence	216693	13,326	-	-	-	13,326
LSC Office	219747	(1,500)	66,600	(1,000)	-	64,100
Block A&D WC & B Windows	218312	(26,106)	26,106	-	-	-
Totals		<u>(14,280)</u>	<u>92,706</u>	<u>(1,000)</u>	<u>-</u>	<u>77,426</u>

Represented by:

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

77,426 ◀
- ◀



2021	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fence	216693	13,326	1,176	(1,176)	-	13,326
LSC Office		-	-	(1,500)	-	(1,500)
Block A&D WC & B Windows	218312	(17,611)	-	(8,495)	-	(26,106)
Carpet		94,473	13,513	(107,986)	-	-
Heating		1,061	-	(1,061)	-	-
Totals		91,249	14,689	(120,218)	-	(14,280)

Represented by:

Funds Held on Behalf of the Ministry of Education	13,326
Funds Receivable from the Ministry of Education	(27,606)

16. Funds for RTLit Services

Gore Main School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	28,872	28,872	26,750
Funds Received from Cluster Members			
Funds Received from MoE	16,183	16,000	15,938
Total funds received	16,183	16,000	15,938
Funds Spent on Behalf of the Cluster	17,701	44,872	13,816
Funds remaining	(1,518)	(28,872)	2,122
Funds Held at Year End	27,354	-	28,872

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,450	2,100
<i>Leadership Team</i> Remuneration	242,482	227,698
Full-time equivalent members	2	2
Total key management personnel remuneration	244,932	229,798

There are 6 members of the Board excluding the Principal. The Board had held 7 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, finance and property.

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	130 - 140	130 - 140
Benefits and Other Emoluments	4-5	4-5
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	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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



20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

Support Staff Pay Equity Settlement

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

21. Commitments

(a) Capital Commitments

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

(a) \$85,374 Contract for LSC Office to be completed in 2023, which will be fully funded by the Ministry of Education. \$66,600 has been received of which \$2,500 has been spent on the project to date;

(Capital commitments at 31 December 2021: \$13,326)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	313,226	114,400	229,638
Receivables	89,358	80,000	80,195
Investments - Term Deposits	46,623	100,000	45,591
Total Financial assets measured at amortised cost	<u>449,207</u>	<u>294,400</u>	<u>355,424</u>

Financial liabilities measured at amortised cost

Payables	120,311	110,000	110,230
Finance Leases	22,274	11,000	7,632
Total Financial Liabilities Measured at Amortised Cost	<u>142,585</u>	<u>121,000</u>	<u>117,862</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Gore Main School (the School). The Auditor-General has appointed me, Anna Campbell, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19 that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, Compliance with Good Employer Policy, Kiwisport and Board of Trustees reports, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand



School Name:	Gore Main School	School Number:	3956	Year - 2022
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Strategic Aim:	<p>STRATEGIC GOAL 1: Students reach their highest possible level of achievement by being engaged in their learning through responsive and innovative teaching.</p> <p>STRATEGIC GOAL 2: Our board, staff, whānau and community are engaged in providing our tamariki with a safe and inclusive environment for them to learn and grow.</p>
Annual Aim:	<p>Achievement Aim</p> <ul style="list-style-type: none"> To increase the number of students achieving at their chronological age in Literacy.
Target:	<p>Target</p> <ul style="list-style-type: none"> That children in 4-6 will continue to progress through Levels 1-4 and that we increase the number of students achieving 'At' or 'Above' their chronological age in Reading by 5% (23 Children are in the reading target group for 2022). That children in 4-6 will continue to progress through Levels 1-4 and that we increase the number of students achieving 'At' or 'Above' their chronological age in Writing by 5% (30 Children are in the writing target group for 2022).
Baseline Data:	<p>Baseline Data for Reading and Writing as at End of Year reporting 2021</p> <p>Reading</p> <ul style="list-style-type: none"> Data showed that 80.1% of students who have been at GMS for more than one year are reading 'At' or 'Above' their chronological age. Data showed that 74% of Year 4-6 children are reading 'At' or 'Above' their chronological age. <p>Writing</p> <ul style="list-style-type: none"> Data showed that 77% of students who have been at GMS for more than one year are writing 'At' or 'Above' their chronological age.

- Data showed that 65% of Year 4-6 children are writing 'At' or 'Above' their chronological age.

Data Tracking whole School			
	Reading 'At' Level	Writing 'At' Level	Maths 'At' Level
2019 Mid Year Totals	77%	77%	80%
2019 End of Year Totals	79%	75%	85%
2020 Mid Year Totals	75.2%	52.7%	80.7%
2020 End of Year Totals	79%	55.5%	85.5%
2021 Mid Year Totals	76%	72%	86%
2021 End of Year Totals	80.1%	77.0%	82.2%
2022 Mid Year Totals	75%	75%	78.9%
2022 End of Year Totals	85.2%	73.5%	79.5%

Year 4-6 2021				
		Reading 'At' Level	Writing 'At' Level	Maths 'At' Level
All	99 Children	74.0%	65.0%	70.0%

Year 4-6 2022				
		Reading 'At' Level	Writing 'At' Level	Maths 'At' Level
All	94 Children	91.4%	60.6%	71.3%

Year 4-6 2021 Results

Reading - All 12 children in the target group moved 1-3 sub levels. 5 of these children are now reading 'At' their chronological age. 91.4% of Year 4-6 achieved the expected level for reading which is 11.3% improvement. The target for 2022 was 5% improvement. We are extremely happy with this lift in achievement. The whole school achievement for Reading is 85.2%

Writing - 5 out of 26 children moved from 'Below' to 'At'. 20 out of 26 children moved 1-3 sub levels. 5 children had no change in their writing level. 65% of Year 4-6 achieved the expected level for writing which is 32% above target. We are happy with this progress and it reflects the work we have done as a school and as a Kahui Ako. For the whole school our achievement levels for writing are 77%

Year 4-6 2022 Results

Reading - All 23 tamariki in the target group moved 2-3 sub levels. 17 of these children are now reading 'At' their chronological age. 74% of Year 4-6 achieved the expected level for reading which is 2% below the target however we are happy with the movement we saw within the target group. For the whole school our achievement levels are now 80.1%

Writing - 23 out of 30 Year 4-6 tamariki moved 1-3 sublevels in writing. 7 tamariki had no change in their writing level from the previous year. 60.6% of Year 4-6 achieved the expected level for writing which is 4.4% below the end of year 2021 writing results for this age group. The original target was 5% improvement on 2021 data which would have seen 69% of Year 4-6 tamariki achieve at their chronological age for writing. We are a little disappointed with our overall writing data but it was pleasing to see so many children within this group progress.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
As per charter goals			
<ul style="list-style-type: none"> Continue with a reading and writing focus on our At Risk Tamariki 	<p>This system started off well but because of high levels of interruptions, due to COVID, this system was stopped due to stress on staff. We have since adapted the system to now be a reporting tool for progress rather than a goal setting tool.</p>	<p>This system ensured that we had identified all at risk learners and were able to provide assistance. It was useful for our SENCO and LSC to use and see what assistance was being provided for our tamariki.</p>	<p>This system will continue in 2023 as it ensures that all tamariki who need extra assistance are identified and plans are put in place.</p>
<ul style="list-style-type: none"> Complete the implementation of the GMS Structured Literacy Approach 	<p>Our Year 1-2 teachers are now experienced in using decodables and following the Little Learning Programme from Liz Kane. Senior Decodable Readers were also introduced at years 4 and 5 to assist with tamariki who were struggling readers. We saw a major lift achievement with 17 tamariki from the target group reaching the benchmark for their age.</p>	<p>The decodable readers helped develop children's ability to decode words by focusing on certain sounds and blends. They were then able to transfer these skills throughout their reading and into their assessment of reading. At Year 5 the Gore Main School Board of Trustees employed a second teacher for morning classes to assist with small group teaching of reading, writing and maths.</p>	<p>Gore Main School is now a Structured Literacy School and will continue to use decodable readers for tamariki in Year 1-2 and any 'At Risk' reader. Our major undertaking this year is the implementation of the Ideal Platform.</p>
<ul style="list-style-type: none"> Collaborate around action plans within the ARR system 	<p>Because of high levels of interruptions, due to COVID, this system was stopped due to stress on staff. We have since adapted the system to now be a reporting tool for progress rather than a goal setting tool.</p>	<p>This system ensured that we had identified all at risk learners and were able to provide assistance.</p>	<p>This system has changed. Teachers will liaise with the principal around plans and report back at the end of each term about progress of these children.</p>
<ul style="list-style-type: none"> Reading intervention training for teachers aides (Decodables) 	<p>This training ensured that teachers who were working with tamariki understood how decodable readers worked and how they could be used to progress students' reading skills.</p>	<p>Kaiawhina were using this resource and reading daily with children. Because Gore Main School was using decodable throughout all year levels we saw a 20.4% increase in achievement at end of year reporting for Year 4-6.</p>	<p>This will continue and we will also look at training support staff to be able to teach spelling lessons for our 'At Risk' Year 6 spellers. The new Ideal Platform is extremely well scripted to enable this to happen.</p>

<ul style="list-style-type: none"> Across School Teacher observations of writing programme and classroom structure 	<p>Our Across School Teacher was able to conduct observations on all teachers and provide feedback about each individual writing programme. We were able to observe and ensure that plans and lesson structures were being followed as per the school curriculum. This process also ensured that we had consistency throughout the classrooms.</p>	<p>Overall we were happy with the consistency of teaching we saw across the school. 23 out of the 30 tamariki in the target group progressed 1-2 sublevels in writing. We would have liked to have seen more children reach the benchmark for their age but many from this target group had a disruptive term 1-2 due to COVID.</p>	<p>Observations will continue with syndicate leaders conducting observations for reading, writing and maths. Our literacy lead will be conducting observations for the teaching of spelling. From our data we have decided to have a strong focus on the surface features and to ensure that our Year 5-6 tamariki understand these and apply them to their every day writing.</p>
<ul style="list-style-type: none"> Peer observations 	<p>Teachers conducted peer observations on each other around how te reo Māori is used in class. Although not related to this goal we were able to observe a lift in the use of te reo Māori in both staff and tamariki</p>	<p>Although not related to this goal we were able to observe a lift in the use of te reo Māori in both staff and tamariki. This has been a major piece of work for Gore Main School, and we are proud of where we are, in terms of the use of te reo Māori.</p>	<p>This is extremely useful for teachers and will be offered again, especially if it relates to the teaching of spelling or writing.</p>
<ul style="list-style-type: none"> Complete the implementation of the new spelling programme 	<p>We completed the implementation of The Code from Liz Kane but then we came across the Ideal Platform. I had 2 teachers go and observe the Holy Family School staff and then they reported back to the Principal. I then went with my junior team and visited as well. We then decided to change over to the Platform.</p>	<p>This has had no impact on the 2022 data. By changing to the Ideal Platform we will now be able to report on assessment data. This platform will also provide us with explicit teaching through plans, scripts, videos and powerpoints.</p>	<p>The implementation of the Ideal Platform is happening in Term 1 2023. This is going to be a major undertaking for our staff.</p>
<ul style="list-style-type: none"> Continue writing moderation to lift teacher understanding 	<p>We conduct within school and across school writing moderation 8 times during 2022. These were extremely beneficial and had staff collaborating with other schools from within the Kahui Ako.</p>	<p>Our teachers feel more confident when making overall teacher judgements for writing. This understanding enables teachers to know what individual tamariki need to work on.</p>	<p>We are confident in our ability to make overall teacher judgements for writing and will now only conduct moderation sessions before mid and end of year reporting.</p>
<ul style="list-style-type: none"> Continue to create schoolwide writing exemplars 	<p>This has been in development with the Kahui Ako. The goal was to create a district wide resource for schools to use. This is still in development.</p>	<p>No impact on student assessment data but this resource helps teachers to feel more confident when making overall teacher judgements for writing.</p>	<p>We wait to receive the Kahui Ako Writing Exemplars from 2022.</p>
<ul style="list-style-type: none"> Schoolwide language for spelling rules and the writing process (e.g. Editing) 	<p>As we are now changing to the Ideal Platform this goal will automatically be achieved as it is part of the programme.</p>	<p>No impact on student assessment data but we plan to see progress in writing data throughout 2023.</p>	<p>This is attached to the implementation of the Ideal Platform.</p>

<ul style="list-style-type: none"> Continue implementation of the GMS Writing Rubric (Based on E-Asttle) 	<p>We spent a lot of time using the e-asttle rubric when assessing a writing sample. The goal was to collectively try and create a Gore Main rubric based on the e-asttle rubric but we ran out of time.</p>	<p>As a school we still find the e-asttle rubric extremely useful for assessment and for next steps. We will continue using this tool and wait to see what happens with the NZ Curriculum Refresh.</p>	<p>As mentioned previously, we will continue using the e-asttle rubric and see if this changes after the NZ Curriculum Refresh.</p>
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Planning for 2023

Reading

- Adapt changes to the Curriculum Refresh
- Maintain current achievement levels in reading. Our target is a 5% increase which will have us reaching 90% of students/ākongā at the level for their age
- Strengthen our structure literacy approach with the implementation of the Ideal Platform
- Provide intervention for tamariki struggling with the end of level 1 and 2
- Teacher Aide training around the use of junior and senior decodables and new spelling approach
- Parent information evenings around how they can help their child at home

Writing

- Adapt changes to the Curriculum Refresh
- Review data and look for common themes leading to low achievement
- More focus given to the surface features of writing
- The Literacy Leader and Leadership Team working together to lift achievement and teacher capabilities
- Peer observations to utilise internal expertise
- Writing PLD at least 3 times a term to ensure that teachers are upskilling with ideas for the classroom and individually knowledge

Maths

- Adapt changes to the Curriculum Refresh
- Continue ensuring that we are aligned with our teaching of strand maths
- Review the teaching of number knowledge from Year 1-3 to ensure that we are laying a strong foundation
- Provide number knowledge intervention for at risk tamariki
- Parent information evenings around how they can help their child at home
- Look into the Numicon teaching resource and see if it could be useful for Years 1-3

GMS Target Plan for 2022

Achievement Aim : To increase the number of students/ākonga achieving at their chronological age in Reading

Baseline Data

- Data showed that 80.1% of students/ākonga who have been at GMS for more than one year are reading 'At' or 'Above' their chronological age.
- Data showed that 74% of Year 4-6 tamariki are reading 'At' or 'Above' their chronological age.

Target

- That tamariki in 4-6 will continue to progress through Levels 1-4 and that we increase the number of students achieving 'At' or 'Above' their chronological age in Reading by 5% (23 Children are in the reading target group for 2022).

What are we going to do?

- At the beginning of the year achievement information will be collated from 2021 end of year data, current running record data and tamariki will also complete a PAT Reading Comprehension assessment. Action plans will be put in place for each child following the school ARR System. This will be monitored and progress will be shared with staff and senior management. Schoolwide actions will be put in place throughout the year and direction from the Literacy Leader will be followed. The Leadership Team will monitor the progress of the target group and complete summary assessments at the end of Term 3 2022.

Outcome

- All 23 children in the target group moved 2-3 sub levels. 17 of these children are now reading 'At' their chronological age. 74% of Year 4-6 achieved the expected level for reading which is 2% below the target however we are happy with the movement we saw within the target group. For the whole school our achievement levels are now 80.1%
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Actions to achieve targets	Led by	Budget	Timeframe	Outcomes / progress and Achievement
At Risk System - Achievement data will be collated and reviewed every term using Google Docs and will include planned actions for raising achievement for those achieving Well Below/Below (as well as catering for those Above) on class action plan.	Leadership team	Nil	Whole School Year	Individualised actions plans for each child on the ARR
Complete the implementation of the GMS Structured Literacy approach	Literacy Leader	Nil	Whole School Year	Alignment throughout the school
Structured Literacy PLD with Liz Kane	Literacy Leader and 4 Teachers	\$2000	Term 2	To increase teacher capabilities
Review and Strengthen Reading Diaries for all children and to lift home and school connection	Teachers	BOT/PTA Funded	Whole School Year	An increase in home and school connection
Participate in Professional Development related to the implementation of the ideal Platform	Teachers	Nil	Whole School Year	To see a rise in student achievement
Provide Teacher Aide training around reading (Decodables) and the teaching of spelling	Literacy Leader	Nil	Whole School Year	To increase staff capacity around reading
Whānau meeting about at home strategies for reading	Literacy Leader and Teachers	Nil	Term 2	An increase in home and school connection

Green = Maori Children

Pink = Pasifika Children

2022 Target Group - Reading						
Name	Year	February		November		Summary
		Current Level	PAT Stanine Level	Current Level	PAT Level	
	4	E L2 Purple	3	8.5-9.5	3	At the level
	4	At L1 Turquoise	3	8.5-9.5	5	At the level

		4	E L2 Purple	2	8.5-9.5	4	At the level
		4	E L2 Purple	2	8.5-9.5	5	At the level
		4	At L1 Stage 7	4	8.5-9.5	6	At the level
		5	At L2 / 8.5-9.5	3	9.5-10.5	3	At the level
		5	E L2 Purple	3	8.5-9.5	4	+2 Sub levels
		5	At L1 Stage 7	1	9.5-10.5	5	At the level
		5	At L1 Stage 7	2	Purple	3	+2 Sub levels
		5	At L1 Stage 7	3	Purple	3	+2 Sub levels
		5	E L2 Purple	1	9.5-10.5	3	At the level
		5	At L1 Stage 7	4	Gold	2	+2 Sub levels
		5	E L2 Gold	4	9.5-10.5	5	At the level
		5	E L2 Gold	5	9.5-10.5	5	At the level
		5	E L2 Gold	4	9.5-10.5	4	At the level
		5	E L2 Gold	6	9.5-10.5	6	At the level
		5	E L2 Gold	4	9.5-10.5	5	At the level
		5	E L2 Gold	4	9.5-10.5	6	At the level
		6	At L2 / 8.5-9.5	1	11 years	5	At the level
		6	At L2 / 8.5-9.5	3	11 years	6	At the level
		6	At L2 / 8.5-9.5	6	11 years	7	At the level
		6	At L1 Turquoise	3	Gold	4	+2 Sub levels

		6	E L2 Gold	3	9.5-10.5	2	+3 Sub levels
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Achievement Aim : To increase the number of students/ākonga achieving at their chronological age in Writing				
Baseline Data				
<ul style="list-style-type: none"> Data showed that 77% of students who have been at GMS for more than one year are writing 'At' or 'Above' their chronological age. Data showed that 64% of Year 4-6 children are writing 'At' or 'Above' their chronological age. 				
Target				
<ul style="list-style-type: none"> That children in 4-6 will continue to progress through Levels 1-4 and that we increase the number of students achieving 'At' or 'Above' their chronological age in Writing by 5% (30 Children are in the reading target group for 2022). 				
What are we going to do?				
<ul style="list-style-type: none"> At the beginning of the year achievement information will be collated from 2021 end of year data and current writing sample. Action plans will be put in place for each child following the school ARR System. This will be monitored and progress will be shared with staff and the Leadership Team. Schoolwide actions will be put in place throughout the year and direction from the Literacy Leader will be followed. The Leadership Team will monitor the progress of the target group and complete summary assessments at the end of Term 3 2022. 				
Outcome				
<ul style="list-style-type: none"> 23 out of 30 Year 4-6 children moved 1-3 sublevels in writing. 7 children had no change in their writing level from the previous year. 60.6% of Year 4-6 achieved the expected level for writing which is 4.4% below the end of year 2021 writing results for this age group. The original target was 5% improvement on 2021 data which would have seen 69% of Year 4-6 children achieve at their chronological age for writing. We are a little disappointed with our overall writing data but it was pleasing to see so many children within this group progress. 				
Actions to achieve targets	Led by	Budget	Timeframe	Outcomes / progress and Achievement

At Risk System - Achievement data will be collated and reviewed every term using Google Docs and will include planned actions for raising achievement for those achieving Well Below/Below (as well as catering for those Above) on class action plan.	Leadership team	Nil	Whole School Year	Individualised actions plans for each child on the ARR
Moderate writing samples in Term 2 and Term 4 to ensure consistency when assessing writing	Leadership team/Literacy Lead	Nil	Whole School Year	An effective writing curriculum from Year 1-6
Observations of writing programme and classroom structure	Leadership team/Literacy Lead	Nil	Whole School Year	Effective writing programmes throughout the school
Continue implementation of the GMS Writing Rubric (Based on E-Asttle)	AST/Teachers	Nil	Term 2	To increase staff capacity around assessment
Implement a Long Term Plan for writing in Years 3-6	Literacy Lead/Teachers	Nil	Term 1	To increase staff capacity around the teaching and assessment of different genre
Through internal evaluation look at effective teaching of writing in GMS	AST/Teachers	Nil	Whole School Year	Ensure effective teaching throughout the school
Implement the GMS Spelling Programme and new systems and resources	Literacy Lead/Teachers	Nil	Whole School Year	Alignment throughout the school

2022 Target Group - Writing

2022 Target Group - Writing					
		February		November	
Name	Year	Current Level	Current Level	Summary	
	4	1a	1a	No Progress	

		4	1a	2b	+1 Sub level
		4	1a	2b	+1 Sub level
		4	1a	2p	+2 Sub levels
		5	2b	2a	+2 Sub levels
		5	1a	2b	+1 Sub level
		5	2b	3b	+3 Sub levels
		5	2b	2a	+2 Sub levels
		5	2b	2p	+1 Sub levels
		5	1a	2p	+2 Sub levels
		5	1a	2b	+1 Sub level
		5	1a	2b	+2 Sub levels
		5	1a	2p	+2 Sub levels
		5	2b	2p	+1 Sub level
		5	1a	1a	No Progress
		5	2b	2a	+2 Sub levels
		5	2b	2a	+2 Sub levels
		5	2b	3b	+ 3 Sub levels
		6	2b	2a	+2 Sub levels
		6	2p	2p	No Progress
		6	2p	3b	+2 Sub levels

		6	2b	2b	No Progress
		6	2b	2p	+ 1 Sub level
		6	2a	3p	+2 Sub levels
		6	2p	2p	No Progress
		6	2b	2b	No Progress
		6	2p	2p	No Progress
		6	2p	3b	+2 Sub levels
		6	1p	1a	+1 Sub level
		6	1p	1a	+ 1 Sub level

Prepared and submitted by Glenn Puna, Principal/Tumuaki Gore Main School.

**Gore Main School
Kiwisport
2022**

In 2022 the school received Kiwisport funding of \$2780.87. The funding was spent on subsidizing transport for children to attend swimming, netball and golf tournaments, as well as paying for some children's affiliation fees for various sports and sports equipment.

Gore Main Primary School

MEMBERS OF THE BOARD OF TRUSTEES

For the year ended 31st December 2022

Name	Position	How Position on Board Gained	Term Expires/Expired
Lana Williams	Staff Rep	Elected May 2021	May 2025
Glenn Puna	Principal	Principal	
Katies Alderton	Parent Rep	Elected Sept 2022	May 2025
James Goodwin	Parent Rep	Elected Sept 2022	May 2025
Wendy Blythe	Parent Rep	Elected Sep 2022	May 2025
Louise Hughes	Parent Rep	Elected Sep 2022	May 2025
Nick Grant	Parent Rep	Elected June 2016	Sept 2022
Dan Winkle	Parent Rep	Elected June 2016	Sept 2022
Kate Sinclair	Parent Rep	Elected June 2019	Sept 2022
Adele McGarry	Parent Rep	Elected June 2019	Sep 2022
Marion McFadzien	Chair to Sept 2022	Elected June 2016	Sept 2022
Lisa Grace	Chair	Elected Sept 2022	May 2025

Gore Main School Good Employer Statement

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>By following all school policies and procedures</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We don't have an employment opportunities programme. never heard of it. Through our Appraisal process we offer all staff the opportunity to grow as a professional through professional development opportunities.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have an employment selection panel made up of BOT members and the principal who go through all appointments.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>Our school follows the Cultural Competencies as written in the Tataiako document from MOE. This is embedded in all areas of the school.</i>
How have you enhanced the abilities of individual employees?	<i>By giving them leadership opportunities and professional development aim at their individual needs</i>
How are you recognising the employment requirements of women?	<i>Everyone is treated equally</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Everyone is treated equally</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	