

# GREEN BAY PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1298

**Principal:** Anand Muthoo

**School Address:** 131 Godley Road, Green Bay, Auckland

**School Postal Address:** PO Box 80070, Green Bay, Auckland

**School Phone:** 09 8176666

**School Email:** [admin@greenbay.school.nz](mailto:admin@greenbay.school.nz)

**Accountant / Service Provider:**  
Canterbury Educations Services Society Limited

# GREEN BAY PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

## Index

Page	Statement
------	-----------

<b>Financial Statements</b>	
-----------------------------	--

<a href="#">1</a>	Members of the Board
<a href="#">2</a>	Statement of Responsibility
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 19</a>	Notes to the Financial Statements

<b>Other Information</b>	
--------------------------	--

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

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

Statement of Compliance with Employment Policy	
--	--

# Green Bay Primary School

## Members of the Board

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Amelia Day	Presiding Member	Elected	Sep 2024
Anand Muthoo	Principal ex Officio	Appointed	Current
Cathriene Rochford	Parent Representative	Elected	Sep 2024
Glen Mitchell	Parent Representative	Elected	Nov 2023
Matt Child	Parent Representative	Elected	Nov 2023
Nicole Allington	Parent Representative	Elected	Nov 2023
Tim Rickards	Parent Representative	Elected	Sep 2024
Cheryl McElroy	Staff Representative	Elected	Sep 2024
Dilip Patel	Parent Representative	Elected	Jun 2022

# Green Bay Primary School

## Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Amelia Day

Full Name of Presiding Member

DocuSigned by:



B210B0A52D9D494

Signature of Presiding Member

27 May 2023

Date:

Anand Muthoo

Full Name of Principal

DocuSigned by:



220BB8E5FD094EA

Signature of Principal

27 May 2023

Date:

# Green Bay Primary 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	5,692,421	5,404,254	5,348,548
Locally Raised Funds	3	189,103	198,550	184,478
Interest Income		21,162	4,000	6,246
<b>Total Revenue</b>		<b>5,902,686</b>	<b>5,606,804</b>	<b>5,539,272</b>
<b>Expenses</b>				
Locally Raised Funds	3	40,243	71,150	30,459
Learning Resources	4	4,006,977	3,810,376	3,830,341
Administration	5	351,504	310,400	291,124
Finance		4,985	8,000	6,577
Property	6	1,342,364	1,438,527	1,131,423
Loss on Disposal of Property, Plant and Equipment		4,751	-	1,723
		<b>5,750,824</b>	<b>5,638,453</b>	<b>5,291,647</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>151,862</b>	<b>(31,649)</b>	<b>247,625</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>151,862</b>	<b>(31,649)</b>	<b>247,625</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.

# Green Bay Primary 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>		1,255,994	1,228,143	1,008,369
Total comprehensive revenue and expense for the year		151,862	(31,649)	247,625
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,291	-	-
<b>Equity at 31 December</b>		1,424,147	1,196,494	1,255,994
Accumulated comprehensive revenue and expense		1,424,147	1,196,494	1,255,994
<b>Equity at 31 December</b>		1,424,147	1,196,494	1,255,994

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.

# Green Bay Primary School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	222,425	185,252	240,901
Accounts Receivable	8	307,288	263,092	280,790
GST Receivable		14,423	12,437	12,437
Prepayments		8,016	-	-
Inventories	9	9,981	8,178	8,178
Investments	10	1,002,873	701,512	701,512
Funds Receivable for Capital Works Projects	17	10,707	8,286	8,286
		1,575,713	1,178,757	1,252,104
<b>Current Liabilities</b>				
Accounts Payable	12	359,664	345,730	335,575
Revenue Received in Advance	13	28,118	63	63
Provision for Cyclical Maintenance	14	37,440	71,044	71,044
Painting Contract Liability	15	20,465	-	-
Finance Lease Liability	16	29,446	30,775	30,776
Funds held for Capital Works Projects	17	-	33,278	33,279
		475,133	480,890	470,737
<b>Working Capital Surplus/(Deficit)</b>		1,100,580	697,867	781,367
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	558,888	537,798	563,798
Intangible Assets		-	50,000	-
		558,888	587,798	563,798
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	149,600	69,158	69,158
Painting Contract Liability	15	47,989	-	-
Finance Lease Liability	16	37,733	20,013	20,013
		235,322	89,171	89,171
<b>Net Assets</b>		1,424,147	1,196,494	1,255,994
<b>Equity</b>		1,424,147	1,196,494	1,255,994

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

# Green Bay Primary School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,466,168	1,624,841	1,365,843
Locally Raised Funds		172,338	160,218	144,316
International Students		37,680	4,065	5,896
Goods and Services Tax (net)		(1,986)	(31,763)	(31,763)
Payments to Employees		(737,739)	(736,282)	(670,403)
Payments to Suppliers		(526,738)	(693,412)	(490,172)
Interest Paid		(4,985)	(8,000)	(6,577)
Interest Received		761	4,000	6,246
Net cash from/(to) Operating Activities		405,499	323,667	323,386
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(67,118)	(105,999)	(55,174)
Purchase of Investments		(301,361)	(449,477)	(449,477)
Net cash from/(to) Investing Activities		(368,479)	(555,476)	(504,651)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		16,291	-	-
Finance Lease Payments		(36,087)	(21,313)	(21,314)
Funds Administered on Behalf of Third Parties		(35,701)	(148,576)	(148,575)
Net cash from/(to) Financing Activities		(55,497)	(169,889)	(169,889)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(18,477)</b>	<b>(401,698)</b>	<b>(351,154)</b>
Cash and cash equivalents at the beginning of the year	7	240,901	586,950	592,055
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>222,425</b>	<b>185,252</b>	<b>240,901</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.



# Green Bay Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

###### **Useful lives of property, plant and equipment**

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

**Critical Judgements in applying accounting policies**

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

**Classification of leases**

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

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Finance Lease Payments**

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

**e) Cash and Cash Equivalents**

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

**f) Accounts Receivable**

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

**g) Inventories**

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

**h) Investments**

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

**i) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

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

**j) Accounts Payable**

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

**k) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**l) Revenue Received in Advance**

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

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

**m) Funds held for Capital works**

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

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

**n) Provision for Cyclical Maintenance**

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

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

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

**o) Financial Instruments**

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

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

**p) 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.

**q) Budget Figures**

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

**r) Services received in-kind**

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

## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,438,118	1,358,201	1,379,763
Teachers' Salaries Grants	3,310,568	2,908,626	3,115,035
Use of Land and Buildings Grants	933,383	1,130,427	849,972
Other Government Grants	10,352	7,000	3,778
	<u>5,692,421</u>	<u>5,404,254</u>	<u>5,348,548</u>

The school has opted in to the donations scheme for this year. Total amount received was \$103,950.

## 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	83,616	88,000	79,067
Fees for Extra Curricular Activities	23,325	17,000	6,067
Trading	18,411	11,000	12,321
Fundraising & Community Grants	53,332	42,550	45,192
International Student Fees	10,419	40,000	41,831
	<u>189,103</u>	<u>198,550</u>	<u>184,478</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	24,900	33,500	12,815
Trading	13,321	1,550	6,854
Fundraising and Community Grant Costs	1,180	30,600	3,628
International Student - Student Recruitment	697	1,500	1,761
International Student - Other Expenses	145	4,000	5,401
	<u>40,243</u>	<u>71,150</u>	<u>30,459</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>148,860</u>	<u>127,400</u>	<u>154,019</u>

During the year the School hosted 1 International students (2021:5)

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	173,493	259,250	155,340
Equipment Repairs	3,475	3,000	4,667
Library Resources	5,560	5,500	2,938
Employee Benefits - Salaries	3,689,421	3,364,626	3,494,081
Staff Development	15,275	52,000	42,863
Depreciation	119,753	126,000	130,452
	<u>4,006,977</u>	<u>3,810,376</u>	<u>3,830,341</u>

**5. Administration**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Audit Fee	7,470	6,000	7,560
Board Fees	5,225	5,000	5,610
Board Expenses	15,221	18,500	13,221
Communication	5,293	7,500	6,934
Consumables	27,866	27,200	20,100
Operating Lease	891	1,000	-
Other	43,322	52,700	47,508
Employee Benefits - Salaries	213,804	157,500	158,651
Insurance	11,352	13,000	10,599
Service Providers, Contractors and Consultancy	21,060	22,000	20,941
	<b>351,504</b>	<b>310,400</b>	<b>291,124</b>

**6. Property**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Caretaking and Cleaning Consumables	22,972	27,000	22,975
Cyclical Maintenance Provision	133,267	21,000	27,014
Grounds	10,865	20,000	9,864
Heat, Light and Water	46,412	56,000	40,416
Rates	133	100	123
Repairs and Maintenance	32,838	34,000	34,092
Use of Land and Buildings	933,383	1,130,427	849,972
Security	8,316	10,000	7,197
Employee Benefits - Salaries	154,178	140,000	139,770
	<b>1,342,364</b>	<b>1,438,527</b>	<b>1,131,423</b>

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**

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Bank Accounts	222,425	185,252	240,901
Cash and cash equivalents for Statement of Cash Flows	<b>222,425</b>	<b>185,252</b>	<b>240,901</b>

**8. Accounts Receivable**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	8,848	1,708	1,708
Receivables from the Ministry of Education	-	-	17,698
Interest Receivable	20,401	-	-
Teacher Salaries Grant Receivable	278,039	261,384	261,384
	<u>307,288</u>	<u>263,092</u>	<u>280,790</u>
Receivables from Exchange Transactions	29,249	1,708	1,708
Receivables from Non-Exchange Transactions	278,039	261,384	279,082
	<u>307,288</u>	<u>263,092</u>	<u>280,790</u>

**9. Inventories**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	9,981	8,178	8,178
	<u>9,981</u>	<u>8,178</u>	<u>8,178</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,002,873	701,512	701,512
Total Investments	<u>1,002,873</u>	<u>701,512</u>	<u>701,512</u>

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	119,245	-	-	-	(6,728)	<b>112,517</b>
Furniture and Equipment	329,501	32,246	-	-	(53,947)	<b>307,799</b>
Information and Communication Technology	28,711	27,911	(2,403)	-	(16,991)	<b>37,228</b>
Leased Assets	50,155	52,477	-	-	(36,987)	<b>65,645</b>
Library Resources	36,186	6,962	(2,348)	-	(5,100)	<b>35,699</b>
<b>Balance at 31 December 2022</b>	<u>563,798</u>	<u>119,596</u>	<u>(4,751)</u>	<u>-</u>	<u>(119,753)</u>	<u><b>558,888</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$65,645 (2021: \$50,155)

**Restrictions**

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

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	269,121	(156,604)	112,517	269,121	(149,876)	119,245
Furniture and Equipment	691,191	(383,392)	307,799	658,946	(329,445)	329,501
Information and Communication Technology	129,256	(92,028)	37,228	103,748	(75,037)	28,711
Leased Assets	111,402	(45,757)	65,645	144,575	(94,420)	50,155
Library Resources	100,085	(64,386)	35,699	99,586	(63,400)	36,186
<b>Balance at 31 December</b>	<b>1,301,055</b>	<b>(742,167)</b>	<b>558,888</b>	<b>1,275,976</b>	<b>(712,178)</b>	<b>563,798</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	35,223	37,105	37,105
Accruals	8,272	8,052	8,052
Banking Staffing Overuse	-	10,155	-
Employee Entitlements - Salaries	278,039	261,384	261,384
Employee Entitlements - Leave Accrual	38,130	29,034	29,034
	<u>359,664</u>	<u>345,730</u>	<u>335,575</u>
Payables for Exchange Transactions	359,664	345,730	335,575
	<u>359,664</u>	<u>345,730</u>	<u>335,575</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	27,261	-	-
Other revenue in Advance	857	63	63
	<u>28,118</u>	<u>63</u>	<u>63</u>



**14. Provision for Cyclical Maintenance**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	140,202	140,202	131,710
Increase to the Provision During the Year	126,762	21,000	9,039
Use of the Provision During the Year	(79,924)	-	(547)
Provision at the End of the Year	187,040	161,202	140,202
Cyclical Maintenance - Current	37,440	71,044	71,044
Cyclical Maintenance - Non current	149,600	69,158	69,158
	187,040	140,202	140,202

The school's 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 school's 10 Year Property Plan.

**15. Painting Contract Liability**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Due within one year	20,465	-	-
Due after one year	47,989	-	-
	68,454	-	-

In 2022 the Board signed an agreement with Programmed Property Services for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

**16. Finance Lease Liability**

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

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	34,273	34,048	34,048
Later than One Year and no Later than Five Years	42,295	21,646	21,646
Future Finance Charges	(9,389)	(4,905)	(4,905)
	67,179	50,789	50,789
<b>Represented by</b>			
Finance lease liability - Current	29,446	30,775	30,776
Finance lease liability - Non current	37,733	20,013	20,013
	67,179	50,788	50,789

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
4 Classrooms & Toilet Block		33,279	-	(43,986)	-	(10,707)
Astroturf		(8,286)	37,856	(29,570)	-	-
Totals		24,993	37,856	(73,556)	-	(10,707)

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

10,707

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
4 Classrooms & Toilet Block		(30,182)	450,926	(387,465)	-	33,279
9, 13: Stage 1 New Heat Pumps		90	-	(90)	-	-
Basketball Court, Playground		(5,790)	5,790	-	-	-
Permanent Outdoor Shade		229,450	496	(229,946)	-	-
Footpaths		(20,000)	50,755	(30,755)	-	-
Astroturf		-	-	(8,286)	-	(8,286)
Totals		173,568	507,967	(656,542)	-	24,993

### Represented by:

Funds Held on Behalf of the Ministry of Education

33,279

Funds Receivable from the Ministry of Education

8,286

## 18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members		
Remuneration	5,225	5,610
Leadership Team		
Remuneration	508,619	499,362
Full-time equivalent members	4	4
Total key management personnel remuneration	513,844	504,972

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance Committee and Property Committee that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5.00	5.00
110 - 120	3.00	1.00
120 - 130	0.00	1.00
	8.00	7.00

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

## 20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

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

## 21. Commitments

### (a) Capital Commitments

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

(Capital commitments at 31 December 2021: \$125,825)

### (b) Operating Commitments

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

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

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	222,425	185,252	240,901
Receivables	307,288	263,092	280,790
Investments - Term Deposits	1,002,873	701,512	701,512
Total Financial assets measured at amortised cost	1,532,586	1,149,856	1,223,203

### Financial liabilities measured at amortised cost

Payables	359,664	345,730	335,575
Finance Leases	67,179	50,788	50,789
Painting Contract Liability	68,454	-	-
Total Financial Liabilities Measured at Amortised Cost	495,297	396,518	386,364

### **23. Events After Balance Date**

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

**RSM Hayes Audit**

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

T +64 (9) 367 1656  
[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

## Independent Auditor's Report

### To the readers of Green Bay Primary School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Green Bay Primary School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- Present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- Comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2023. This is the date at which our opinion is expressed.

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

#### Basis of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

## Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

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



# Analysis of Variance Reporting- Literacy



<b>School Name:</b>	Green Bay Primary School	<b>School Number:</b>	1298
	<p>Goal 1: Raise student achievement across the school.</p> <p>Goal 2: To have an established, fully inclusive school that values diversity and gives all staff and students equitable access to the NZC and learning for life.</p> <p>Goal 3: Partnerships - Positive partnerships with all stakeholders.</p> <p>Goal 4: Develop a collaborative learning environment that makes GBS a school of choice and reflects the community.</p>		
<b>Annual Aim:</b>	<p>Goal 1 – Curriculum; Teaching, Learning and Achievement Through targeted teaching, effective assessment and targeted feedback, and authentic use of e-learning pedagogies we will promote high achievement and student engagement in all areas of the curriculum, while continuing to improve students' literacy and mathematical skills so they are achieving at or above Curriculum Levels.</p> <p>Goal 2 - Staff and Student Development Through targeted, quality professional learning we will continue to strengthen and improve staff skills and knowledge in order to improve student achievement outcomes.</p> <p>Goal 3 - Partnerships Through quality partnerships within and beyond the school we will ensure that we are meeting the expectations and desires of our community in delivering a quality education for their children.</p> <p>Goal 4 – Review Through regular and systematic review, we will ensure that practices are effective and efficient, and allow for best practice to support quality student outcomes.</p>		
<b>Target:</b>	<p>Reading That whole school results in Reading show 85% achievement at or above the Curriculum Level. That Maori and Pasifika results match or better whole school results.</p> <p>Writing That whole school results in Writing show 85% achievement at or above the Curriculum Level. That Maori and Pasifika results match or better whole school results.</p>		

**Baseline Data:****Reading Data 2023**

	Below %	At %	Above %	Total At & Above %
All	8	72	21	93
Maori	20	70	10	80
Pasifika	9	75	16	91
Asian	2	72	26	98
Girls	6	66	28	94
Boys	9	76	15	91

**Writing Data 2023**

	Below %	At %	Above %	Total At & Above %
All	17	75	10	85
Maori	31	65	4	69
Pasifika	19	74	7	81
Asian	10	75	15	90
Girls	10	75	15	90
Boys	24	72	4	76

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b><u>Reading</u></b></p> <p>40/100 Book challenge (3 to 4 classes engaged in this)</p> <p>Reciprocal Reading (Fab four)</p> <p>AVAILL Reading Program Y5-8 (only when students were in school)</p> <p>CSI (More Visual)</p> <p>Guided silent reading.</p>	<p>Reading Mileage</p> <p>Collaboration, leadership</p> <p>This involves students watching movies while reading sub-titles.</p> <p>Supported their learning. Enabled independence, stimulation for other activities.</p> <p>Focus on comprehension.</p>	<p>Improve student vocabulary and general knowledge.</p> <p>Help with comprehension, skills, strategies and predicting.</p> <p>Case studies and student data suggests improvements in vocabulary and comprehension. High level of student engagement</p> <p>Using and learning strategies to help Comprehend difficult texts.</p> <p>Developing the strategy of chunking text into small sections with lots of discussion around the text.</p>	<p>Continue with program in the Yr. 4-5 this year.</p> <p>Developing independence in reading</p> <p>Continue with program.</p> <p>Continue program.</p> <p>Continue program.</p>

BSLA (Better Start to Literacy)	Follows a structured phonic scope and sequence that is used in the class and small group reading programme.	Teachers found that students were more engaged in the learning. Small groups using the Ready to Read – Phonic Plus reading series and the explicit teaching helped students' improvement in reading and writing.	3 more teachers to do university course and 3 teacher aides. We also have 1 teacher doing the facilitators course.
Systematic teaching of critical phonological awareness skills. Explicit teaching of vocabulary skills	5 year 1 and 2 teachers did the university course.		
Reading Recovery	This programme is to help support our struggling readers. We have 2 Reading Recovery teachers who have 4 students each. They work with individual student for 30 minutes 5 days a week.	Using 6-year nets and reading wedges to help determine the placement of students in the Reading Recovery Programme. The programme goes over a 14-week period.	Ongoing
<b><u>Writing</u></b>			
Write that Essay PD	Focus on sentence structure/skills.	Improve teacher knowledge of how sentences are/can be structured – a variety of sentences. Help students to use a variety of sentences and to use different sentences for different reasons	Ongoing
Sheena Cameron	Focus on – sentences vs fragments, punctuation, clauses complex and compound.		
The Writing Revolution			
The Code		Improved teachers and students knowledge of sound and symbol sequence as well as developing comprehension of word structure and knowledge	Ongoing
A systematic approach for teaching spelling across the school	Senior school – small group work. Yr. 2 and 3's used a spelling programme		

<p><b>General</b></p>			
<p>ESOL</p>	<p>Specialist ESOL Teacher. Withdrawal classes from Yr. 2-8 and in-class support for year 1. Most groups are seen twice a week and progress is monitored and tracked. Teacher often meets with families to discuss progress, next steps, and concerns</p>	<p>ESOL Teacher meets with teachers to discuss best practice and support teacher and students in the classroom</p>	<p>Ongoing</p>
<p>ICOL Leader (In school community of Learning Leader)</p>	<p>Our ICOL teacher looked at the curriculum expectations that were already in place and aligned them to the literacy progressions. Then collaborated with senior leadership and staff to develop learning progressions and a shared understanding</p>	<p>Teachers had shared understanding of the literacy Learning Progressions</p> <p>The Learning Progressions are now in every classroom. They are used to support next steps in planning and learning.</p>	<p>Developing teacher and student's use of the Learning Progressions in the classroom to inform learning and next steps. This will develop a shared language and strengthen curriculum knowledge</p>
<p>Using the Learning Progressions to inform planning, teaching and reporting.</p>	<p>Consistency across year groups enabling flow on. Easy to read.</p>	<p>Easier to report to parents.</p>	<p>Build on the Learning Progressions being incorporated and linked to long term and weekly planning</p>

<p>Special Needs policies reviewed: new aim – acceleration.</p> <p>PB4L:</p> <p>Positive reward system established to reinforce vision.</p> <p>Collaborative development of school rules to achieve vision.</p> <p>Behaviour data analysed</p>	<p>Support programmes</p> <p>VAMP (Visual Auditory Memory Programme), Rainbow Reading, Lexia, STEPS2 and Reading Recovery</p> <p>LSC working with teachers, students and support staff.</p> <p>Creates an effective learning environment.</p> <p>A shared understanding across the whole school</p>	<p>Lifting achievement through support programmes</p> <p>To help support student learning.</p> <p>Improvement in learning environment</p>	<p>Refine and use regularly.</p> <p>SLT to monitor systematic review of students of concern during syndicate meetings.</p> <p>Ensure school curriculum document includes shared understandings about effective pedagogy.</p> <p>Develop schoolwide system to manage behaviour in class.</p>
--	---	---	---

### Planning for next year:

In 2023 the school focus will be raising achievement in Literacy for Māori students. Approaches to be used will include:

- Literacy lead teachers in junior and senior school supporting planning and good practice
- Three teacher aides completing Course, Better Start for literacy through Canterbury University
- Three teachers completing course, Better start for Literacy through Canterbury University
- One Junior team leader completing facilitator course for Better start for Literacy through Canterbury University
- Continuing with STEPS2 and monitor progress
- Continue to use assessment, 6-year nets, BSLA testing and graphing progress, to analyse data to inform planning within the class and Tier 2 support

- Develop Home school partnerships – Māori parents' consultation, Community engagement
- All Māori students are identified and those that need to be prioritised and have equitable access to support programmes
- Continue to develop transitions from ECC to school with class visit and liaison with early childhood intervention to support new students into school
- Learning Progressions are consolidated, and a shared language is used across classrooms, teachers, students, and whanau which are linked to New Zealand Curriculum
- Track and respond to student behaviour (PB4L) and provide appropriate support



# Analysis of Variance Reporting - Mathematics

<b>School Name:</b>	Green Bay Primary School	<b>School Number:</b>	1298
<b>Strategic Aim:</b>	<p>Goal 1: Raise student achievement across the school.</p> <p>Goal 2: To have an established, fully inclusive school that values diversity and gives all staff and students equitable. Access to the NZC and learning for life.</p> <p>Goal 3: Positive partnerships with all stakeholders.</p> <p>Goal 4: Develop a collaborative learning environment that makes GBS a school of choice and reflects the community.</p>		
<b>Annual Aim:</b>	<p><b>Goal 1 – Curriculum: Teaching, Learning and Achievement</b> Through targeted teaching, effective assessment and targeted feedback, and authentic use of e-learning pedagogies we will promote high achievement and student engagement in all areas of the curriculum, while continuing to improve students' literacy and mathematical skills so they are achieving at or above the New Zealand Curriculum level.</p> <p><b>Goal 2 – Staff and Student Development</b> Through targeted, quality professional learning we will continue to strengthen and improve staff skill and knowledge to improve student achievement outcomes.</p> <p><b>Goal 3 – Partnerships</b> Through quality partnerships within and beyond the school we will ensure that we are meeting the expectations and desires of our community in delivering a quality education for their children.</p> <p><b>Goal 4 – Review</b> Through regular and systematic review, we will ensure that practices are effective and efficient, and allow for the best practice to support quality student outcomes.</p>		



**Target:**

That overall schoolwide total of 85% of students achieving “at” or “above” their Curriculum level in Maths will be achieved.

That Maori and Pasifika achievement will match or better whole school achievement.

**Baseline Data:**

	Below %	At %	Above %	Total At & Above %
All	12	71	15	86
Maori	31	63	6	69
Pasifika	16	79	5	84
Asian	3	71	26	97
Girls	11	75	14	89
Boys	13	70	17	87

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Symphony Maths last year - 15 Students who were selected through PAT and e-asTTle tests.</p> <p>A school wide focus on Number Knowledge. Focusing on basic facts and timetables. Weekly basic facts testing</p> <p>The COSDMBRRICS maths intervention programme has been running this year by a Teacher Aide, running these intervention sessions for groups of at-risk Year 4 students over the course of the year.</p> <p>PAT and E-asTTle = Better use of data from testing.</p>	<p>These children met with Deputy Principal once a week and were expected to complete another 30-45 minutes in class.</p> <p>Through the school progressions we placed an emphasis on basic fact and timetable knowledge. Used Prototec website for basic facts practise, Prodigy and basic facts homework sheets</p> <p>6 students participated in term 4. They meet 4 times a week. Working on improving Place value and basic facts speed.</p> <p>This year there was a concerted effort in analysing the data and then feeding this on to teachers. PATs and E-asTTles were analysed and then findings were taken to whanau meetings and discussed and planned for</p>	<p>To improve understanding of place value, basic facts, algorithm, basic fraction functions, etc</p> <p>To improve number knowledge. To ensure that by the time students reached intermediate they knew their times tables</p> <p>To improve number knowledge.</p> <p>Specialised teaching of students.</p>	<p>Very little movement for most children due to lockdown and not having someone who was monitoring them - Those who did complete the work made good progress</p> <p>To continue strengthening the use of basic facts and number knowledge teaching and learning across the school</p> <p>Next year we will be starting in term one and working with the year 4's and through the year picking up year 3's.</p> <p>We found that there was a significant improvement in the areas that were discussed. This was then fed back to the teachers again. Areas of need for 2023 have been discussed.</p>

Maths Progressions – ICOL lead teacher.	Having worked on creating a set of progressions for each year level over the last 2 years, we are now working on consolidating them and creating a visual to go with each progression to support teachers, parents and students understanding of what is expected	To visually support next learning and teaching steps	Ongoing
<b>Teacher Resources:</b>			
AWS Maths	Identify needs and gaps. Supports planning.		Ongoing
Banquer: For years 4,5 and 6, Market Day at end of year	Financial Literacy. Students working with percentages, fractions, budgeting, money handling skills	To improve financial literacy in students	Years 4/5/6 classes to use the programme in 2023.
Maths Mate Maintenance Program in the Year 7/8 classes	Link home learning with classroom programme	Focus on the needs of the student.	Continue with Maths Mate. Year 5 and 6 to start this programme in 2023

calendar maths – Junior school	Basic facts and number knowledge glued into homework books for parents to help with learning at home.		All agreed that students back in the classroom is the best for learning.
<p>Tales – Learning tables through story – Targeted Students</p> <p>Sum Dog – competition</p> <p>Khan Academy</p> <p>Snapshot Videos</p> <p>E-ako Maths Year 4/5</p> <p>Study Ladder Year 4/5</p> <p>Snappy Maths Year 4/5</p>	Each programme has been designed to engage students to learn. Khan academy follows a pathway once you have mastered something to move on to the next learning. Snapshot videos show a student how to work out a problem	These programmes are designed to support students learning online and help with engagement	Ongoing
<b>for next year:</b>			
<p>In 2023 the school focus will be raising achievement in Mathematics for Maori students. Approaches to be used will include:</p> <ul style="list-style-type: none"> <li>• COSDMBRRICS will be continued for at risk students in Maths. At present transition back to school has been a priority</li> <li>• Develop Home school partnerships – Maori parents' consultation, Community engagement</li> <li>• Continue strengthening basic facts and number knowledge teaching and learning across the school</li> <li>• Develop alignment of school wide practice with maths overviews in junior and senior school</li> </ul>			

- Continue targeted Professional Development to ensure a high standard pedagogical practice
- Work on creating Maths progressions that inform through visual descriptions and links to support new learning
- Lead teacher in Maths meeting with teams year 4-8 to talk about connecting ARBs to PAT results
- Teachers Year 4-8 doing Banqer with their class to improve financial literacy
- All Māori students are identified and those that need to be prioritised and have equitable access to support programmes
- Symphony Maths: 30 students from year 4-8. Parents contacted to provide assistance at home. Basic facts test administered at the start of the term and progress to be monitored. 15 students are Maori
- Kip McGarath providing targeted maths lessons to 10 students in term 2, for 10 weeks. One hour every Friday and with follow up homework.  
This funding has been Provided by Ministry of Education for Intermediate students who have been impacted by COVID.

**School**

**Green Bay Primary**

**KIWISPORT NOTE**

*Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$9,868.52 (excluding GST). The funding was spent on the number of students participating in organised sport increased from 98.5% to 99% of the school roll.*

## Green Bay Primary School 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?	<p>Green Bay School Board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The Board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020 and complies with legislation on employment and personnel matters. The Board complies with the conditions contained in employment contracts for teaching and non-teaching staff.</p> <p>The Board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the Board. The Board appoints the principal, through the appointment committee, appraises the principal. Works transparently and positively with the principal and ensures delegations to the principal are robust and regularly reviewed.</p> <p>The Board meets reporting and administrative requirements by referring to the school's Equal employment opportunities, policy in its annual report on the extent of its compliance as a good employer, ensuring that systems are in place for keeping employee files safe and secure.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is, to maintain, and comply with their school's Equal Employment Opportunities policy, and to include in the annual report a summary of the year's compliance. Also to achieve this, the board, appoints a member to be the EEO officer – this role is taken by the principal and shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development, selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude and recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups. It also ensures that employment and personnel practices are fair and free of any bias. The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>We have an Appointment Committee and the committee's responsibilities include, creating a timeframe for advertising and filling the position and creating the advertisement for the Education Gazette (and local newspapers, depending on the position). We also compile an application package that contains a detailed job description, a person specification and an</p>

	<p>application form. We then select candidates to interview. We conducted interviews and undertake referee and other checks to verify the candidate's qualifications, identity, and suitability to work with students. We then advise the board of the preferred candidate for their confirmation. Then notifying the successful and unsuccessful applicants within the agreed timeframe.</p> <p>When appointing a principal, the board employs the services of an independent advisor to assist with the process where possible. <b>NZSTA</b> provides advice that the board considers carefully. If the appointment is for a new principal, the board manages the recruitment and appointment process and may choose to review the job description and person specification for the role, which may include surveying the views of the school staff and community.</p> <p>Each member of the appointment committee is expected to consider and declare any conflict of interest that might affect, or be seen to affect, the impartiality of their contribution to the process.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>–</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<p>Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Green Bay School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi. Green Bay School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life. Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2). working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori achieving equitable outcomes for Māori students. We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6). We employ a te reo Māori language teacher to instruction in te reo Māori and tikanga Māori. Green Bay School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hikitia.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>The growth cycle takes a holistic approach to performance management that looks for how the Standards for Teaching Profession Nga Paerewa mot e Umanga (the standards) are reflected in everyday teaching. It is a model based on professional judgement and trust. The principal, as professional leader of the school, facilitates a common understanding of the standards, and staff at Green Bay School a engage in professional learning aligned with the standards. Our professional growth cycle enforces professional learning and development to ensure teaching is future-focused and supports student learning. The principal is responsible for designing and implementing an annual professional growth cycle for teaching staff, and support staff which includes, professional conversations, lesson observations, reflective practice, professional learning and target professional development. Teachers have opportunities to discuss and receive feedback on their practice, and documentation may be kept of any elements related to the above. We also offer targeted professional development.</p>



How are you recognising the employment requirements of women?	Our commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development. The board ensures that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year).
How are you recognising the employment requirements of persons with disabilities?	Our commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development. The board ensures that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). We also have a disability toilet facility.

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
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?	✓	