

# NAPIER CENTRAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2618

**Principal:** Ross McLeod

**School Address:** 32 Napier Terrace, Hospital Hill, Napier

**School Postal Address:** 32 Napier Terrace, Hospital Hill, Napier

**School Phone:** 06 835 8136

**School Email:** [principal@napiercentral.school.nz](mailto:principal@napiercentral.school.nz)

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Ingrid Squire	Presiding Member	Elected	June 2025
Ross McLeod	Principal ex Officio		
Daniel Kerr	Parent Representative	Elected	June 2025
Gabby Allen	Parent Representative	Elected	June 2025
Christian Pera	Parent Representative	Elected	June 2025
Mandy Ward	Parent Representative	Elected	June 2025
Meghann Rowling	Parent Representative	Elected	June 2022
Terry Gahan	Parent Representative	Elected	June 2022
Sarah Nash	Parent Representative	Elected	June 2022
Shelley Hunter	Staff Representative	Elected	June 2025

# NAPIER CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2022

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### **Other Information**

Kiwisport

Analysis of Variance

# Napier Central School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Ingrid Pamela Squire

Full Name of Presiding Member



Signature of Presiding Member

8 May 2023

Date:

Ross McLeod

Full Name of Principal



Signature of Principal

8 May 2023

Date:

# Napier Central School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,266,688	2,287,234	2,213,971
Locally Raised Funds	3	135,165	91,650	107,889
Interest Income		1,780	200	265
Gain on Sale of Property, Plant and Equipment		-	-	402
<b>Total Revenue</b>		<b>2,403,633</b>	<b>2,379,084</b>	<b>2,322,527</b>
<b>Expenses</b>				
Locally Raised Funds	3	30,526	17,180	26,265
Learning Resources	4	1,692,852	1,711,455	1,752,849
Administration	5	133,283	99,687	118,732
Finance		1,136	1,000	1,303
Property	6	528,077	543,349	435,671
Other Expenses	7	-	1,400	1,840
Loss on Disposal of Property, Plant and Equipment		960	500	-
		<b>2,386,834</b>	<b>2,374,571</b>	<b>2,336,660</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>16,799</b>	<b>4,513</b>	<b>(14,133)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>16,799</b>	<b>4,513</b>	<b>(14,133)</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.

# Napier Central School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		534,579	587,654	587,654
Total comprehensive revenue and expense for the year		16,799	4,513	(14,133)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,663	-	2,192
BOT Contribution - Property Project		(15,749)	-	(41,134)
<b>Equity at 31 December</b>		546,292	592,167	534,579

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.

# Napier Central School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	260,941	327,967	224,337
Accounts Receivable	9	155,392	102,000	115,897
GST Receivable		3,532	5,000	8,755
Prepayments		11,543	10,000	13,052
Inventories	10	16,810	15,200	18,961
Funds Receivable for Capital Works Projects	18	5,581	-	17,925
		453,799	460,167	398,927
<b>Current Liabilities</b>				
Accounts Payable	14	144,497	125,000	121,801
Revenue Received in Advance	15	781	1,000	912
Provision for Cyclical Maintenance	16	-	-	19,033
Finance Lease Liability	17	7,871	7,000	7,406
		153,149	133,000	149,152
<b>Working Capital Surplus/(Deficit)</b>		300,650	327,167	249,775
<b>Non-current Assets</b>				
Work in Progress	11	31,719	-	-
Property, Plant and Equipment	12	335,422	380,000	378,012
		367,141	380,000	378,012
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	114,323	110,000	87,817
Finance Lease Liability	17	7,176	5,000	5,391
		121,499	115,000	93,208
<b>Net Assets</b>		546,292	592,167	534,579
<b>Equity</b>		546,292	592,167	534,579

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

# Napier Central School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		542,114	539,657	538,068
Locally Raised Funds		137,690	92,774	105,749
Goods and Services Tax (net)		5,223	3,755	(11,372)
Payments to Employees		(320,768)	(235,027)	(320,928)
Payments to Suppliers		(276,031)	(240,617)	(293,617)
Interest Paid		(1,136)	(1,000)	(1,303)
Interest Received		1,780	200	265
Net cash from/(to) Operating Activities		88,872	159,742	16,862
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(500)	402
Purchase of Property Plant & Equipment (and Intangibles)		(51,608)	(68,738)	(52,428)
Net cash from/(to) Investing Activities		(51,608)	(69,238)	(52,026)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10,663	-	2,192
BOT Contribution to Property		(15,749)	-	(41,134)
Finance Lease Payments		(7,918)	(4,799)	(7,677)
Funds Administered on Behalf of Third Parties		12,344	17,925	(125,960)
Net cash from/(to) Financing Activities		(660)	13,126	(172,579)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>36,604</b>	<b>103,630</b>	<b>(207,743)</b>
Cash and cash equivalents at the beginning of the year	8	224,337	224,337	432,080
<b>Cash and cash equivalents at the end of the year</b>	8	<b>260,941</b>	<b>327,967</b>	<b>224,337</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.

# Napier Central School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 23b.

#### **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) 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	5–50 years
Furniture and Equipment	2–17 years
Information and Communication Technology	3–4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **i) Intangible Assets**

##### *Software costs*

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

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

#### **j) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

#### **k) 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.

#### **l) 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from student 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.

#### **n) 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.

#### **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 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.

#### **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, 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.

**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	591,537	482,156	540,034
Teachers' Salaries Grants	1,335,985	1,404,453	1,382,412
Use of Land and Buildings Grants	339,166	400,425	291,525
Other Government Grants	-	200	-
	<u>2,266,688</u>	<u>2,287,234</u>	<u>2,213,971</u>

## 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	74,332	39,500	40,891
Curriculum Related Activities - Purchase of Goods and Services	22,550	18,550	13,200
Fees for Extra Curricular Activities	8,372	7,400	10,092
Trading	18,625	16,500	19,164
Fundraising and Community Grants	1,307	5,100	15,254
Other Revenue	9,979	4,600	9,288
	<u>135,165</u>	<u>91,650</u>	<u>107,889</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,585	7,580	9,635
Trading	20,054	9,500	16,630
Fundraising and Community Grant Costs	887	100	-
	<u>30,526</u>	<u>17,180</u>	<u>26,265</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>104,639</u>	<u>74,470</u>	<u>81,624</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	53,700	51,850	44,944
Equipment Repairs	332	2,000	100
Information and Communication Technology	11,031	8,550	7,907
Library Resources	716	650	739
Employee Benefits - Salaries	1,542,950	1,564,053	1,611,220
Staff Development	12,436	15,000	14,375
Depreciation	71,687	69,352	73,564
	<u>1,692,852</u>	<u>1,711,455</u>	<u>1,752,849</u>

## 5. Administration

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fee	5,927	5,927	4,722
Board Fees	3,215	4,000	3,627
Board Expenses	6,495	2,650	8,286
Communication	4,840	4,000	4,716
Consumables	25,026	24,600	33,080
Other	2,073	2,210	3,079
Employee Benefits - Salaries	73,582	45,000	49,011
Insurance	3,269	2,456	3,541
Service Providers, Contractors and Consultancy	8,856	8,844	8,670
	<u>133,283</u>	<u>99,687</u>	<u>118,732</u>

## 6. Property

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	16,127	12,250	17,060
Consultancy and Contract Services	33,930	32,000	33,930
Cyclical Maintenance Provision	27,816	20,824	(1,800)
Grounds	21,834	12,500	20,971
Heat, Light and Water	15,191	12,800	14,787
Rates	886	800	925
Repairs and Maintenance	17,360	9,250	8,926
Use of Land and Buildings	339,166	400,425	291,525
Security	2,114	2,500	1,619
Employee Benefits - Salaries	53,653	40,000	47,728
	<u>528,077</u>	<u>543,349</u>	<u>435,671</u>

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

## 7. Other Expenses

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
		<b>(Unaudited)</b>	
Amortisation of Intangible Assets	-	1,400	1,840
	<u>-</u>	<u>1,400</u>	<u>1,840</u>

## 8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Bank Accounts	\$ 260,941	\$ 327,967	\$ 224,337
Cash and Cash Equivalents for Statement of Cash Flows	<u>260,941</u>	<u>327,967</u>	<u>224,337</u>

## 9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Receivables	\$ 380	\$ 2,000	\$ 3,036
Receivables from the Ministry of Education	26,620	-	-
Banking Staffing Underuse	27,028	-	4,225
Teacher Salaries Grant Receivable	101,364	100,000	108,636
	<u>155,392</u>	<u>102,000</u>	<u>115,897</u>
Receivables from Exchange Transactions	380	2,000	3,036
Receivables from Non-Exchange Transactions	155,012	100,000	112,861
	<u>155,392</u>	<u>102,000</u>	<u>115,897</u>

## 10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Stationery	\$ 1,644	\$ 200	\$ 1,751
School Uniforms	15,166	15,000	17,210
	<u>16,810</u>	<u>15,200</u>	<u>18,961</u>

## 11. Work in Progress

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Playground Project	\$ 31,719	\$ -	\$ -
Total Work in Progress	<u>31,719</u>	<u>-</u>	<u>-</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	166,109	-	-	-	(8,973)	<b>157,136</b>
Furniture and Equipment	170,572	11,045	-	-	(40,674)	<b>140,943</b>
Information and Communication Technology	15,842	7,525	(960)	-	(11,850)	<b>10,557</b>
Leased Assets	9,875	10,168	-	-	(8,225)	<b>11,818</b>
Library Resources	15,614	1,319	-	-	(1,965)	<b>14,968</b>
<b>Balance at 31 December 2022</b>	<b>378,012</b>	<b>30,057</b>	<b>(960)</b>	<b>-</b>	<b>(71,687)</b>	<b>335,422</b>

The net carrying value of ICT equipment and photocopier held under a finance lease is **\$11,818.44 (2021: \$9,874.93)**

The net carrying value of motor vehicles held under a finance lease is **\$0,00 (2021: \$000)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	432,612	(275,476)	<b>157,136</b>	432,612	(266,503)	<b>166,109</b>
Furniture and Equipment	527,632	(386,689)	<b>140,943</b>	517,137	(346,565)	<b>170,572</b>
Information and Communication T	135,883	(125,326)	<b>10,557</b>	157,095	(141,253)	<b>15,842</b>
Leased Assets	56,166	(44,348)	<b>11,818</b>	45,998	(36,123)	<b>9,875</b>
Library Resources	168,741	(153,773)	<b>14,968</b>	167,422	(151,808)	<b>15,614</b>
<b>Balance at 31 December</b>	<b>1,321,034</b>	<b>(985,612)</b>	<b>335,422</b>	<b>1,320,264</b>	<b>(942,252)</b>	<b>378,012</b>



### 13. Intangible Assets

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

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2021	9,465	-	9,465
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	9,465	-	9,465
Additions	-	-	-
Disposals	(9,465)	-	(9,465)
Balance at 31 December 2022	-	-	-
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2021	7,625	-	7,625
Amortisation expense	1,840	-	1,840
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	9,465	-	9,465
Amortisation expense	-	-	-
Disposals	(9,465)	-	(9,465)
Impairment losses	-	-	-
Balance at 31 December 2022	-	-	-
<b>Carrying amounts</b>			
At 1 January 2021	1,840	-	1,840
At 31 December 2021 / 1 January 2022	-	-	-
At 31 December 2022	-	-	-

#### *Restrictions*

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

#### *Capital commitments*

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

**14. Accounts Payable**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	23,347	10,000	7,727
Accruals	5,927	5,000	5,011
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	102,522	100,000	98,869
Employee Entitlements - Leave Accrual	12,701	10,000	10,194
	<u>144,497</u>	<u>125,000</u>	<u>121,801</u>
Payables for Exchange Transactions	<u>144,497</u>	<u>125,000</u>	<u>121,801</u>
	<u>144,497</u>	<u>125,000</u>	<u>121,801</u>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Other Revenue in Advance	781	1,000	912
	<u>781</u>	<u>1,000</u>	<u>912</u>

**16. 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	106,850	106,850	109,749
Increase to the Provision During the Year	27,816	20,824	(1,800)
Use of the Provision During the Year	(20,343)	(17,674)	(1,099)
Provision at the End of the Year	<u>114,323</u>	<u>110,000</u>	<u>106,850</u>
Cyclical Maintenance - Current	-	-	19,033
Cyclical Maintenance - Non Current	114,323	110,000	87,817
	<u>114,323</u>	<u>110,000</u>	<u>106,850</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 reviewed annually by the Board of Trustees.

## 17. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	7,871	7,000	7,406
Later than One Year and no Later than Five Years	7,619	5,500	6,185
Later than Five Years	(443)	(500)	(794)
	<u>15,047</u>	<u>12,000</u>	<u>12,797</u>
<b>Represented by</b>			
Finance lease liability - Current	7,871	7,000	7,406
Finance lease liability - Non Current	7,176	5,000	5,391
	<u>15,047</u>	<u>12,000</u>	<u>12,797</u>

## 18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP: Block E QLE Upgrade (220814)	(17,925)	15,044	(12,868)	15,749	-
Reception Upgrade	-	-	(5,581)	-	(5,581)
Totals	<u>(17,925)</u>	<u>15,044</u>	<u>(18,449)</u>	<u>15,749</u>	<u>(5,581)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(5,581)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A ILE/Infrastructure (214342)	(68,351)	89,468	(21,117)	-	-
Special Needs Fencing & Gates Modification (215837)	(1,442)	3,259	(1,817)	-	-
SIP: Block E QLE Upgrade (220814)	177,828	-	(195,753)	-	(17,925)
	<u>108,035</u>	<u>92,727</u>	<u>(218,687)</u>	<u>-</u>	<u>(17,925)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(17,925)

## **19. 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.

Mandy Ward is a trustee of the school and her husband is an indirect shareholder of Hawkes Bay Construction Company Limited. During the 2022 financial year, the School paid Hawkes Bay Construction Company Limited \$9,978 plus GST for repairs to school property.

## 20. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	3,215	3,627
<i>Leadership Team</i> Remuneration Full-time equivalent members	349,255 3	319,191 3
Total key management personnel remuneration	352,470	322,818

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

### Principal 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
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:

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	2	3
	2	3

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

## 21. Compensation and Other Benefits Upon Leaving

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

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

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board did not have any capital commitments.

(Capital commitments at 31 December 2021: \$nil)

### (b) Operating Commitments

As at 31 December 2022 the Board did not have any operating commitments.

## 24. 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	260,941	327,967	224,337
Receivables	155,392	102,000	115,897
Total Financial Assets Measured at Amortised Cost	<u>416,333</u>	<u>429,967</u>	<u>340,234</u>

### Financial Liabilities Measured at Amortised Cost

Payables	144,497	125,000	121,801
Finance Leases	15,047	12,000	12,797
Total Financial Liabilities Measured at Amortised Cost	<u>159,544</u>	<u>137,000</u>	<u>134,598</u>

## **25. Events After Balance Date**

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawke's Bay and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

## **26. Comparatives**

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

# Napier Central School

## Kiwisport Report

For the year ended 31 December 2022

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

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$3,722 (excluding GST). The funding was spent on sports fees and equipment.

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



# Napier Central School

## Statement of Compliance with Employment Policy

For the year ended 31 December 2022

For the year ended 31<sup>st</sup> December 2022 the Napier Central School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination
- Meets all Equal Employment Opportunities requirements

## NAPIER CENTRAL SCHOOL MATHS EDUCATIONAL TARGET 2022

Link to Strategic Plan Goals:

### BASELINE DATA Maths

**Achievement results of 2021 have been analysed by staff. These findings are shown below.**

### 2022 Target

**12/32 Year 3-6 female students we believe can accelerate their achievement with targeted support.**

**Teacher Analysis of Girls Maths.**

2021 NZ Curriculum expectations Maths Data has indicated.

73% of our students are at or above the curriculum expectations.

65% of female students are at or above the curriculum expectations. [Spreadsheet](#)

82% of male students are at or above the curriculum expectations.

55% of Maori students are at or above the curriculum expectations. [Spreadsheet](#)

89% of Year 1 Years students are at or above the curriculum expectations.

91% of Year 2 students are at or above the curriculum expectations.

57% of Year 4 students achieved the curriculum expectations.

66% of Year 6 students achieved the curriculum expectations.

69% of Year 3 students achieved the curriculum expectations

### Cohorts

The 2021 total school cohort equalled 2020.

The 2021 Maori cohort decreased by 5% compared to 2020.

The 2021 Yr 4 cohort decreased by 22% compared to 2020.

The 2021 Yr 2, 3, 5 cohort increased slightly compared to 2020.

( New enrolments will be added to our target numbers if below curriculum expectations )

Action	Responsibility	Timeframe	Resourcing	Outcomes/ Evaluation.
Annual expectations and processes are implemented. Student Analysis, targets, next steps, tracking, data boards, collaboration, narrative, communication, reporting within professional Learning Groups who meet x2 a term.	SMT	Terms 1,2 and 3	Curriculum Budgets	First PIG held Week 7. Target groups established and teachers showing flexible approach within the Maths context. Tracking sheets set up on Edge / Data Assay
Whole School participation in DMiC Maths Professional Development Contract with Kahui Ako. 3rd Year of Development	Principal / Literacy Team	Term 1-4	PD	Teachers Only Day focus on Equity and Assessment Lesson Study -Mentor Days completed with Middle Team. 4 Team observations. Term 2: Senior Team Lesson Study Term 3: Junior Team Lesson Study Individual Mentor assistance also continuing.
Review Maths Assessment practices. Develop effective judgements and use quality tools to gain the best information to inform decisions.	Review Assessment	Term 2	StaffMtg SMT	DMiC Maths End of Topic Assessment based on observation, recording, student explanation. Mentors have demonstrated.
Look at ways and opportunities to connect maths to our real environment.	Team Leaders	Term 1-2	Check in	Statistics and using Covid data ? Team planning together identifying real events and context for problems.
Complete a Maths Student survey to gain information from female students.	Maths Team	Term 1 Week 7	Collection time	Female students provided feedback around their attitude to maths , My Maths Kete, level of support.
Review Maths Delivery Statements. Is it time to increase Maths time per week?	Maths Team SMT	Term 1	Decision	Waiting for MOE announcement on Maths Refresh Review of DMiC at NCS has been completed with useful discussion and sharing of ideas. next step is to map out our approach identifying our approach.
Explore e-ako Maths resources online to support effective learning in maths.	Eddie Schulberg	Term 1/2	Staff Meeting	Eddie shared key ideas and access to this resource. Strong interest from staff. Maybe revisit this in 2023 to embed further.
Parent Education programme for parents to adjust attitudes. “ Ask your father ...”	Staff Brainstorm	Term 2	Staff Meeting Newsletter	key ideas shared in the newsletter. Care was taken to share the message with sensitivity.
Establish a questions Doc for teachers so we can discuss and seek solutions for issues arising from Maths teaching and PD.	Principal /Maths	Term 1-3	GoogleDoc	Yes completed in Term 3/4. Try to keep this ongoing

Revise and refresh Rocket Maths Basic Facts Challenge programme.	SMT Maths Leader	Term 1-4	PD	5 meetings in Term 1. At this point we are close to sharing a refreshed streamlined programme with. Oct- Completed and have had 2 terms with the new refreshed Basic Facts programme My Maths Kete. Positive feedback to date
Maintain quality resourced Maths Resources for each classroom.	Budget Holder	Term 1-3	Meeting time	Check Shelley

Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Year 4 : 10 girls started and 1 left, Of the remaining 9 : 3 remain at Below and 3 are now meeting. 3 did not record a result.</p> <p>Year 5 : 11 girls started and 1 left. 5 remain at Below and 5 are now meeting.</p> <p>Year 6 : 6 girls started. 1 remains at Below and 5 have moved to meeting.</p>	<p>We retested PAT Maths to provide strong data for teacher OTJs EOY.</p> <p>Frontloading created confidence in class teaching</p> <p>Mixed grouping for problem solving.</p> <p>Focused Daily Teaching and practice.</p>	<p>Teacher feedback indicates attitudes to maths improved and this made a difference for the focus group.</p> <p>There is evidence of progress and improvement due to focused teaching groups, front loading and changing attitudes.</p>
<p><b>Planning for next year:</b></p> <ul style="list-style-type: none"> <li>DMIC Professional Learning support to continue once a term.</li> <li>DMIC Support Resources will continue to be sent through.</li> <li>Keep updated on requirements of the Maths Curriculum Refresh.</li> <li>Outline maths programmes at Junior, Middle , Senior levels. This will provide teachers with clarity and a consistent approach.</li> </ul>		

## Raising Student Achievement: Target 2 : Junior Literacy Programme

**Strategic Goal:** Targeted and deliberate teaching practice will positively impact the progress of all learners in year 1.

**Annual Target:** Raise achievement in reading and writing in the Junior School after 1 year at school.  
55% at or above after 1 year at school. (Set 3 of the Sunshine Decodable Books)

**Baseline Data Reading**

**Baseline Data Writing**

<b>Key Improvement Strategies</b>	<b>When?</b>	<b>Who?</b>	<b>Expected Outcomes</b> Through the Structured Literacy approach we will see improved data over the first 2 years at NCS.
How effectively is Napier Central School promoting improved Reading outcomes for all children in the Junior School?			
Meet Kate Rowntree RT:Literacy-mentor for 2022	4 November 2021	Carol Scott	Outline of the SL programme Readings for team Resources needed Carol to purchase for Room ½ ready for 2022.
Attend TEPIIL Structured Literacy Workshop-EIT	Wed 1 December 2020	Carol Scott Helen Thomsen	Shared understanding of the benefit of teaching SL as well as a foundation point for new learning.
Kate Rowntree RT:Literacy-mentor for 2022-team meeting	Wed 9 February 2022	Carol Scott Helen Thomsen Anel van Tonder Lisa Hargreaves	Shared understanding across the team Questions/answer session with Kate
Kate Rowntree RT:Literacy-Assessment support Room 1 Model SL lesson	14/15 February 2022 Thursday 17/2-observations	Carol Scott Helen Thomsen Anel van Tonder	Assessment Observation of a SL lesson with a small group so we can start teaching based on our assessment data.
Partner Education Review Office Internal Evaluation Model	Term 1-2	Carol / ERO	Implement effective strategies to support and monitor

			the target for raising achievement.
Purchase new reading resources to support the Structured Literacy approach.	2021/ 2022	Carol / Ross BOT	Effective Reading Resources support the Structured Literacy programme.
Bi weekly mentor observations	Term 1/2	Kate Rowntree	Increased proficiency in implementing SL
Structured Literacy parent zoom-every NEW Entrant parent will be sent this video as they start at NCS. Structured Literacy Staff Meeting	February 2022 14/3/2022	Kate Rowntree	SL introduced to the whole staff. SL folder created on shared drive. Kate offered support to any member of staff who would like to try this approach.
PLG group-Junior School	2022	Carol Scott-Leader Lisa Hargreaves Anel van Tonder	Meeting 1:22/3/2022 Goals set for next time, robust discussion around why we are doing this as well as unpacking wonderings and finding solutions. Requested that resources be bought for Room 3.
Bronwyn suggested a meeting with Shona which I actioned immediately.  Student Voice?	24/3/22	Shona Burrough HNPS	Shona talked through HNPS SL journey. They started in the same way we are. She shared some resources which explained the SL benchmarks in correlation with the colour wheel, reading age etc Shona looked at the tracking doc I made up and said she thought it was a robust way of tracking achievement. I will invite Jane and Teresa to come with me to visit her school.
Jane, Carol and Teresa visit Havelock North Primary	12/5/22	Shona Burrough HNPS Jane, Carol, Teresa	We met with Shona and observed SL in a Year 2 and Year 6 class. We spoke with the Year 1 TLeader about their journey and then had a Q&A session with Shona at the end. We could have stayed all afternoon! It was very affirming that we are on track and actually exceeding where HNPS was after 1 term.
Kate Rowntree-formal observations for Junior Team with feedback	Week 5 & 6  Week 10	Carol Anel Helen  Lynne	We have regular observations. I asked Kate to do a formal observation for all to link to our PLGs and Growth Cycle. Carol to organise with Kate for Lynne floden to observe her before starting in Room 3. Kate has said she will continue to support us until the end of the year. Every 2 weeks-Obs, support and she will model new ideas. Kate modelling for Lynne Floden-Room 3 term3/4.

	Week 1 Term 3	Anel, Carol	Meeting with Kate on 26/7 to clarify questions that arose from Term 2. Informal review.
Mentor support term 4 with Kate	Every week until the end of term	Carol, Anel, Lynne, Helen and possibly new teacher for Year 2 2023	Meeting with Kate organised with SMT to discuss SL for 2023, support from RTLit and the possibility of rolling SL out across the whole school.

Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Children were more engaged and motivated to learn during small group literacy sessions. Overall, their attitude to learning improved. Better letter formation and pencil grip. All needs catered to from global delay to children needing extension. Teachers were empowered to improve their practice which had a flow on effect to students. Collaboration in the Junior Team is amazing. Sharing of ideas, resources and problem solving were discussed during team meetings on a weekly basis and more in depth discussion occurred at PLGs.	We exceeded the target of 55% achieving at or above in Literacy in the Junior School. Excellent mentor support with lots of positive affirmation for what we were putting into the programme. The lessons were explicit and followed a scope and sequence. Teachers felt engaged and empowered to change their practice with scaffolded support from RTLit. Children felt empowered to focus and learn and celebrated their successes.	<ul style="list-style-type: none"> <li>• more teacher modelled writing with opportunities to write independently within the class.</li> <li>• Implementation of Heggerty for 10 mins each day to support whole class literacy.</li> <li>• Build range of resources across the school.</li> <li>• Explore implementation of SL across the school.</li> <li>• Apply for funding support for new staff, and support for Year 3/4 and a spelling programme for Year 5/6.</li> </ul>
<p><b>Planning for next year:</b></p> <p>Junior School embedding and refining the SL Programme.</p> <p>Middle School introduction and scaffolded support for SL target groups.</p> <p>Senior School introduction and scaffolded support for a spelling programme.</p> <p>Explore iDeal SL platform.</p>		

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NAPIER CENTRAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Napier Central School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, 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 21, 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, Reduced Disclosure Regime.

Our audit was completed on 8 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.

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 Novopay 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 arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance, the Kiwisport statement, list of trustees and Statement of Compliance with Employment Policy and Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

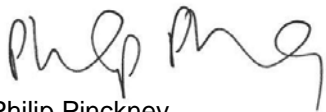
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Philip Pinckney  
Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General  
Hastings, New Zealand