

SNELLS BEACH PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 6759

Principal: Kathryn Ramel

School Address: 62 Dawson Road, Snells Beach, Auckland 0920

School Postal Address: PO Box 26, Snells Beach, Auckland 0942

School Phone: 09 425 6058

School Email: admin@snellsbeach.school.nz

Members of the Board

Name	Position	How Position Gained	Term
Hannah Edwards	Presiding Member	Elected	2025
Kathryn Ramel	Principal ex Officio		
Leteisha Morris	Deputy Presiding Member	Elected	2025
Michelle Brogan	Parent Rep	Elected	2025
Matt Halliday	Parent Rep	Elected	2025
David Hassan	Parent Rep	Elected	2025
Shannon Jackson	Staff Rep	Declared	2025
Jarrold Dove	Presiding Member	Elected	Sep-22
Kylie Steffener	Parent Rep	Elected	Sep-22
Brett Howlett	Parent Rep	Elected	Sep-22
Bev Davies	Staff Rep	Declared	Sep-22

Accountant / Service Provider: Ask Accounting Ltd

SNELLS BEACH PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Snells Beach Primary School

Statement of Responsibility

For the year ended 31 December 2022

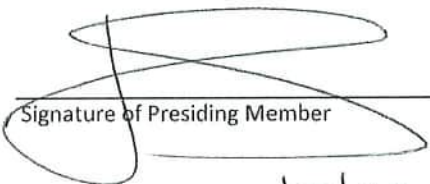
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

Hannah Edwards
Full Name of Presiding Member


Signature of Presiding Member

Date:

29/5/23

Kathryn Ramel
Full Name of Principal


Signature of Principal

Date:

29-5-23

Snells Beach Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,403,202	3,151,910	3,137,018
Locally Raised Funds	3	92,059	58,050	131,106
Interest Income		2,345	400	486
Total Revenue		3,497,606	3,210,360	3,268,610
Expenses				
Locally Raised Funds	3	64,874	91,050	61,134
Learning Resources	4	2,371,309	2,194,612	2,203,065
Administration	5	190,834	162,230	135,462
Finance		1,748	1,145	2,031
Property	6	854,047	791,475	744,045
Loss on Disposal of Property, Plant and Equipment		972	-	2
		3,483,784	3,240,512	3,145,739
Net Surplus / (Deficit) for the year		13,822	(30,152)	122,871
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		13,822	(30,152)	122,871

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

BDO Northland
Assurance *BDO*

Snells Beach Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		518,381	518,381	395,510
Total comprehensive revenue and expense for the year		13,822	(30,152)	122,871
Equity at 31 December		532,203	488,229	518,381
Accumulated comprehensive revenue and expense		532,203	488,229	518,381
Equity at 31 December		532,203	488,229	518,381

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.



Snells Beach Primary School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	256,254	381,940	448,001
Accounts Receivable	8	205,079	161,035	149,367
GST Receivable		6,443	15,000	20,985
Prepayments		30,186	7,000	6,833
Inventories	9	19,650	17,800	18,459
Investments	10	22,895	23,000	22,698
Funds Receivable for Capital Works Projects	16	39,057	-	29,734
		579,564	605,775	696,077
Current Liabilities				
Accounts Payable	12	206,840	195,455	205,408
Revenue Received in Advance	13	2,902	1,500	1,710
Provision for Cyclical Maintenance	14	18,000	-	102,609
Finance Lease Liability	15	15,536	4,705	10,461
Funds held for Capital Works Projects	16	699	23,000	99,979
		243,977	224,660	420,167
Working Capital Surplus/(Deficit)		335,587	381,115	275,910
Non-current Assets				
Property, Plant and Equipment	11	242,295	220,516	257,841
		242,295	220,516	257,841
Non-current Liabilities				
Provision for Cyclical Maintenance	14	30,869	107,567	4,958
Finance Lease Liability	15	14,810	5,835	10,412
		45,679	113,402	15,370
Net Assets		532,203	488,229	518,381
Equity		532,203	488,229	518,381

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



Snells Beach Primary School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		780,005	686,510	711,885
Locally Raised Funds		62,281	33,250	149,085
Goods and Services Tax (net)		14,542	5,985	(8,709)
Payments to Employees		(431,811)	(279,760)	(303,525)
Payments to Suppliers		(464,747)	(405,039)	(307,126)
Interest Paid		(1,748)	(1,145)	(2,031)
Interest Received		2,264	365	395
Net cash from/(to) Operating Activities		(39,214)	40,166	239,974
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(31,080)	(26,000)	(75,420)
Purchase of Investments		(197)	-	-
Net cash from/(to) Investing Activities		(31,277)	(26,000)	(75,420)
Cash flows from Financing Activities				
Finance Lease Payments		(12,653)	(3,248)	(13,607)
Funds Administered on Behalf of Third Parties		(108,603)	(76,979)	(5,748)
Net cash from/(to) Financing Activities		(121,256)	(80,227)	(19,355)
Net increase/(decrease) in cash and cash equivalents		(191,747)	(66,061)	145,199
Cash and cash equivalents at the beginning of the year	7	448,001	448,001	302,802
Cash and cash equivalents at the end of the year	7	256,254	381,940	448,001

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.

Snells Beach Primary School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Snells Beach 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.

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	50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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 receipts 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.

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

p) Financial Instruments

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

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

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	811,723	691,910	698,138
Teachers' Salaries Grants	1,863,705	1,820,000	1,805,389
Use of Land and Buildings Grants	721,231	640,000	619,744
Other Government Grants	6,543	-	13,747
	<u>3,403,202</u>	<u>3,151,910</u>	<u>3,137,018</u>

The school has opted in to the donations scheme for this year. Total amount received was \$49,800.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	17,276	-	24,266
Fees for Extra Curricular Activities	23,159	15,750	21,759
Trading	29,465	25,800	26,472
Fundraising & Community Grants	21,281	15,000	52,290
Other Revenue	878	1,500	6,319
	<u>92,059</u>	<u>58,050</u>	<u>131,106</u>
Expenses			
Extra Curricular Activities Costs	34,577	63,750	30,422
Trading	25,995	24,800	25,066
Fundraising and Community Grant Costs	4,068	2,500	5,646
Other Locally Raised Funds Expenditure	234	-	-
	<u>64,874</u>	<u>91,050</u>	<u>61,134</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>27,185</u>	<u>(33,000)</u>	<u>69,972</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	64,194	58,467	35,417
Equipment Repairs	3,335	2,700	1,644
Information and Communication Technology	56,680	46,620	41,622
Library Resources	520	1,000	807
Employee Benefits - Salaries	2,155,019	1,998,000	2,036,529
Staff Development	23,780	24,500	22,721
Depreciation	67,781	63,325	64,325
	<u>2,371,309</u>	<u>2,194,612</u>	<u>2,203,065</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,455	7,500	7,238
Board Fees	975	2,800	825
Board Expenses	8,525	7,500	4,806
Communication	4,355	4,750	3,993
Consumables	21,479	18,200	12,922
Other	19,778	9,120	9,181
Employee Benefits - Salaries	118,593	101,760	86,566
Insurance	3,278	3,600	3,535
Service Providers, Contractors and Consultancy	6,396	7,000	6,396
	<u>190,834</u>	<u>162,230</u>	<u>135,462</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	10,625	11,350	6,978
Consultancy and Contract Services	42,135	49,000	59,686
Cyclical Maintenance Provision	4,344	10,000	25,484
Grounds	21,759	17,000	27,649
Heat, Light and Water	22,239	26,000	34,726
Rates	123	125	123
Repairs and Maintenance	6,724	12,500	(33,627)
Use of Land and Buildings	721,231	640,000	619,744
Security	2,924	3,500	3,282
Employee Benefits - Salaries	21,943	22,000	-
	<u>854,047</u>	<u>791,475</u>	<u>744,045</u>

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



7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	256,254	181,940	448,001
Short-term Bank Deposits	-	200,000	-
Cash and cash equivalents for Statement of Cash Flows	256,254	381,940	448,001

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

Of the \$256,254 Cash and Cash Equivalents, \$699 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$256,254 Cash and Cash Equivalents, \$1,113 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables from the Ministry of Education	52,667	10,000	-
Interest Receivable	117	35	36
Teacher Salaries Grant Receivable	152,295	151,000	149,331
	205,079	161,035	149,367
Receivables from Exchange Transactions	117	35	36
Receivables from Non-Exchange Transactions	204,962	161,000	149,331
	205,079	161,035	149,367

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	552	500	916
School Uniforms	19,098	17,300	17,543
	19,650	17,800	18,459



10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset Short-term Bank Deposits	22,895	23,000	22,698
Total Investments	22,895	23,000	22,698

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	4,178	-	-	-	(112)	4,066
Furniture and Equipment	180,360	9,958	-	-	(33,786)	156,532
Information and Communication Technology	41,757	21,123	(373)	-	(19,886)	42,621
Leased Assets	20,681	22,126	-	-	(12,529)	30,278
Library Resources	10,865	-	(599)	-	(1,468)	8,798
Balance at 31 December 2022	257,841	53,207	(972)	-	(67,781)	242,295

The net carrying value of furniture and equipment held under a finance lease is \$30,279 (2021: \$20,681).

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 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	5,604	(1,538)	4,066	5,605	(1,427)	4,178
Furniture and Equipment	529,681	(373,149)	156,532	526,924	(346,564)	180,360
Information and Communication Technology	139,401	(96,780)	42,621	130,977	(89,220)	41,757
Leased Assets	50,869	(20,591)	30,278	43,484	(22,803)	20,681
Library Resources	41,137	(32,339)	8,798	43,230	(32,365)	10,865
Balance at 31 December	766,692	(524,397)	242,295	750,220	(492,379)	257,841

12. Accounts Payable

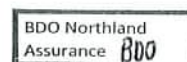
	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	40,127	23,000	25,351
Accruals	7,455	7,455	7,238
Banking Staffing Overuse	-	-	16,564
Employee Entitlements - Salaries	153,693	160,000	151,325
Employee Entitlements - Leave Accrual	5,565	5,000	4,930
	<u>206,840</u>	<u>195,455</u>	<u>205,408</u>

Payables for Exchange Transactions	206,840	195,455	205,408
	<u>206,840</u>	<u>195,455</u>	<u>205,408</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	1,114	-	-
Other revenue in Advance	1,788	1,500	1,710
	<u>2,902</u>	<u>1,500</u>	<u>1,710</u>



14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	107,567	107,567	82,083
Increase to the Provision During the Year	17,327	-	25,484
Use of the Provision During the Year	(63,042)	-	-
Adjustment to the Provision	(12,983)	-	-
Provision at the End of the Year	48,869	107,567	107,567
Cyclical Maintenance - Current	18,000	-	102,609
Cyclical Maintenance - Non current	30,869	107,567	4,958
	48,869	107,567	107,567

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.

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	16,957	4,705	11,882
Later than One Year and no Later than Five Years	15,460	5,835	11,064
Future Finance Charges	(2,071)	-	(2,073)
	30,346	10,540	20,873
Represented by			
Finance lease liability - Current	15,536	4,705	10,461
Finance lease liability - Non current	14,810	5,835	10,412
	30,346	10,540	20,873

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16. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Sprinkler System 219023	494	1,777	(10,053)	-	(7,782)
LSC Office Project	(11,989)	-	(960)	-	(12,949)
SIP: Pathway, Playground & Landscaping	53,978	25,962	(79,241)	-	699
Admin Block 2020	(2,340)	-	(581)	-	(2,921)
Electrical Works	17,063	5,662	(22,725)	-	-
PA System	28,444	-	(28,444)	-	-
Rata Block	(15,405)	-	-	-	(15,405)
Totals	70,245	33,401	(142,004)	-	(38,358)

Represented by:

Funds Held on Behalf of the Ministry of Education	699
Funds Receivable from the Ministry of Education	(39,057)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Heat Pumps 216995	505	-	(505)	-	-
Library conversion	8,257	-	(8,257)	-	-
Sprinkler System 219023	44,156	-	(43,662)	-	494
Driveway alteration	11,898	-	(11,898)	-	-
Cesspits 2020	3,705	-	(3,705)	-	-
LSC Office Project	(9,595)	500	(2,894)	-	(11,989)
SIP: Pathway, Playground & Landscaping	20,846	139,720	(106,588)	-	53,978
Admin Block 2020	(2,340)	-	-	-	(2,340)
Electrical Works	(1,439)	50,954	(32,452)	-	17,063
PA System	-	28,973	(529)	-	28,444
Rata Block	-	-	(15,405)	-	(15,405)
Totals	75,993	220,147	(225,895)	-	70,245

Represented by:

Funds Held on Behalf of the Ministry of Education	99,979
Funds Receivable from the Ministry of Education	(29,734)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	975	825
<i>Leadership Team</i>		
Remuneration	576,613	693,969
Full-time equivalent members	5	6
Total key management personnel remuneration	577,588	694,794

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members many also have 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

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	2	4
110-120	1	-
	3	4

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

19. Compensation and Other Benefits Upon Leaving

No compensation or other benefits were paid or is payable to persons upon leaving.

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) A contract to upgrade the sprinkler system, fully funded by the Ministry of Education. \$87,731 has been received of which \$99,513 has been spent.

(b) A contract for the SIP project for the upgrade of pathways, playground and landscaping which will be fully funded by the Ministry. \$187,359 has been received of which \$186,660 has been spent on the project to balance date.

(c) A contract for the LSC project which will be fully funded by the Ministry. \$500 has been received with \$13,448 spent on the project to balance date.

(e) A contract for for work on Rata Block, fully funded by the Ministry. Nil funds have been received to date, with \$15,405 spent on the project to date.

(Capital commitments at 31 December 2021: \$70,245.)



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	256,254	381,940	448,001
Receivables	205,079	161,035	149,367
Investments - Term Deposits	22,895	23,000	22,698
Total Financial assets measured at amortised cost	484,228	565,975	620,066

Financial liabilities measured at amortised cost

Payables	206,840	195,455	205,408
Finance Leases	30,346	10,540	20,873
Total Financial Liabilities Measured at Amortised Cost	237,186	205,995	226,281

23. Events After Balance Date

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

24. Comparatives

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





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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SNELLS BEACH PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Snells Beach Primary School (the School). The Auditor-General has appointed me, Adelle Wilson using the staff and resources of BDO Northland to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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.

PARTNERS: Adelle Wilson Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Kiwi Sport Statement, the Statement of Responsibility, the Analysis of Variance report and the list of Trustees, 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.

A handwritten signature in blue ink that reads 'Adelle Wilson'.

Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand

SBS Analysis of Variance 2022



2022 Target 1:	To ensure that the school continues to meet the needs of our rapidly growing community		
Links to Strategic Goals:	1. Equitable Opportunities Annually consult with whanau via Māori Hui and Pasifika Fono		
	2. Relationships Provide clear, timely communication to parents, whanau and the community, via appropriate tools		
	3. Self Review & Reporting Consult our parent community yearly, via survey, to have their voice heard, and bi-annually on health		
	4. Finance and Property Manage property construction and development to meet the needs of our growing roll Implement our 10YPP Prioritise the budget to support our Strategic Plan		
Specific Strategies	Who	Budget (if needed)	Action
Consult with our parent community, gathering parent voice	The BOT	Survey Monkey Subscription	KR to present draft survey to BOT for discussion, editing and approval BOT member to distribute and collate feedback
Consult with Māori Whanau via Hui, supported by Hone Heke Rankin and Brenda McPherson	KR, TM and any teachers who choose to be involved. Hone Heke Rankin. Brenda McPherson.	Refreshments supplied	KR to make a plan with Heke and Brenda. To be held late Term 2. SLT to collate feedback
Consult with Pasifika Whanau via Fono, on how our school is	KR, TM, RY and any teachers who choose to be involved.	Refreshments supplied	To be held late Term 2. SLT to collate feedback

catering for the needs of their tamariki			
Feedback from consultation to inform the BOT and SLT in planning and provision for the school	The BOT & SLT	Nil	Feedback reviewed. Impacts on current school year considered, and as appropriate for the 2023 Annual Plan
To continue to work with LM Consulting to meet the targets in out 10YPP, and ensure these are completed in a timely manner	The BOT & KR	Nil	KR to communicate regularly with LM Consulting re projects and timing. BOT Property Committee to oversee as necessary
<p>Target 1 Review:</p> <p>Hui with Māori whanau and Pasifika fono were not held due to the prevailing impact of Covid during Term 2 and 3 when it would have been appropriate to hold these. However, with have engaged and strengthened our relationship with Ngāti Manuhiri, and sought their feedback, particularly on design considerations for the proposed new build.</p> <p>Our parent community was consulted, in particular around home learning in relation to the pandemic. Feedback was positive and some changes were implemented, particularly for families needing to isolate with positive cases and how we support them. With the Board being largely new following the 2022 BOT Election, it was decided to hold off on surveying whanau on more specific school direction feedback until the new Board felt ready to proceed with this.</p> <p>The 10ypp plans and works have all been completed as per the plan.</p> <p>Overall: Partially Achieved</p>			
2022 Target 2:	To build equity in outcomes for children by increasing our understanding and competence as educators, when teaching mathematics. To implement and refine our new Mathematics Plan.		
Links to Strategic Goals:	<p>1. Teaching and Learning Implement and review our updated SBS Maths Plan. Complete PLD and implement use of Prime Maths.</p> <p>2. Equitable Opportunities</p>		

	Provide consistency in language and approach when teaching maths across the school. 3. Self Review and Reporting Review our systems with how we assess and track children's progress in maths.		
Specific Strategies	Who	Budget (if needed)	Action
To implement our new school wide maths plan for 2022, as per design.	Maths Team introduce and provide plan. WSL: Ako – Tracey Hardey to lead Prime Maths PLD focus	Prime Maths texts Programme specific resources.	KR & WSL to plan
KR to increase maths budget to recognise extra resources to be purchased	KR (BOT to approve)	As approved in the budget	KR to plan budget
Establish an implementation timeline/overview	WSL	Resources as above	Staff Meetings
Reflection and programme review	WSL to oversee Teachers review in Teams	Nil	Team Meetings. Added to SLT Weekly Agenda Release time for WSL
On-going knowledge building to strengthen understanding of the programme	WSL Team Leaders	PLD if necessary (PLD Budget)	Staff Meetings, PLD Days Release time for WSL
Alterations to the plan as required for 2023 and beyond	WSL Maths Team Teachers	Nil	Staff Meeting Release time for WSL
Target 2 Review: A new plan was successfully implemented, with a core focus of Prime Maths for Years 3 – 6, and a structured approach for all Year Levels. This built on the research and draft from the year before. There has been significant investment in new resources and PLD. The WSL led the process with real understanding and we were delighted with her initiative. The plan has now been fully instated in our SBS overviews and will now be reviewed as part of our usual cycle. Overall: Achieved			

2022 Target 3:	To develop cultural capabilities for sustainability, by building relationships with local iwi and mutual understanding for the future. (Kāhui Ako PLD)		
Links to Strategic Goals:	<p>1. Teaching and Learning Ahuatanga: Design and implement a culturally responsive plan to develop a deeper understanding of Te Reo Māori in the local context of Ngati Manuhiri. Akoranga: to support kaiako in confidently using Te Reo Māori and the cultural values of Ngati Manuhiri within our classrooms. To incorporate wider aspects of Te Ao Maori across Te Marau (curriculum).</p> <p>2. Relationships To mediate with local iwi to support and inform shared decision-making and leadership. To identify gaps, needs and historical elements which need “repairing” in order to move forward.</p>		
Specific Strategies	Who	Budget (if needed)	Action
Meet with Brenda McPherson to plan MAC PLD for 2022.	KR & WSL (SU) & Brenda	Nil	MAC PLD plan. Staff Meetings, Hui & Teacher Only Days as per MAC Contract
Meet with Hone Heke Rankin to plan PLD for 2022 in accordance with Kāhui AKO PLD Contract.	KR & WSL (SU) & Heke	Nil	Cultural Sustainability PLD plan. Staff release and Meetings as required.
Consult with Māori Whanau with support from Heke Rankin	KR & WSL (SU) & Heke	Refreshments supplied	Arrange hui – preferably kanohi ki te kanohi
Feedback from consultation to inform the BOT and SLT in planning and provision for the school	The BOT, WSL & SLT	Nil	Feedback reviewed. Impacts on current school year considered, and as appropriate for the 2023 Annual Plan
Build relationship with Ngati Manuhiri	KR & Heke. Teachers as required	Nil	Meet with Ngati Manuhiri. Build consultation into yearly model.
Target 3 Review: The MAC PLD has been excellent. Our whole BOT went through a Cultural Induction by Ngati Manuhiri which was excellent – and they are doing a new session in 2023 to cater for new BOT members following the recent elections. This has certainly clarified understanding of the importance of building a relationship with Local Iwi, from a BOT perspective.			

Brenda McPherson from MAC, (Māori Achievement Collaborative), has also run a PLD session with the new BOT on their responsibilities under Te Tiriti and The Treaty of Waitangi which was also excellent – the Board now feel informed in this area, and are keen to build on this knowledge.

Whanau Hui covered under Target 1.

Overall: Mostly Achieved

2022 Target 4:	Target Learners for 2022
Links to Strategic Goals:	<ol style="list-style-type: none"> Equitable Opportunities Identify and accelerate the learning of students who are at risk of not achieving the expected level of the curriculum for their age due to gaps created by disrupted pandemic schooling. Self Review & Reporting To report children's progress to their parents clearly, utilizing assessment tools to capacity
Key Steps to identifying Specific Gaps and Supporting Target Learners 2022:	<ul style="list-style-type: none"> To refine our use of tools to identify exact gaps in learning and achievement (created by disrupted pandemic learning) <ul style="list-style-type: none"> PACT input for Writing (whole school). PAT Online for Maths, Reading Comprehension and Reading Vocab (Years 4 – 6). Decide on any other tools to identify specific gaps in learning. To create individualised learning plans based on gap identification To share information on learning gaps with the LSC as required. For the LSC to support with programmes to fill gaps as appropriate.
Target 4 Review: <ul style="list-style-type: none"> PACT Writing PLD was completed, although somewhat affected by the pandemic PAT Online assessments were implemented successfully in Years 4 – 6 SBS Assessment schedule reviewed Learning Support Co-Ordinator's role reviewed and tweaked (annually in future) to ensure that the best possible support plan is being provided 	
Overall: Achieved but On-Going	

KIWISPORT REPORT 2022



Te Manu o te Ngahere

In 2022, Snells Beach School received \$4,848.70 (ex GST) in Kiwisport Funding. This funding was used for:

- help subsidise pool hire to enable our Year 3 & 4 students to have a series of swimming lessons. We do not have a school pool, and there is no public pool in our area, so we saw this as a priority for our students.
- subsidise buses for students to attend Inter School Sporting events.
- purchase more PE equipment for class lessons, including fitness equipment (skipping ropes etc), specialized equipment for athletics and equipment for games.