

LEVIN NORTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



School Address:	Weraroa Road, Levin
School Postal Address:	142-150 Weraroa Road, Levin
School Phone:	06 368-4436
School Email:	office@levinnorth.school.nz
Ministry Number:	2888
Principal:	Moir Campbell
Accountant/Service Provider:	Accounting for Schools Limited

LEVIN NORTH SCHOOL

Annual Report - For the year ended 31 December 2022

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LEVIN NORTH 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.

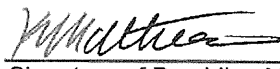
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

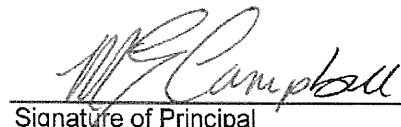
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Kirsten Matthews.
Full Name of Presiding Member

MOIRA CAMPBELL
Full Name of Principal


Signature of Presiding Member


Signature of Principal

26/5/2023
Date:

26-05-2023
Date:

LEVIN NORTH SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,580,182	2,193,473	2,431,547
Locally Raised Funds	3	56,093	30,143	28,800
Interest Earned		6,723	1,200	1,884
		<u>2,642,998</u>	<u>2,224,816</u>	<u>2,462,231</u>
Expenses				
Locally Raised Funds	3	40,588	33,451	21,933
Learning Resources	4	1,778,322	1,655,438	1,670,484
Administration	5	377,643	113,809	349,877
Finance Costs		1,607	1,000	2,248
Property	6	415,627	391,875	407,672
		<u>2,613,787</u>	<u>2,195,573</u>	<u>2,452,214</u>
Net Surplus		29,211	29,243	10,017
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>29,211</u>	<u>29,243</u>	<u>10,017</u>

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

LEVIN NORTH SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	450,627	450,627	440,610
Total comprehensive revenue and expense for the year	29,211	29,243	10,017
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	479,838	479,870	450,627
Accumulated comprehensive revenue and expense	479,838	479,870	450,627
Equity at 31 December	479,838	479,870	450,627

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.

LEVIN NORTH SCHOOL

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	184,971	113,642	149,502
Accounts Receivable	8	126,904	121,000	125,407
GST Receivable		14,328	10,000	9,814
Investments	9	203,606	200,000	199,333
Prepayments		9,017	7,000	9,573
		<u>538,826</u>	<u>451,642</u>	<u>493,629</u>
Current Liabilities				
Accounts Payable	11	174,240	142,500	170,775
Revenue Received in Advance	12	-	-	1,903
Provision for Cyclical Maintenance	13	17,500	17,500	38,598
Finance Lease Liability	14	12,769	12,000	11,409
Funds held for Capital Works Projects	15	50,000	-	30,808
Funds held on behalf of CoL Cluster	16	24,287	-	6,533
		<u>278,796</u>	<u>172,000</u>	<u>260,026</u>
Working Capital Surplus/(Deficit)		<u>260,030</u>	<u>279,642</u>	<u>233,603</u>
Non-current Assets				
Property, Plant and Equipment	10	255,040	224,000	242,692
		<u>255,040</u>	<u>224,000</u>	<u>242,692</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	18,772	18,772	23,000
Finance Lease Liability	14	16,460	5,000	2,669
		<u>35,232</u>	<u>23,772</u>	<u>25,669</u>
Net Assets		<u>479,838</u>	<u>479,870</u>	<u>450,626</u>
Equity		<u>479,838</u>	<u>479,870</u>	<u>450,626</u>

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

LEVIN NORTH SCHOOL

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		727,463	647,773	656,460
Locally Raised Funds		59,212	33,262	25,681
Goods and Services Tax (net)		(4,515)	(187)	3,055
Funds on Behalf of Third Parties		-	-	(10,908)
Payments to Employees		(462,178)	(326,269)	(378,896)
Payments to Suppliers		(265,448)	(315,532)	(267,327)
Interest Paid		(1,607)	(1,000)	(2,248)
Interest Received		6,102	487	1,827
Net cash from / (to) the Operating Activities		59,029	38,534	27,644
Cash flows from Investing Activities				
Purchase of Property, Plant & Equipment (and Intangibles)		(39,791)	(32,308)	(32,149)
Proceeds from Sale of Investments		(4,273)	(667)	(1,637)
Net cash from / (to) the Investing Activities		(44,064)	(32,975)	(33,786)
Cash flows from Financing Activities				
Finance Lease Payments		(16,442)	(4,078)	(12,952)
Funds held on behalf of CoL Cluster		17,754	(6,533)	-
Funds Held for Capital Works Projects		19,192	(30,808)	(40,688)
Net cash from Financing Activities		20,504	(41,419)	(53,640)
Net increase/(decrease) in cash and cash equivalents		35,469	(35,860)	(59,782)
Cash and cash equivalents at the beginning of the year	7	149,502	149,502	209,284
Cash and cash equivalents at the end of the year	7	184,971	113,642	149,502

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Levin North 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 reports 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 expenditure 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.

Useful lives of property, plant and equipment

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



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

Cyclical Maintenance Provision

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprise 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.

i) 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.



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

j) 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	10–50 years
Furniture and equipment	5–10 years
Information and communication technology	5–10 years
Textbooks	3 years
Leased assets	Term of Lease
Library resources	12.5% Diminishing value



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The 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.



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

s) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	923,690	634,694	846,438
Teachers' salaries grants	1,378,454	1,300,000	1,329,091
Use of Land and Buildings grants	255,745	250,000	239,253
Other Government Grants	22,293	8,779	16,765
	<u>2,580,182</u>	<u>2,193,473</u>	<u>2,431,547</u>

The school has opted in to the donations scheme for this year. Total amount received was \$36,750 (2021: \$38,700).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Fees for Extra Curricular Activities	19,985	15,100	4,030
Donations & Bequests	2,532	-	-
Fundraising & Community Grants	18,812	6,000	13,085
Other revenue	14,764	9,043	11,685
	<u>56,093</u>	<u>30,143</u>	<u>28,800</u>
Expenses			
Extra Curricular Activities Costs	36,681	33,451	16,289
Fundraising and Community Grant Costs	3,907	-	5,644
	<u>40,588</u>	<u>33,451</u>	<u>21,933</u>
<i>Surplus for the year Locally raised funds</i>	<u>15,505</u>	<u>(3,308)</u>	<u>6,867</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	22,169	29,230	13,771
Depreciation	59,037	58,000	58,315
Employee benefits - salaries	1,666,546	1,525,568	1,558,190
Information and communication technology	22,759	21,240	23,271
Library resources	2,100	2,400	1,830
Staff development	5,711	19,000	15,107
	<u>1,778,322</u>	<u>1,655,438</u>	<u>1,670,484</u>



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,567	4,434	4,436
Board Expenses	4,896	5,100	1,565
Board Fees	4,455	5,060	4,193
Communication	3,190	2,400	2,048
Consumables	13,216	19,200	11,297
Employee Benefits - Salaries	102,525	56,100	86,171
Insurance	2,255	2,255	2,273
School Lunches	216,247	-	215,185
Other	18,663	11,200	14,896
Service Providers, Contractors and Consultancy	7,629	8,060	7,813
	<u>377,643</u>	<u>113,809</u>	<u>349,877</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,380	9,900	9,015
Consultancy and Contract Services	44,593	36,923	34,123
Cyclical Maintenance Provision	2,333	15,600	30,945
Employee Benefits - Salaries	53,948	44,352	61,619
Heat, Light and Water	13,830	13,400	12,477
Rates	975	1,000	1,531
Repairs and Maintenance	31,693	18,000	15,561
Security	4,130	2,700	3,148
Use of Land and Buildings	255,745	250,000	239,253
	<u>415,627</u>	<u>391,875</u>	<u>407,672</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.



LEVIN NORTH SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Petty Cash	318	-	594
Westpac Bank - Cheque Account	75,504	54,642	35,353
Westpac Simple Saver Account	99,665	50,000	104,108
Fund Finders Account	9,484	9,000	9,447
Net cash and cash equivalents for Cash Flow Statement	184,971	113,642	149,502

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

Of the \$184,971 Cash and Cash Equivalents, \$50,000 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	-	5,022
Banking Staffing Underuse	6,573	-	4,300
Interest Receivable	908	1,000	287
Teacher Salaries Grant Receivable	119,423	120,000	115,798
	126,904	121,000	125,407
Receivables from Exchange Transactions	908	1,000	5,309
Receivables from Non-Exchange Transactions	125,996	120,000	120,098
	126,904	121,000	125,407

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Short-term Bank Deposits	203,606	200,000	199,333
	203,606	200,000	199,333



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Audio Visual	4,108	-	-	-	(1,541)	2,567
Building Improvements - Crown	120,873	-	-	-	(6,650)	114,223
Furniture and Equipment	28,906	4,111	-	-	(7,591)	25,426
Information Technology	36,793	34,179	-	-	(16,045)	54,927
Leased Assets	14,903	31,593	-	-	(14,663)	31,833
Library Resources	19,337	630	-	-	(2,456)	17,511
Musical Instruments	1,106	-	-	-	(524)	582
Sports Equipment	578	872	-	-	(388)	1,062
Tools & Equipment	16,089	-	-	-	(9,179)	6,909
Balance at 31 December 2022	242,692	71,385	-	-	(59,037)	255,040

The net carrying value of equipment held under a finance lease is \$31,833 (2021: \$14,903).

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
2022	\$	\$	\$	\$	\$	\$
Audio Visual	58,368	(55,801)	2,567	58,365	(54,260)	4,108
Building Improvements - Crown	201,440	(87,217)	114,223	201,440	(80,568)	120,873
Furniture and Equipment	140,940	(115,514)	25,426	136,830	(107,924)	28,906
Information Technology	429,766	(374,839)	54,927	395,588	(358,794)	36,793
Journals	21,723	(21,723)	-	21,723	(21,723)	-
Leased Assets	83,810	(51,977)	31,833	130,012	(115,109)	14,903
Library Resources	83,149	(65,638)	17,511	82,519	(63,182)	19,337
Musical Instruments	7,139	(6,557)	582	7,138	(6,033)	1,106
Sports Equipment	21,462	(20,400)	1,062	20,592	(20,012)	578
Tools & Equipment	117,158	(110,249)	6,909	117,160	(101,070)	16,089
Balance at 31 December 2022	1,164,954	(909,915)	255,040	1,171,367	(928,675)	242,692

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	36,118	10,000	11,428
Accruals	4,567	4,500	35,300
Employee Entitlements - salaries	119,423	120,000	115,798
Employee Entitlements - leave accrual	14,132	8,000	8,249
	174,240	142,500	170,775
Payables for Exchange Transactions	174,240	142,500	170,775
	174,240	142,500	170,775

The carrying value of payables approximates their fair value.

LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Student Fees in Advance	-	-	1,903
	-	-	1,903

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	61,598	61,598	109,885
Increase to the Provision During the Year	15,566	15,674	15,566
Other Adjustments	(13,235)	-	12,064
Use of the Provision During the Year	(27,657)	(41,000)	(75,917)
Provision at the End of the Year	36,272	36,272	61,598
Cyclical Maintenance - Current	17,500	17,500	38,598
Cyclical Maintenance - Non-current	18,772	18,772	23,000
	36,272	36,272	61,598

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

The School has entered into a number of finance lease agreements for laptops and photocopiers. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	14,774	12,000	12,187
Later than One Year and no Later than Five Years	17,690	5,000	2,733
Future Finance Charges	(3,235)	-	(842)
	29,229	17,000	14,078
Represented by			
Finance lease liability - Current	12,769	12,000	11,409
Finance lease liability - Non Current	16,460	5,000	2,669
	29,229	17,000	14,078

LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

15. Funds Held for Capital Works Projects

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

2022	Project Number	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Classroom & Toilet Refurb	200413	30,808	31,048	(61,856)	-	-
Replace Roof	227262	-	50,000	-	-	50,000
Totals		30,808	81,048	(61,856)	-	50,000

Represented by:

Funds Held on Behalf of the Ministry of Education	50,000
Funds Due from the Ministry of Education	-

2021	Project Number	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Classroom & Toilet Refurb	200413	(82,754)	494,111	(380,729)	180	30,808
Totals		(82,754)	494,111	(380,729)	180	30,808

Represented by:

Funds Held on Behalf of the Ministry of Education	30,808
Funds Due from the Ministry of Education	-

16. Funds Held on Behalf of CoL Horowhenua Cluster

Levin North School holds funds on behalf of the Community of Learning cluster, a group of schools funded by the Ministry of Education to share learning and professional development.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	6,533	-	17,441
Funds Received from Cluster Members	81,502	-	18,000
Funds Spent on Behalf of the Cluster	(63,748)	-	(28,908)
Funds Held at Year End	24,287	-	6,533



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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 trustees of the Board, Principal and Deputy Principals.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,455	4,193
<i>Leadership Team</i>		
Remuneration	481,154	457,645
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	485,609	461,838

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has 1 member on the Finance committee and 1 member on the Property committee, which 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

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	160 - 170
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees

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

Remuneration \$000	2022 FTE	2021 FTE
120 - 130	1	1

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



LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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 to replace the roof, amounting to \$169,916. To date \$50,000 has been received of which nothing had been spent at balance date.

(Capital commitments at 31 December 2021: \$850,656).

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following operating commitments:

(a) operating lease of photocopier and other service contracts;

	2022 Actual \$	2021 Actual \$
No later than One Year	2,795	8,799
Later than One Year and No Later than Five Years	-	2,795
	<u>2,795</u>	<u>11,594</u>

The total lease payments incurred during the period were \$6,711 (2021: \$6,711).

LEVIN NORTH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

21. Commitments (cont).

(b) School painting contract;

	2022 Actual \$	2021 Actual \$
No later than One Year	3,393	3,393
	<u>3,393</u>	<u>3,393</u>

22. Financial Instruments

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	184,971	113,642	149,502
Receivables	126,904	121,000	125,407
Investments - Term Deposits	203,606	200,000	199,333
Total Financial assets measured at amortised cost	<u>515,481</u>	<u>434,642</u>	<u>474,242</u>
Financial liabilities measured at amortised cost			
Payables	174,240	142,500	170,775
Finance Leases	29,229	17,000	14,078
Total Financial Liabilities Measured at Amortised Cost	<u>203,469</u>	<u>159,500</u>	<u>184,853</u>

23. Events After Balance Date

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

24. Comparatives

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



LEVIN NORTH SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Kirsten Matthews	Presiding Member	Elected September 2022	September 2025
Moir Campbell	Principal	ex Officio Feb 2013	
Claire Turner	Parent Rep - Treasurer	Elected June 2019	September 2025
Kahu Wehipeihana	Parent Rep	Elected November 2020	September 2025
Jason White	Parent Rep	Elected September 2022	September 2025
Janelle Cody	Parent Rep	Elected November 2020	September 2025
Megan McKenzie	Parent Rep - Policies	Elected May 2019	September 2025
Kirsten Matthews	Parent Rep - Policies	Elected June 2019	September 2022
Jason White	Presiding Member	Elected June 2019	September 2022
Elizabeth Allen	Secretary	Appointed June 2016	

LEVIN NORTH SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2022 the School received Kiwisport funding of \$3,351 (2021: \$3,522). The funding was spent on:

1. Paid for swimming lessons for all Years 4 - 6 students at the Levin Aquatic Centre.
2. Covering sports fees for students who were unable to pay and wouldn't have otherwise been able to pay.
3. Sports gear for sports teams, meaning that costs for players were kept to a minimum.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 Levin North 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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LEVIN NORTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Levin North School (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

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

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

Basis 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Members of the Board, Kiwisport/Statement of Compliance with Employment Policy, Analysis of Variance; and the 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.



Michael Smit
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

Analysis of Variance of 2022

Education is barrier free, great education opportunities and successful outcomes are within reach for EVERY learner.				
Priority 1:				
Area	Goal	What we planned to do	What did we do and how did it go?	What next?
Reporting student achievement	Continue to develop our personalised approach developing programmes that put each learner at the centre of their learning	<ul style="list-style-type: none"> A revised development plan for the use of our SMS (HERO) will be developed to include student voice and reflect the breadth of learning opportunities in our learning spaces. Teachers will continue to develop their understanding of how to use assessment in informing learning programmes for learners. (NZCER Assist) Reading Criteria in HERO will be finalised and aligned to the New Zealand Curriculum Framework. Develop achievement goals for students based on Norm referenced assessment information. Track student progress towards these goals. 	<p>The plan was revised and altered as we went along. Once again a Covid interrupted year. The posts have been modified to celebrate the breadth of learning and continue to develop more student voices.</p> <p>Continues to improve</p> <p>These were finalised late in the year but we haven't used them for reporting yet.</p> <p>Summative Assessment 2022 Our students have made great progress in writing and maths but reading in years 4-6 needs work.... (same across all Manaiakalani schools)</p>	<p>Intense focus on reading for 2023.</p> <p>Trialling online (NZCER assist) assessments in years 5 - 6 for those students who would like to use this version. These do away with marking (marked in real time)</p> <p>Reporting against criteria will start in term 1 2023- PLD around reading to align</p> <p>Intensive focus on the reading of reading in years 5 -6 to start with One teacher in the senior team doing the RPI - team leader is the mentor and all</p>

Manaakitanga (being kind and hospitalitable), **Kotahitanga** (sense of unity), **Manawanuiitanga** (sense of determination)

				discussed at team meetings. Separate Self review for reading to be developed Reading Self Review BSLA PLD continues and includes teachers in year 3 (so that they understand)
Pedagogy	Strengthen teacher capability to understand a personalised approach	<ul style="list-style-type: none"> Teachers will know their learners as people and foster their strength and interests. Professional learning will continue to help teachers to develop their understanding of a personalised approach and teaching as inquiry. Professional growth cycle with align with Manaiaikalani kaupapa and teacher goals 	<p>PLD for 2022 has largely been focussed on the Manaiaikalani DFL 7 staff completed this in 2022. This has meant that our use of technology to enhance personalised learning has had a HUGE jolt. Hapara has been introduced.</p> <p>Professional Growth cycle meetings for 2021 were held in 2022 (term 1) and will happen for the 2022 year at the end of term 1 2023. Teachers are in a continuous cycle of professional growth.</p>	<p>Four teachers complete this in 2023.</p> <p>All classes from year 3 up will use Hapara as a LMS (PLD from the Manaiaikalani facilitator to maximise use)</p>
Well being	Strengthen transitions for students and whānau coming into the school , between teams and on to further education.	<ul style="list-style-type: none"> Transition processes to school ,within school and from our school will continue to be developed to ensure they meet the needs of learners and their families. New Entrant teachers to be part of the Kāhui Ako NE/ECE hui(once per term) Junior team leaders to develop strong relationships with local ECE providers. 	<p>This has all happened and will continue to improve as the KA now has a shared drive for schools to upload their school information.</p>	Continue
Student voice	Continue to work with students and the wider education community to develop programmes that meet their needs.	<ul style="list-style-type: none"> Student ownership of learning through the use of HERO criteria will continue to be developed. Continue to maximise the skills and expertise of our in school resources (Reading Recovery teacher, SENCO and 	<p>This is at the forefront of our professional learning for 2023.</p> <p>DP in the role of SENCO has done amazing things</p>	<p>Really focus on student ownership at classroom levels. Ensure the student voice is front and centre in everything we do.</p> <p>Trial a new way of supporting our ORs</p>

Manaakitanga(being kind and hospitalitable), **Kotahitanga** (sense of unity), **Manawanuitanga** (sense of determination)

	LSC) and those in our wider community (RTL, GSE)	and liaised well with our LSC. Our kids are very well supported - the strength of our inclusive practice was acknowledged in our ERO review.	kids. No longer using an outside provider... in house using our LSC and upskilling teachers. ORs management time to be used to release teachers.
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Priority 2: <i>Our approach honours Te Tiriti o Waitangi</i> At Levin North school we celebrate our culture and unique identity within Aotearoa/ New Zealand.			
Area	Goal	What we planned to do	What did we do and how did it go?
Cultural capability	There will be meaningful incorporation of te reo me ona tikanga Māori.	<ul style="list-style-type: none"> All teachers will learn Te Reo Māori as part of their PLD Kapa Haka specialist will be employed to offer kahapaka to all tamariki 	What next? We are doing a PLD application for schools who would like Te Reo PLD in term 1 2023. PLD will start in Term 3 (applications not accepted for term 1)
Cultural capability	Levin North will continue to exhibit more culturally sustaining practice.	<ul style="list-style-type: none"> Teachers will be challenged to acknowledge and recognise unconscious bias (unteach racism Teachers Council) Continue to embed culturally responsive transition and powhiri processes We will continue to work with and learn from local Iwi as part of the Kāhui Ako mahi. Integrate any changes identified as part of our involvement in the MAC (Māori Achievement Collaborative) initial survey. 	Continue to develop our practices Continue this involvement Offer this to NE - year 2 also this year
Learning	Develop educationally powerful connections with whānau and	<ul style="list-style-type: none"> Continue to hold parent information evenings to encourage whānau to connect with their child's learning through the HERO portal - monitor usage Maximise the use of our facebook page to 	Keep trying!!!

Manaakitanga (being kind and hospitalitable), **Kotahitanga** (sense of unity), **Manawanuitanga** (sense of determination)

	parents to support children's learning	<p>keep whānau and community involved in wider school events and communications</p> <ul style="list-style-type: none"> Continue to develop the use of 'see-saw' in our junior and middle teams Kanohi te Kanohi opportunities (Covid willing) will continue to be provided. 	<p>This is working quite well!</p> <p>The capability of HERO has seen the use of see-saw drop away.</p> <p>Teachers are very good at front footing opportunities to chat with families - formal and informal</p>	<p>We intend to keep using our LMS (HERO) and try to include video content.</p>
Connections	Continue to develop partnerships and connections with local Iwi and marae to facilitate cultural learning opportunities	<ul style="list-style-type: none"> Continue to embed culturally responsive transition and powhiri processes Integrate learning from our Iwi days and other learning events into our school programmes and ways of being as a school. 	Miaupoko day was held again to start 2023 - this really underpins the work in schools all year.	Teachers to attend Ngati Raukawa day in 2024.
Curriculum	Grow Kaitiakitanga through exploring the role of the school in caring for our local environment	<ul style="list-style-type: none"> Further develop our kaitiakitanga presence in the local community by actively seeking opportunities for our young people to contribute in a meaningful way. 	This fell away to almost nothing due to covid. We did a couple of lake clean ups and that was it!	Re-starting this connection with the community in some way.

Priority 3: <i>Holistic learning for life that is future focussed.</i> At Levin North School we will prepare our tamariki to adapt and innovate in an ever changing world.				
Area	Goal	Detail	What did we do and how did it go	What next
Learning	Ensure learners gain sound foundation skills including language, literacy and numeracy.	<ul style="list-style-type: none"> Academic data based on norm referenced assessments (MoP) will be gathered, analysed and evaluated. Focus students will also be identified and their progress closely monitored - assessment for learning. BSLA - schools (Better Start Literacy Approach) will be implemented in our junior school (PLD 2022) 	<p>This was all gathered and analysed - see above for further comment.</p> <p>This has been a game changer for us. We have struggled for so long to address 'spelling'. The capability in this particular area has tended to skew our E-asstle data over the year - helping kids</p>	<p>Continue- TMP (and school) analysis of data informs our practice</p> <p>Continue to develop teacher capability in this area.</p>

Manaakitanga(being kind and hospitalitable), **Kaitiakitanga** (sense of unity), **Manawanuitanga** (sense of determination)

		<ul style="list-style-type: none"> All students will be screened for Dyslexia and programmes will be in place to address needs (Steps web). All data will be regularly analysed to inform next steps in learning. Self review in Teaching to the North East : Mathematics lens (with ERO) to determine the impact of the use of our LMS on student engagement and achievement with mathematics. An integrated holistic student driven approach to learning will be developed. 	<p>to get the letter sound relationships right from the start has given kids confidence as well as the skills they need to TRY to read and write. Our SEAs however make for salutary reading!!!!</p> <p>This action has also been good for our learners... all students do steps web every day and the same result has been observed as above- this gives kids confidence in writing! ... and because everyone is doing it there is no stigma attached!</p> <p>Maths results are pretty stunning! (see above)</p> <p>Use of HERO criteria, teaching to NEEDS has impacted this</p> <p>This continues to underpin everything we do.. A child is not just a head on shoulders. If kids are asking for it - we will find a way to do it!</p>	<p>Continue</p> <p>Continue</p> <p>Continue</p>	
Curriculum	Students and teachers will develop a better understanding of the rich Aotearoa Histories and their unique place within our country, whilst understanding our unique place here in Levin.	<ul style="list-style-type: none"> Umbrella learning contexts will reflect the content and intent of the Aotearoa NZ histories document. Learning contexts will also explore our immediate community environment. 	Not much progress here to be fair. We are having an area wide teacher only day on April 24th to hopefully kick start this mahi.	Get our heads around the curriculum refresh and Aotearoa histories to start the year in 2024.	
Curriculum	Ensure our tamariki grow their understanding of their world and the issues facing them as 'global citizens'.	<ul style="list-style-type: none"> Manaiakalani Outreach programme involvement- Learn Create Share - will include authentic and meaningful learning contexts (age appropriate) Talanoa to hear the voices of pacific nations people will be held as part of our Kāhui Ako 	Cybersmart curriculum sessions are being taking by our In Class facilitators from manaiakalani (alongside our teachers)	Continue	
			PLD focusses on developing this approach to learning and teaching.	Continue	

Manakitanga(being kind and hospitalitable), Kotahitanga (sense of unity), Manawanuitanga (sense of determination)

		<p>mahi - with ideas and practices evident in our own school (Pasifika Education plan)</p> <ul style="list-style-type: none"> Cybersmart curriculum (Manaikalani) will be a consistent part of learning programmes across the school. 	See above	
Well being	Create a safe and nurturing environment that supports and builds resilient and confident tamariki and staff	<ul style="list-style-type: none"> Teaching and school practices survey- findings from 2021 survey to inform school development (the primary finding was around the need to further develop student agency in directing learning) Me and My School survey (end of 2021) - Information will be analysed to identify areas for improvement The Healthy Active Schools initiative with Sport Manawatu will start in 2022. Our restorative/ educative approach to behaviour management will be embedded (Pick a path) Activities that enhance staff wellbeing/team building and relationships will be established through staff conversations. 	<p>This started but was very slow in term 4...</p> <p>We don't use pick a path but our actions are restorative. -'talking card' developed after teachers attended a wananga pakupaku session - which provides very clear pathways.</p>	<p>Kick start with more 'time' again in 2023.</p> <p>Continue to follow this process.</p>
Curriculum	Ensure that our school values and the NZC key competencies are at the forefront of everything we do.	<ul style="list-style-type: none"> Values integration will continue as a team focus each term (Manaakitanga(being kind and hospitalitable), Kotahitanga (sense of unity), Manawanuitanga (sense of determination) Values to be celebrated at team and school assemblies (Covid willing) A Key competency focus will be indicated by the use of 'tags' attached to each HERO post 	<p>To further strengthen the presence of our values... we applied for a creative (through the creatives in schools process) to work in our school for 2023..</p> <p>We had very few assemblies in 2022.</p> <p>Using tags</p>	<p>Wendy Hodder will start towards the end of term 1 and work through the year to develop 'values' artworks around our school. Student developed and prepared</p> <p>Assemblies to start again in term 2</p> <p>We need to review the use of HERO in the areas that we have been using for the last two years (including tags)- consistency across the school</p>

Manaakitanga(being kind and hospitalitable), **Kotahitanga** (sense of unity), **Manawanuitanga** (sense of determination)

Other				
Area	Goal	Detail	What did we do and how did it go	What next
Performance Management	Continue to strengthen the school staff	<ul style="list-style-type: none"> Continue to embed role of the Acting DPs with specific emphasis on term one organisation (Principal sabbatical) Allocation of units to support school direction Coaching framework (video and peer coaches) to align with the Manakalani mahi and inform teacher goal setting and the professional growth cycle. Principal Appraisal: Paddy Sannazaro (Principal Colleague) Principal performance agreement developed with regular check ups. Performance appraisal completed for all TAs (Acting Principal term 1) - PLD as determined by need for our Teacher Aides 	<p>Term one went well and the Acting DPs are now Acting Aps</p> <p>Done</p> <p>The coaching framework never managed to get off the ground... We need to rethink this for 2023</p> <p>Appraisal was completed by another Colleague: Maine Curtis (Waitohu School)</p> <p>DP appraisal being completed by ABC consulting- outside lens.</p> <p>Performance appraisals for teachers and TAs completed.</p>	<p>Appoint a permanent AP in 2023.</p> <p>Start classroom observations again by senior leaders - particularly in reading (see self review)</p> <p>Move to PLG requirements from Feb 2023. ABC consulting - starts March.</p>
Finances and property	Continue to manage the school in a financially prudent manner.	<ul style="list-style-type: none"> Work with the board to ensure financial systems are followed. Complete the external painting of buildings. Scope the next projects in the 5YA programme of maintenance 	<p>These have gone from strength to strength as a result of having an accountant (and auditor) on our board. We are still using AFS to ensure that someone outside our school looks over things but we have a much closer eye and understanding regarding monthly reports</p> <p>External painting work was done however it is still not completed - contractor challenges.</p> <p>This is a mess - projects that should have been started are not started and to complicate matters Mahinawa is looking at taking over three of our unused classrooms as a satellite school late in 2023. The scope of works (roofing) which included these 3 classrooms had to be</p>	<p>Continue</p> <p>Hopefully completed by the end of term 2 2023???</p> <p>Have requested a re prioritisation meeting with our property manager.</p> <p>Continue to work with MoE designers and Mahinawa- should be operational by the end of 2023.</p>

Manakaitanga (being kind and hospitalitable), **Kotahitanga** (sense of unity), **Manawanuitanga** (sense of determination)

		<ul style="list-style-type: none"> Continue to ensure our technology capability in terms of infrastructure is fit for purpose. 	<p>reorganised. LSC spaces have not yet been done.</p> <p>We are still waiting to be 'snapped' apparently there are problems with the 'chips'.</p> <p>We have continued to purchase chromebooks to keep the stock up to scratch and to ensure we have sufficient. All students in years 3 up use chromebooks and students in the junior school now use Ipad's.</p> <p>We continue to create a silk purse out of a sow's ear! Yes the budget did reflect the priorities.</p>	<p>We are working with Norrcom to try to find a solution....</p> <p>This is a continual process.</p>
		<ul style="list-style-type: none"> Continue to ensure that the 2022 budget reflects the school direction and priorities. 		