

PORT CHALMERS SCHOOL

Annual Report - For the year ended 31 December 2022

Index

| Page | Statement |
|------|-----------|
|------|-----------|

Financial Statements

| | |
|---------------|--|
| <u>1</u> | Statement of Responsibility |
| <u>2</u> | Statement of Comprehensive Revenue and Expense |
| <u>3</u> | Statement of Changes in Net Assets/Equity |
| <u>4</u> | Statement of Financial Position |
| <u>5</u> | Statement of Cash Flows |
| <u>6 - 17</u> | Notes to the Financial Statements |

Other Information

Analysis of Variance

Kiwisport

PORT CHALMERS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

| | |
|-------------------------------|--|
| Ministry Number: | 3803 |
| Principal: | Vicki Nicolson |
| School Address: | 30A Albertson Avenue, Port Chalmers, 9023 |
| School Postal Address: | 30A Albertson Avenue, Port Chalmers, 9023 |
| School Phone: | 03 472 8685 |
| School Email: | office@portchalmers.school.nz |

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|------------------|-----------------------|----------------------------|----------------------------------|
| Anna Hudson | Presiding Member | Elected | Feb-22 |
| Bryce Rae | Presiding Member | Elected | Sep-22 |
| Angela Cuming | Presiding Member | Elected | Sep-25 |
| Vicki Nicolson | Principal ex Officio | Ex Officio | Sep-25 |
| Carolyn Timms | Treasurer/Parent Rep | Elected | Sep-25 |
| Stuart Barson | Parent Representative | Elected | Sep-22 |
| Angela Renall | Parent Representative | Elected | Feb-22 |
| Hamish Fyfe | Parent Representative | Elected | Feb-22 |
| Racheal Lindsell | Parent Representative | Elected | Sep-25 |
| Emma Burford | Parent Representative | Elected | Sep-25 |
| Carolyn Gilbert | Parent Representative | Elected | Sep-25 |
| Ian Landreth | Staff Representative | Elected | Sep-25 |
| Roger McLaughlin | Staff Representative | Elected | Sep-22 |

Accountant / Service Provider: Moore Markhams Otago

Port Chalmers 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.

Angela May Cuming

Full Name of Presiding Member



Signature of Presiding Member

7/6/2023

Date:

Vicki Janis Nicolson

Full Name of Principal



Signature of Principal

7/6/2023

Date:

Port Chalmers School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 1,198,112 | 1,006,742 | 1,139,633 |
| Locally Raised Funds | 3 | 42,520 | 56,200 | 46,976 |
| Interest Income | | 3,342 | 5,500 | 1,139 |
| Total Revenue | | 1,243,974 | 1,068,442 | 1,187,748 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 21,404 | 13,700 | 20,887 |
| Learning Resources | 4 | 909,597 | 717,102 | 886,113 |
| Administration | 5 | 96,974 | 69,473 | 70,056 |
| Finance | | 2,720 | - | 1,746 |
| Property | 6 | 246,378 | 278,035 | 229,478 |
| | | 1,277,073 | 1,078,310 | 1,208,280 |
| Net Surplus / (Deficit) for the year | | (33,099) | (9,868) | (20,532) |
| Total Comprehensive Revenue and Expense for the Year | | (33,099) | (9,868) | (20,532) |

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



Port Chalmers 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 | | 323,917 | 393,270 | 342,343 |
| Total comprehensive revenue and expense for the year | | (33,099) | (9,868) | (20,532) |
| Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | - | - | 2,106 |
| Equity at 31 December | | 290,818 | 383,402 | 323,917 |
| Accumulated comprehensive revenue and expense | | 290,818 | 383,402 | 323,917 |
| Equity at 31 December | | 290,818 | 383,402 | 323,917 |

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.



Port Chalmers 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 | 38,774 | 41,305 | 51,173 |
| Accounts Receivable | 8 | 76,645 | 52,951 | 52,951 |
| Prepayments | | 4,152 | 3,985 | 3,985 |
| Investments | 9 | 127,522 | 124,777 | 124,777 |
| Funds Receivable for Capital Works Projects | 15 | 8,659 | - | - |
| | | <u>255,752</u> | <u>223,018</u> | <u>232,886</u> |
| Current Liabilities | | | | |
| GST Payable | | 13,304 | - | 7,833 |
| Accounts Payable | 11 | 90,048 | 61,433 | 61,433 |
| Revenue Received in Advance | 12 | 2,172 | - | - |
| Finance Lease Liability | 14 | 7,854 | 8,877 | 8,877 |
| Funds held for Capital Works Projects | 15 | - | 8,232 | 8,232 |
| | | <u>113,378</u> | <u>78,542</u> | <u>86,375</u> |
| Working Capital Surplus/(Deficit) | | 142,374 | 144,476 | 146,511 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 215,404 | 238,926 | 238,926 |
| | | <u>215,404</u> | <u>238,926</u> | <u>238,926</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 46,876 | - | 37,500 |
| Finance Lease Liability | 14 | 20,084 | - | 24,020 |
| | | <u>66,960</u> | <u>-</u> | <u>61,520</u> |
| Net Assets | | <u>290,818</u> | <u>383,402</u> | <u>323,917</u> |
| Equity | | <u>290,818</u> | <u>383,402</u> | <u>323,917</u> |

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



Port Chalmers 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 | | 317,931 | 199,132 | 279,689 |
| Locally Raised Funds | | 36,581 | 56,200 | 42,000 |
| Goods and Services Tax (net) | | 5,471 | - | (1,776) |
| Payments to Employees | | (213,101) | (157,179) | (201,141) |
| Payments to Suppliers | | (124,027) | (130,607) | (101,064) |
| Interest Paid | | (2,720) | - | (1,304) |
| Interest Received | | 3,310 | 5,477 | 1,125 |
| Net cash from/(to) Operating Activities | | 23,445 | (26,977) | 17,529 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (11,249) | - | (6,323) |
| Purchase of Investments | | (2,745) | - | (1,052) |
| Net cash from/(to) Investing Activities | | (13,994) | - | (7,375) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 2,106 |
| Finance Lease Payments | | (8,991) | 8,877 | (10,347) |
| Loans Received | | 4,032 | - | |
| Funds Administered on Behalf of Third Parties | | (16,891) | 8,232 | 9,859 |
| Net cash from/(to) Financing Activities | | (21,850) | 17,109 | 1,618 |
| Net increase/(decrease) in cash and cash equivalents | | (12,399) | (9,868) | 11,772 |
| Cash and cash equivalents at the beginning of the year | 7 | 51,173 | 51,173 | 39,401 |
| Cash and cash equivalents at the end of the year | 7 | 38,774 | 41,305 | 51,173 |

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.



Port Chalmers School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 18.

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.

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 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.

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.

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 to buildings owned by the Crown 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 to Crown Owned Assets | 10–25 years |
| Furniture and equipment | 10–20 years |
| Information and communication technology | 5–10 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |



l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from The Ministry of Education 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.

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) Provision for Cyclical Maintenance

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

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

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

r) 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.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Government Grants - Ministry of Education | 315,759 | 220,136 | 282,782 |
| Teachers' Salaries Grants | 719,352 | 570,000 | 711,035 |
| Use of Land and Buildings Grants | 163,001 | 184,719 | 145,816 |
| Other Government Grants | - | 1,468 | - |
| Establishment Grant | - | 30,419 | - |
| | <u>1,198,112</u> | <u>1,006,742</u> | <u>1,139,633</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$16,650.

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 | 33,355 | 40,000 | 35,227 |
| Curriculum related Activities - Purchase of goods and services | 1,222 | 2,000 | 2,291 |
| Fees for Extra Curricular Activities | 5,325 | 6,000 | 2,297 |
| Trading | 730 | 1,700 | 232 |
| Fundraising & Community Grants | - | 5,000 | 5,700 |
| Other Revenue | 1,888 | 1,500 | 1,229 |
| | <u>42,520</u> | <u>56,200</u> | <u>46,976</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 18,929 | 11,000 | 18,745 |
| Trading | 987 | 1,700 | 164 |
| Fundraising and Community Grant Costs | - | 500 | - |
| Other Locally Raised Funds Expenditure | 1,488 | 500 | 1,978 |
| | <u>21,404</u> | <u>13,700</u> | <u>20,887</u> |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | <u>21,116</u> | <u>42,500</u> | <u>26,089</u> |

4. Learning Resources

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Curricular | 32,520 | 25,618 | 14,720 |
| Equipment Repairs | - | 150 | 87 |
| Library Resources | 7 | 3,120 | 57 |
| Employee Benefits - Salaries | 837,318 | 650,429 | 832,478 |
| Staff Development | 4,981 | 6,500 | 3,211 |
| Depreciation | 34,771 | 31,285 | 35,560 |
| | <u>909,597</u> | <u>717,102</u> | <u>886,113</u> |



5. Administration

| | 2022 | 2022 | 2021 |
|--|---------------|-------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) \$ | \$ |
| Audit Fee | 5,172 | 5,175 | 5,101 |
| Board Fees | 2,630 | 3,400 | 2,590 |
| Board Expenses | 1,475 | 200 | 265 |
| Communication | 1,922 | 1,250 | 1,827 |
| Consumables | 610 | 935 | 792 |
| Operating Lease | 205 | 6,000 | 3,758 |
| Other | 9,543 | 7,255 | 9,927 |
| Employee Benefits - Salaries | 65,344 | 36,750 | 37,539 |
| Insurance | 4,383 | 4,108 | 4,233 |
| Service Providers, Contractors and Consultancy | 5,690 | 4,400 | 4,024 |
| | <u>96,974</u> | <u>69,473</u> | <u>70,056</u> |

6. Property

| | 2022 | 2022 | 2021 |
|-------------------------------------|----------------|-------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) \$ | \$ |
| Caretaking and Cleaning Consumables | 2,498 | 2,100 | 2,677 |
| Cyclical Maintenance Provision | 12,203 | 21,500 | 9,374 |
| Grounds | 4,454 | 3,900 | 5,024 |
| Heat, Light and Water | 11,328 | 10,000 | 10,497 |
| Rates | 978 | - | 3,613 |
| Repairs and Maintenance | 10,592 | 13,016 | 7,868 |
| Use of Land and Buildings | 163,001 | 184,719 | 145,816 |
| Security | 2,677 | 2,800 | 2,450 |
| Employee Benefits - Salaries | 38,647 | 40,000 | 42,159 |
| | <u>246,378</u> | <u>278,035</u> | <u>229,478</u> |

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

7. Cash and Cash Equivalents

| | 2022 | 2022 | 2021 |
|---|---------------|-------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) \$ | \$ |
| Bank Accounts | 38,774 | 41,305 | 51,173 |
| Cash and cash equivalents for Statement of Cash Flows | <u>38,774</u> | <u>41,305</u> | <u>51,173</u> |

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



8. Accounts Receivable

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 5,939 | - | - |
| Interest Receivable | 55 | 23 | 23 |
| Teacher Salaries Grant Receivable | 70,651 | 52,928 | 52,928 |
| | <u>76,645</u> | <u>52,951</u> | <u>52,951</u> |
| Receivables from Exchange Transactions | 5,994 | 23 | 23 |
| Receivables from Non-Exchange Transactions | 70,651 | 52,928 | 52,928 |
| | <u>76,645</u> | <u>52,951</u> | <u>52,951</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 127,522 | 124,777 | 124,777 |
| Total Investments | <u>127,522</u> | <u>124,777</u> | <u>124,777</u> |



**10. Property, Plant and Equipment**

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|---------------|-----------|------------|-----------------|----------------|
| 2022 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 128,342 | | | | (11,884) | 116,458 |
| Furniture and Equipment | 51,670 | 4,427 | | | (6,083) | 50,014 |
| Information and Communication Technology | 10,678 | | | | (3,895) | 6,783 |
| Leased Assets | 32,597 | 4,032 | | | (9,684) | 26,945 |
| Library Resources | 15,639 | 2,790 | | | (3,225) | 15,204 |
| Balance at 31 December 2022 | 238,926 | 11,249 | - | - | (34,771) | 215,404 |

| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
|---|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 318,650 | (202,192) | 116,458 | 318,650 | (190,308) | 128,342 |
| Furniture and Equipment | 209,595 | (159,581) | 50,014 | 205,168 | (153,498) | 51,670 |
| Information and Communication Technology | 147,249 | (140,466) | 6,783 | 147,249 | (136,571) | 10,678 |
| Leased Assets | 44,855 | (17,910) | 26,945 | 83,969 | (51,372) | 32,597 |
| Library Resources | 77,951 | (62,747) | 15,204 | 79,891 | (64,252) | 15,639 |
| Balance at 31 December | 798,300 | (582,896) | 215,404 | 834,927 | (596,001) | 238,926 |

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.

11. Accounts Payable

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|------------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Creditors | 2,969 | 1,655 | 1,655 |
| Accruals | 7,572 | 6,850 | 6,850 |
| Employee Entitlements - Salaries | 79,507 | 52,928 | 52,928 |
| | <u>90,048</u> | <u>61,433</u> | <u>61,433</u> |
| Payables for Exchange Transactions | 90,048 | 61,433 | 61,433 |
| | <u>90,048</u> | <u>61,433</u> | <u>61,433</u> |

12. Revenue Received in Advance

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Grants in Advance - Ministry of Education | 2,172 | - | - |
| | <u>2,172</u> | | |



13. Provision for Cyclical Maintenance

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 37,500 | - | 28,126 |
| Increase to the Provision During the Year | 9,376 | - | 9,374 |
| Use of the Provision During the Year | - | - | - |
| Provision at the End of the Year | <u>46,876</u> | <u>-</u> | <u>37,500</u> |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Non current | 46,876 | - | 37,500 |
| | <u>46,876</u> | <u>-</u> | <u>37,500</u> |

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 10,108 | 11,564 | 11,564 |
| Later than One Year and no Later than Five Years | 22,724 | 24,056 | 24,056 |
| Later than Five Years | (4,894) | (2,723) | (2,723) |
| Future Finance Charges | | | |
| | <u>27,938</u> | <u>32,897</u> | <u>32,897</u> |
| Represented by | | | |
| Finance lease liability - Current | 7,854 | 8,877 | 8,877 |
| Finance lease liability - Non current | 20,084 | - | 24,020 |
| | <u>27,938</u> | <u>8,877</u> | <u>32,897</u> |

15. Funds Held for Capital Works Projects

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

| | 2022 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|-------------------------------|------|------------------------|-------------------------|-----------------|---------------------------|------------------------|
| SIP New Deck & Window Upgrade | | 8,232 | - | (16,891) | | (8,659) |
| Totals | | 8,232 | - | (16,891) | - | (8,659) |

Represented by:

| | |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | (8,659) |

| | 2021 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|-------------------------------|------|------------------------|-------------------------|-----------------|---------------------------|------------------------|
| SIP New Deck & Window Upgrade | | | 73,597 | (65,365) | | 8,232 |
| Room Repurpose | | (1,627) | 1,627 | | | - |
| Clear Roofing Replacement | | | 8,427 | (8,427) | | - |
| Totals | | (1,627) | 83,651 | (73,792) | - | 8,232 |

Represented by:

| | |
|---|-------|
| Funds Held on Behalf of the Ministry of Education | 8,232 |
| Funds Receivable from the Ministry of Education | - |

16. 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.

17. Remuneration

Key management personnel compensation

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

| | 2022 Actual \$ | 2021 Actual \$ |
|---|------------------------------------|------------------------------------|
| <i>Board Members</i> Remuneration | 2,630 | 2,590 |
| <i>Leadership Team</i> Remuneration | 332,384 | 322,581 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | 335,014 | 325,171 |

There are six members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. The Board does not have any Finance Groups. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

| | 2022 Actual \$000 | 2021 Actual \$000 |
|--|---------------------------------------|---------------------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 130 - 140 | 120 - 130 |
| Benefits and Other Emoluments | 0 - 5 | 0 - 5 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2022 FTE Number | 2021 FTE Number |
|-------------------------------------|----------------------------------|----------------------------------|
| 100 - 110 | - | - |
| | 0 | 0 |

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

18. Compensation and Other Benefits Upon Leaving

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

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



19. 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.

Additional funding wash up payment

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

20. Commitments

(a) Capital Commitments

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

(a) The Ministry of Education has approved funding of \$81,774 from SIP for New Deck and Window Upgrade. At balance date, \$73,597 in funds had been received and \$82,256 spent.

(Capital commitments at 31 December 2021: \$8,232)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.



21. 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 | 38,774 | 41,305 | 51,173 |
| Receivables | 76,645 | 52,951 | 52,951 |
| Investments - Term Deposits | 127,522 | 124,777 | 124,777 |
| Total Financial assets measured at amortised cost | <u>242,941</u> | <u>219,033</u> | <u>228,901</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|---------------|---------------|
| Payables | 90,048 | 61,433 | 61,433 |
| Finance Leases | 27,938 | 8,877 | 32,897 |
| Total Financial Liabilities Measured at Amortised Cost | <u>117,986</u> | <u>70,310</u> | <u>94,330</u> |

22. Events After Balance Date

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

23. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PORT CHALMERS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 7 June 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 23, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand

Statement of Variance Reporting



| | | | |
|-----------------------|---|-----------------------|------|
| School Name: | Port Chalmers | School Number: | 3803 |
| Strategic Aim: | <p><i>Inspire and engage students and their whānau in learning so that they can be successful in their lives, now and in the future</i></p> <p><i>Actively develop partnership with the community, building two-way relationships</i></p> <p><i>Build on our positive environment, embracing our rich cultural diversity in all we do</i></p> | | |
| Annual Aim: | All students will be making progress in their writing learning in relation to the New Zealand Curriculum (2008) and its progressions, with an emphasis on Māori learners. | | |
| Target: | Writing, with a focus on Māori tamariki and raising the proportion of Māori tamariki achieving above expected levels will form the basis of our 2022 targets - based on end of year achievement levels 20 tamariki (8 of these students left at the end of 2021) - 8 girls and 12 boys and 6 Māori students did not reach their expected end of year level: | | |
| Baseline Data: | <p>2021 -Our data shows that for all students 83% are achieving at or above curriculum expectations in writing. However for our Māori learners only 76% are achieving at curriculum expectations. This is a slight improvement from 2020. Boys are achieving at 81%</p> <p>Port Chalmers School has had a number of initiatives in literacy teaching to lift student achievement since 2001. Since 2018, a focus on identifying learners with dyslexic tendencies and developing strategies for appropriate progress and achievement was being developed this will continue to be a focus for 2022. In our Junior School an emphasis on structured literacy and phonological awareness in 2021 will be continued.</p> | | |

| Actions <i>What did we do?</i> | Outcomes <i>What happened?</i> | Reasons for the variance <i>Why did it happen?</i> | Evaluation <i>Where to next?</i> |
|---|---|--|---|
| <p>Teachers were provided with a data summary sheet showing specific targeted learning focus areas and previous interventions and strategies for each priority learner.</p> <p>Targeted learners received number knowledge learning support during the year, consisting of one or more of the following:</p> <ul style="list-style-type: none"> • Teacher aide • BSLA • Heggerty Yr 1 - 4 <p>Teachers differentiated their programme to provide in-depth support for these learners and teaching teams regularly reviewed learner data, determining specific next steps and collaboratively problem-solving strategies. The leadership team regularly monitored, reviewed and discussed learner progress and interventions. Teacher aide time was focused on identified learners.</p> | <p>As a school we divide each curriculum level (considered 2 years of learning) into 3 sub-levels in order to show progress therefore, expected progress for a year of learning is 1.5 sub-levels, moving 2 or 3 sub-levels in a year is considered accelerated progress.</p> <p>2 target students remained for the year.</p> <p>Māori student progress – 2 target students were Māori – Māori students made accelerated progress in 2022.</p> | <p>All students made progress, however not all targets were achieved. Students who are yet to meet the target made progress across aspects of the expected level such as increasing accuracy with spelling known words, segmenting words and identification of beginning, middle and end sounds.</p> <p>The disruption to learning which happened during the year with absence from school for both teachers and students had an impact on continuity of programme delivery.</p> <p>The staff PLD was disrupted because of COVID.</p> <p>We lost our momentum in writing PLD through staff absence. We are waiting for guidance from the MoE regarding a refresh of the NZC especially literacy and the proposed common practice model will inform practice going forward.</p> | <p>The specific needs, ongoing monitoring and collaborative problem solving for targeted learners will continue to be a focus for teachers and the leadership team.</p> <p>The introduction of the BSLA and Heggerty has made an impact into writing (spelling) and reading for all students. Two more teachers are training in the BSLA teaching approach this year.</p> <p>Introduction of The Code (Liz Kane) and a whole school spelling approach will be introduced and implemented in 2023. This approach has been used with a targeted group of Year 5 & 6 students with some success.</p> |
| <p>Planning for next year:</p> | | | |
| <p>Teachers will continue to receive learning support information from the previous teacher and SENCO and LSC noting key areas of development and suggested strategies for each identified target student.</p> <p>All students not achieving expected levels for mathematics will receive targeted support in 2022 as part of class differentiation and/or our learning support programme with the performance of these target students monitored and interventions problem solved within and across teams.</p> <p>Ongoing school-wide professional learning, using a coaching model will continue with a focus on accelerated learning strategies and the development of mathematical language.</p> <p>Two New Entrant teachers will train in the BSLA</p> <p>The Code will be introduced as a whole school spelling approach with support from our LSC.</p> | | | |

Port Chalmers School

Kiwisport Report

December 2022



Kiwisport provides funding for schools or year 1-8 students via the Ministry of Education and community projects (via SPARC to regional sports trusts) to achieve the following aims:

- To increase the number of school-aged children participating in organised sport
- Increase the availability and accessibility of sport opportunities for all school-aged children.
- Support children in developing skills that will enable them to participate effectively in sport.

The direct fund will be included in the Ministry of Education's operations grant paid quarterly to schools and will be identified as a separate line in their entitlement notice. From 2010/11 \$6 million per annum will be allocated to schools with Year 1-8 students via the Kiwisport direct fund.

The fund will equate to \$12.50 per Year 1-8 student calculated on the most recently-available roll return. Port Chalmers Kiwisport allocation for 2022 was \$ 1,567.56

Kiwisport funding can be spent on anything that schools can demonstrate will lead to more students participating in organised sport. The fund is intended to support schools in establishing new opportunities for young people to get involved in sport, and as such is not intended to cover normal operating costs such as routine property or grounds maintenance.

The initiatives that Port Chalmers School has used the funding for in 2022 are:

| Students | Activity | Personal | Outcome |
|--------------------------------|---|--------------------------------------|--|
| Whole School Year 5 - 8 | Golf Tuition | Melanie Harper | The students learnt skills in golf tutored by professional Melanie Harper. A small group of 14 children with promise were chosen for further lessons at Port Chalmers Golf Club |
| Whole School | Swimming 12 lessons with JC Swim School 2 Lessons with teaching staff | All teaching Staff JC Swim School | Funding supplemented swimming costs |
| Whole School | West Harbour Cluster PLD initiative | Kelly Sports | Fortnightly lessons with the emphasis on modelling skills and games alongside classroom teacher |
| Year 5-6 | Futsal | Teaching Staff Football South | A team entered in the local futsal competition for the first time. |
| Years 5 - 8 | Basketball | Teaching Staff | Two teams participated in the Dunedin School Basketball competition |

Vicki Nicolson
Principal

Port Chalmers School Good Employer Statement

December 2022

To the best of our knowledge, The Port Chalmers School Board of Trustees attests that it has complied with its Personnel Employer Responsibility policy, including our equal employment opportunities procedure.

Vicki Nicolson
Principal