



# West Melton SCHOOL

## Te Kura o Papatahoro

Driving a Passion for Learning

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	3587
<b>Principal:</b>	Tracey Riley
<b>School Address:</b>	743 Weedons Ross Road, West Melton, 7618
<b>School Phone:</b>	(03) 347 8448
<b>School Email:</b>	office@westmelton.school.nz

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444





# WEST MELTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# West Melton School

## Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
John Willats	Presiding Manager	Re-elected Sep 2022	Sep 2025
Lissa Birse	Parent Rep	Re-elected Sep 2022	Sep 2025
Andrea Innes	Parent Rep	Elected Sep 2022	Sep 2025
Joe Gradwell	Parent Rep	Elected Sep 2022	Sep 2025
Steve Hooper	Parent Rep	Elected Sep 2022	Sep 2025
Jo Buckenham	Staff Rep	Re-elected Sep 2022	Sep 2025
Tracey Riley	Principal (Ex officio)		



# West Melton School

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Lissa Birse

Full Name of Presiding Member

Signed by:  
*Lissa Birse*  
20D199ABD6DCBEEE

Signature of Presiding Member

30/05/2024

Date:

Tracey Riley

Full Name of Principal

Signed by:  
*Tracey Riley*  
66DD908F48E18290

Signature of Principal

30/05/2024

Date:



# West Melton School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	4,135,364	3,620,062	3,808,374
Locally Raised Funds	3	302,656	209,220	232,038
Interest		33,666	16,800	12,460
<b>Total Revenue</b>		<b>4,471,686</b>	<b>3,846,082</b>	<b>4,052,872</b>
<b>Expense</b>				
Locally Raised Funds	3	40,355	25,500	35,041
Learning Resources	4	3,063,676	2,853,523	2,780,185
Administration	5	232,809	196,296	211,175
Interest		2,131	2,015	3,269
Property	6	1,079,381	905,093	801,370
Loss on Disposal of Property, Plant and Equipment		4,324	-	(1,143)
<b>Total Expense</b>		<b>4,422,676</b>	<b>3,982,427</b>	<b>3,829,897</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>49,010</b>	<b>(136,345)</b>	<b>222,975</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>49,010</b>	<b>(136,345)</b>	<b>222,975</b>

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



# West Melton School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,179,942	1,179,941	955,092
Total comprehensive revenue and expense for the year		49,010	(136,345)	222,975
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	5,888	1,875
<b>Equity at 31 December</b>		1,228,952	1,049,484	1,179,942
Accumulated comprehensive revenue and expense		1,228,952	1,049,484	1,179,942
Reserves		-	-	-
<b>Equity at 31 December</b>		1,228,952	1,049,484	1,179,942

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.



# West Melton School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	133,558	76,349	297
Accounts Receivable	8	198,037	185,837	235,687
GST Receivable		15,093	21,230	21,231
Prepayments		20,381	11,161	11,161
Inventories	9	1,985	2,019	2,019
Investments		440,000	560,000	560,000
Funds Receivable for Capital Works Projects	16	276,183	-	168,390
		1,085,237	856,596	998,785
<b>Current Liabilities</b>				
Accounts Payable	12	232,385	263,854	262,380
Revenue Received in Advance	13	31,440	5,000	17,016
Provision for Cyclical Maintenance	14	52,305	21,875	44,419
Finance Lease Liability	15	13,283	13,283	21,975
Funds held for Capital Works Projects	16	3,618	-	2,725
		333,031	304,012	348,515
<b>Working Capital Surplus/(Deficit)</b>		752,206	552,584	650,270
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	540,400	550,403	573,856
		540,400	550,403	573,856
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	40,151	30,000	36,750
Finance Lease Liability	15	23,503	23,503	7,434
		63,654	53,503	44,184
<b>Net Assets</b>		1,228,952	1,049,484	1,179,942
<b>Equity</b>		1,228,952	1,049,484	1,179,942

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



# West Melton School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		959,470	770,302	987,436
Locally Raised Funds		348,481	233,996	193,063
Goods and Services Tax (net)		6,137	-	(8,645)
Payments to Employees		(563,224)	(490,341)	(526,203)
Payments to Suppliers		(581,818)	(536,620)	(435,564)
Interest Paid		(2,131)	(2,015)	(3,269)
Interest Received		31,909	16,800	8,966
Net cash from/(to) Operating Activities		198,824	(7,878)	215,784
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,143
Purchase of Property Plant & Equipment (and Intangibles)		(54,220)	(25,200)	(75,451)
Purchase of Investments		-	-	(110,000)
Proceeds from Sale of Investments		120,000	-	
Net cash from/(to) Investing Activities		65,780	(25,200)	(184,308)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	5,888	1,875
Finance Lease Payments		(24,444)	(62,423)	(33,910)
Funds Administered on Behalf of Other Parties		(106,899)	165,665	(233,122)
Net cash from/(to) Financing Activities		(131,343)	109,130	(265,157)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>133,261</b>	<b>76,052</b>	<b>(233,681)</b>
Cash and cash equivalents at the beginning of the year	7	297	297	233,978
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>133,558</b>	<b>76,349</b>	<b>297</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.





# West Melton School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

West Melton 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) 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 are 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 material.

#### **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
Board Owned Buildings	10–50 years
Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	As per Lease agreement
Library resources	12.5% Diminishing value

**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 surplus or deficit.

The reversal of an impairment loss is recognised in 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 and annual leave earned, by non teaching staff, 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.

**n) Revenue Received in Advance**

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

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

**o) 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 Comprehensive Revenue and Expense.

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

**p) 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.



#### **q) 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.

#### **r) 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.

#### **s) Budget Figures**

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

#### **x) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	905,861	746,306	968,691
Teachers' Salaries Grants	2,399,628	2,228,159	2,163,261
Use of Land and Buildings Grants	803,078	639,639	639,639
Other Government Grants	26,797	5,958	36,783
	<b>4,135,364</b>	<b>3,620,062</b>	<b>3,808,374</b>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	214,010	149,500	128,282
Curriculum related Activities - Purchase of goods and services	3,671	4,200	4,660
Fees for Extra Curricular Activities	21,817	20,000	25,230
Trading	41,407	24,320	30,711
Fundraising & Community Grants	18,873	10,200	40,529
Other Revenue	2,878	1,000	2,626
	<b>302,656</b>	<b>209,220</b>	<b>232,038</b>
<b>Expense</b>			
Extra Curricular Activities Costs	23,045	20,000	25,326
Trading	15,575	3,500	7,664
Fundraising and Community Grant Costs	1,735	2,000	2,051
	<b>40,355</b>	<b>25,500</b>	<b>35,041</b>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<b>262,301</b>	<b>183,720</b>	<b>196,997</b>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	146,271	154,500	94,366
Information and Communication Technology	13,020	14,440	12,099
Library Resources	2,699	2,350	2,101
Employee Benefits - Salaries	2,753,438	2,539,780	2,523,285
Staff Development	31,075	24,000	24,286
Depreciation	117,173	118,453	124,048
	<b>3,063,676</b>	<b>2,853,523</b>	<b>2,780,185</b>



## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,064	6,064	5,775
Board Fees	3,240	4,050	3,240
Board Expenses	4,419	5,850	10,381
Communication	12,488	12,600	13,028
Consumables	21,759	11,926	23,893
Operating Leases	-	-	572
Other	25,623	19,320	23,121
Employee Benefits - Salaries	142,260	121,000	117,940
Insurance	7,676	7,611	5,760
Service Providers, Contractors and Consultancy	9,280	7,875	7,465
	<u>232,809</u>	<u>196,296</u>	<u>211,175</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	7,831	6,200	6,313
Consultancy and Contract Services	58,641	61,000	64,689
Cyclical Maintenance	11,287	4,342	(56,878)
Grounds	8,653	12,000	7,678
Heat, Light and Water	34,735	34,912	35,757
Rates	5,976	6,000	5,715
Repairs and Maintenance	86,548	86,500	48,992
Use of Land and Buildings	803,078	639,639	639,639
Security	1,580	2,500	2,190
Employee Benefits - Salaries	61,052	52,000	47,275
	<u>1,079,381</u>	<u>905,093</u>	<u>801,370</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	133,558	76,349	297
Cash and cash equivalents for Statement of Cash Flows	<u>133,558</u>	<u>76,349</u>	<u>297</u>

Of the \$133,558 Cash and Cash Equivalents, \$3,618 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



Of the \$133,558 Cash and Cash Equivalents, \$31,440 funds held in trust and received in advance as disclosed in note 13.

## 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	2,598	10,000	44,759
Receivables from the Ministry of Education	4,019	-	20,071
Interest Receivable	6,610	4,853	4,853
Teacher Salaries Grant Receivable	184,810	170,984	166,004
	<u>198,037</u>	<u>185,837</u>	<u>235,687</u>
Receivables from Exchange Transactions	9,208	14,853	49,612
Receivables from Non-Exchange Transactions	188,829	170,984	186,075
	<u>198,037</u>	<u>185,837</u>	<u>235,687</u>

## 9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
School Uniforms	1,985	2,019	2,019
	<u>1,985</u>	<u>2,019</u>	<u>2,019</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	440,000	560,000	560,000
	<u>440,000</u>	<u>560,000</u>	<u>560,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	168,346	5,375			(5,400)	168,321
Furniture and Equipment	351,860	38,702			(79,512)	311,050
Information and Communication Technology	15,178	9,689			(7,615)	17,252
Leased Assets	28,681	31,821			(24,531)	35,971
Library Resources	9,791	2,454	(4,324)		(115)	7,806
<b>Balance at 31 December 2023</b>	<u>573,856</u>	<u>88,041</u>	<u>(4,324)</u>	<u>-</u>	<u>(117,173)</u>	<u>540,401</u>

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.





	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	282,513	(114,192)	<b>168,321</b>	277,139	(108,793)	<b>168,346</b>
Furniture and Equipment	1,192,620	(881,570)	<b>311,050</b>	1,154,918	(803,058)	<b>351,860</b>
Information and Communication Technology	373,190	(355,938)	<b>17,252</b>	363,501	(348,323)	<b>15,178</b>
Motor Vehicles	10,503	(10,503)	-	10,503	(10,503)	-
Leased Assets	119,398	(83,427)	<b>35,971</b>	116,833	(88,152)	<b>28,681</b>
Library Resources	26,370	(18,564)	<b>7,806</b>	41,039	(31,248)	<b>9,791</b>
<b>Balance at 31 December 2023</b>	<b>2,004,594</b>	<b>(1,464,194)</b>	<b>540,400</b>	<b>1,963,933</b>	<b>(1,390,077)</b>	<b>573,856</b>

## 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	35,794	80,707	80,707
Accruals	8,564	8,564	6,350
Employee Entitlements - Salaries	184,810	170,984	166,004
Employee Entitlements - Leave Accrual	3,217	3,599	9,319
	<b>232,385</b>	<b>263,854</b>	<b>262,380</b>
Payables for Exchange Transactions	232,385	263,854	262,380
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>232,385</b>	<b>263,854</b>	<b>262,380</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	12,792	-	2,033
Other revenue in Advance	18,648	5,000	14,983
	<b>31,440</b>	<b>5,000</b>	<b>17,016</b>



#### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	81,169	67,533	138,047
Increase to the Provision During the Year	11,287	4,342	19,486
Use of the Provision During the Year	-	(20,000)	
Other Adjustments		-	(76,364)
Provision at the End of the Year	92,456	51,875	81,169
Cyclical Maintenance - Current	52,305	21,875	44,419
Cyclical Maintenance - Non current	40,151	30,000	36,750
	92,456	51,875	81,169

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024 This plan is based on the schools The plan is based in the schools 10 Year Property Plan and confirmed quotes for work in 2024 and 2025.

#### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	15,564	15,564	23,889
Later than One Year and no Later than Five Years	25,606	25,606	7,954
Future Finance Charges	(4,384)	(4,384)	(2,434)
	36,786	36,786	29,409
Represented by			
Finance lease liability - Current	13,283	13,283	21,975
Finance lease liability - Non current	23,503	23,503	7,434
	36,786	36,786	29,409

#### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Heatpumps - Project number 222525	(1,310)	1,310			-
LSC Refurbishment	2,725	-	-	-	2,725
ILE Breakout Space Block 4 - Project number 212946	(11,166)	7,194	-	3,972	-
Pool 2021	(90,729)	-	(6,102)	-	(96,831)
Ti Koura - Project number 232757	(63,385)	619,213	(727,534)	-	(171,706)
Vision Modification - Project number 239886	(1,800)	14,091	(11,398)		893
LSM: 3: Property Modifications - Lift Installation	-		(7,646)		(7,646)
Totals	(165,665)	641,808	(752,680)	3,972	(272,565)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	3,618
Funds Receivable from the Ministry of Education	276,183





2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
GSE	(3,786)	3,786			-
Swimming Pool Upgrade	(10,118)	10,118			-
Irrigation	(1,686)	1,686			-
Heatpumps - Project number 222525	(1,310)	15,405	(15,405)		(1,310)
Field Remediation	1,175			(1,175)	-
Pool Blankets	1,304			(1,304)	-
LSC Refurbishment	(30,494)	34,219	(1,000)	-	2,725
ILE Breakout Space Block 4 - Project number 212946	(11,166)	-			(11,166)
Balcony	(184)	2,443	(2,259)		-
Admin	(14,224)	14,224			-
Pool 2021	141,814		(232,543)		(90,729)
Ti Koura - Project number 232757	(3,868)		(59,518)		(63,385)
Vision Modification - Project number 239886	-		(1,800)		(1,800)
<b>Totals</b>	<b>67,457</b>	<b>81,881</b>	<b>(312,525)</b>	<b>(2,479)</b>	<b>(165,665)</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	2,725
Funds Receivable from the Ministry of Education	168,390

**17. Related Party Transactions**

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

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

**18. Remuneration**

*Key management personnel compensation*

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,240	3,240
<i>Leadership Team</i>		
Remuneration	378,730	362,814
Full-time equivalent members	3	3
<b>Total key management personnel remuneration</b>	<b>381,970</b>	<b>366,054</b>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee (2 members) that meet nine times per annum and Property Committee (2 members) that meet with every full board meeting. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



### Principal 1

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
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:

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	8.00	4.00
110 - 120	1.00	1.00
120 - 130	1.00	0.00
	<b>10.00</b>	<b>5.00</b>

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

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

### Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

## 20. Commitments

### (a) Capital Commitments

at 31 December 2023, the Board had no capital commitment.

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into no 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	133,558	76,349	297
Receivables	198,037	185,837	235,687
Investments - Term Deposits	440,000	560,000	560,000
Total financial assets measured at amortised cost	<u>771,595</u>	<u>822,186</u>	<u>795,984</u>

### Financial liabilities measured at amortised cost

Payables	232,385	263,854	262,380
Finance Leases	36,786	36,786	29,409
Total financial liabilities measured at amortised cost	<u>269,171</u>	<u>300,640</u>	<u>291,789</u>

## 22. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WEST MELTON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of West Melton School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 30 May 2024. 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 arise from section 134 of the Education and Training Act 2020.

### **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 Statement of Responsibility, Members of the Board Listing, Statement of Variance Reporting, Kiwisport Funding Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the Student Progress and Achievement Data and the Statement of Compliance with Education and Training Act 2020, but does not include the financial statements, and our auditor's report thereon.

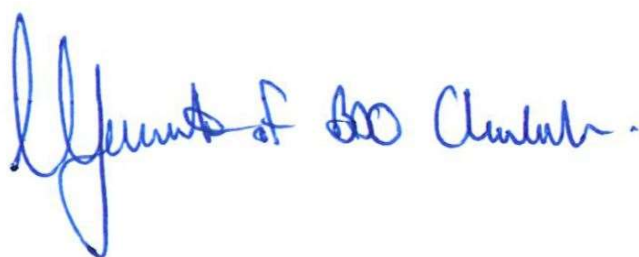
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Warren Johnstone,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand



# Statement of Variance Reporting



<b>School Name:</b>	West Melton School	<b>School Number:</b>	3587
<b>Strategic Aim:</b>	Learners to be achieving 'at or above' the National Standards for Reading, Writing and Mathematics		
<b>Annual Aim</b>	At the end of 2023 80% of our Year 0 - 8 learners will be working 'Within, Above or Well Above' the expected curriculum level for Writing		
<b>Target:</b>	<p><b>Target 1</b> Year 4 Target Writing Group Through targeted interventions at least 67% Ākonga will make at least 3 sub levels in writing by the end of 2023</p> <p><b>Target 2</b> Year 5 Target Writing Group Through targeted interventions at least 66% Ākonga will make at least 3 sub levels by the end of 2023</p> <p><b>Target 3</b> Year 5 Target Writing Group Through targeted interventions at least 66% Ākonga will make at least 2 sub levels by the end of 2023</p> <p><b>Target 4</b> Year 6 Target Writing Group Through targeted interventions at least 66% Ākonga will make at least 3 sub levels by the end of 2023</p> <p><b>Target 5</b> Year 7 Target Writing Group Through targeted interventions at least 57% Ākonga will make at least 3 sub levels by the end of 2023</p> <p><b>Target 6</b> Year 8 Target Writing Group Through targeted interventions at least 67% Ākonga will make at least 3 sub levels by the end of 2023</p>		
<b>Baseline Data:</b>	<p>Writing At the end of 2022 78% of our Year 0 - 8 learners are 'Within, Above or Well Above' the expected curriculum level for Writing</p> <ul style="list-style-type: none"> <li>71% of Māori learners are working 'at or above' the expected curriculum level</li> <li>68% of male learners are working 'at or above' the expected curriculum level</li> <li>87% of female learners are working 'at or above' the expected curriculum level</li> <li>77% of Year 3 learners are working 'at or above' the expected curriculum level</li> <li>70% of Year 4 learners are working 'at or above' the expected curriculum level</li> <li>83% of Year 5 learners are working 'at or above' the expected curriculum level</li> <li>74% of Year 6 learners are working 'at or above' the expected curriculum level</li> </ul>		



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Refer to the action plan in 2023 charter	Refer to 2023 Student Achievement Report to the Board for further details.	Writing is an area that we have been working on for a number of years. It continues to be a challenge to engage our learners.	Staff to participate in professional development for The Writing Revolution.
	<p>80% of our learners achieved at or above the expected curriculum level for writing</p> <p>Target 1. Of the Year 4 Target Writing Group through targeted interventions at least 67% Ākonga will make at least 3 sublevels by the end of 2023  100% of ākonga have advanced two sub levels  0% of ākonga have advanced three sub levels  0% of ākonga are now working 'at or above' the expected curriculum level  100% of ākonga made 2 or more sublevels by the end of 2023.</p> <p>Target 2. Of the Year 5 Target Writing Group through targeted interventions at least 66% Ākonga will make at least 3 sublevels by the end of 2023  33% of ākonga has advanced three sub levels  66% of ākonga have advanced four sub levels  100% of ākonga are now working 'at or above' the expected curriculum level  Through targeted interventions we achieved 100% of Ākonga making at least 3 sub levels by the end of 2023.</p> <p>Target 3. Of the Year 5 Target Writing Group through targeted interventions at least 66% Ākonga will make at least 2 sublevels by the end of 2023</p>	<p>We had significant improvement at Year 5 not only with our target group but with the cohort. This was as a result of some structured literacy approaches, specific targeted programmes (eg Heggarty) and an accelerated learning approach.</p> <p>Strategies that were successful: Integrating 'The Writing Revolution' to teach sentence structure and paragraphing at least four times per week  Explicit teaching: what is a good writer? What is a reader?  The Code slides to support spelling patterns  Curriculum integration - writing makes sense and ākonga wanted to write  Ākonga choice - not an expectation to produce the same piece of writing  Talk to text  Writing on iPad - variety and length of writing improves especially with lower learners  Intervention class run by specialist teacher</p>	<p>Staff implement The Writing Revolution approach and participate in coaching sessions to develop their practice.</p> <p>Build whānau knowledge and understanding of Literacy programmes and best ways to support at home.</p> <p>Review and implement assessment practices in Literacy to ensure learning is responsive. Implement pilot IMSLE programme with identified ākonga from Years 0-2</p> <p>Tier 2 intervention for learners Year 1 – 8</p> <p>Utilise online platforms to connect writers with an authentic audience</p> <p>Continue to use a Structured Literacy approach and implement throughout the school</p> <p>Track all students not achieving the expected curriculum level</p> <p>Share individual student</p>

## Tātaritanga raraunga

29% of ākonga have advanced two sub levels  
71% of ākonga have advanced three sub levels

71% ākonga are now working 'at or above' the expected curriculum level

Through targeted interventions we achieved 71% of Ākonga making at least 3 sub levels by the end of 2023.

Target 4. Of the Year 6 Target Writing Group - 8 ākonga through targeted interventions at least 66% Ākonga will make at least 3 sub levels by the end of 2023

25% of ākonga have advanced one sub level  
50% of ākonga have advanced two sub levels  
0% of ākonga have advanced three sub levels

25% of ākonga have advanced four sub levels

63% of ākonga are now working 'at or above' the expected curriculum level

Through targeted interventions we achieved 25% of Ākonga making at least 3 sub levels by the end of 2023. 75% of ākonga made 2 or more sublevels by the end of 2023.

Target 5. Of the Year 7 Target Writing Group through targeted interventions at least 57% Ākonga will make at least 3 sublevels by the end of 2023

86% of ākonga have advanced one sub level  
14% of ākonga have advanced two sub levels  
0% of ākonga are now working 'at or above' the expected curriculum level

Through targeted interventions we achieved 0% of Ākonga making at least 3 sub levels by the end of 2023. 14% of ākonga made 2 or more sublevels by the end of 2023.

Target 6. Of the Year 8 Target Writing Group through targeted interventions at least 67%

Our Kahui Ako across school lead supported the Year 5/6 team with a Literacy Inquiry Sprint and a development of non negotiables for teaching writing.

Where there hasn't been success we have identified the following:

Taught writing skills (punctuation and grammar) have not been transferred into writing

Low attendance of some learners has impacted achievement

Children struggle to think creatively as they are stuck in storytelling mindset (e.g retelling stories).

No real writing programme to follow in the Year 3/4 and 7/8 communities so teaching of writing relied on teacher pedagogical knowledge

achievement with parents and students with options for reciprocal feedback (Hero)

Target school resources towards identified students: learning assistant support, ESOL teacher and LSC

Continue moderation of writing across the school

## Tātaritanga raraunga

Ākonga will make at least 3 sublevels by the end of 2023  
 17% of ākonga have advanced one sub level  
 83% of ākonga have advanced two sub levels  
 0% of ākonga have advanced three sub levels

67% of ākonga are now working 'at or above' the expected curriculum level.  
 Through targeted interventions we achieved 0% of Ākonga making at least 3 sub levels by the end of 2023. 83% of ākonga made 2 or more sublevels by the end of 2023.

### Planning for next year:

Writing will be a major focus for 2024.

#### Annual Initiative:

Recognise the importance of fundamental foundations (English and Mathematics), placing equal importance on the broader New Zealand curriculum.

#### Annual Goal:

By the end of 2024 82% of Year 0 - 8 ākonga will be working 'at, above or well above' the expected curriculum level in writing

#### Targets:

##### Year 3 Target Writing Group

Through targeted interventions at least 75% Ākonga will progress 3 sub levels by the End of 2024

##### Year 4 Target Writing Group

Through targeted interventions at least 66% Ākonga will progress 3 sub levels by the End of 2024

##### Year 5 Target Writing Group

Through targeted interventions at least 75% Ākonga will progress 3 sub levels by the End of 2024

##### Year 6 Target Writing Group

Through targeted interventions at least 75% Ākonga will progress 3 sub levels by the End of 2024

##### Year 7 Target Writing Group

Through targeted interventions at least 66% Ākonga will progress 3 sub levels by the End of 2024

##### Year 8 Target Writing Group

Through targeted interventions at least 71% Ākonga will progress 2 sub levels by the End of 2024



MINISTRY OF EDUCATION

Refer to 2024 - 2025 Strategy Plan.

## Tātaritanga raraunga



## WEST MELTON SCHOOL - Te Kura o Papatahōra

### Evaluation of STUDENT PROGRESS AND ACHIEVEMENT DATA

December 2023

Education and Training Act - Regulation 10

1. In addition to the matters set out in section 134(2) of the Act, a board's annual report must include:
  - a) *an evaluation and analysis in plain language of the school's students' progress and achievement as assessed against expectations across any foundation curriculum policy statements and national curriculum statements issued under section 90 of the Act, and based on good quality assessment or aromatawai information, including an evaluation and analysis in plain language of the progress and achievement of students whose needs have not yet been well met.*
  - b) *a report on how the board has given effect to Te Tiriti o Waitangi, including the progress and achievement of Māori students and the progress made towards making instruction available in tikanga and te reo Māori.*
2. *In this regulation, good quality, in relation to assessment or aromatawai information, means that the information draws on a range of evidence to evaluate the progress and achievement of each student and build on a comprehensive picture of that student's learning.*

New requirements for the annual implementation plan to include:

- measures and evidence the board's performance from the previous year and how they will address previous targets that were not achieved
- teaching and learning programmes with a particular emphasis on literacy and mathematics, and te reo matatini and pāngarau, to address the needs of students whose needs have not yet been well met
- how the annual targets and intended actions will support the board to give effect to Te Tiriti o Waitangi

This report focuses on learner achievement and progress data from Years 0 - 8 in Reading, Writing, and Mathematics. Teachers have used the New Zealand Curriculum and a variety of sources to identify the Curriculum Level that learners are currently working at. This information is used to identify learners who are at risk of not progressing to the expected level and areas that need to be a focus.

Teachers assess their students based on a variety of evidence teachers collect, such as the student's work, peer and self-assessment, everyday classroom observation, and assessment activities, throughout the year. Teachers apply the evidence gathered up to a particular point in time in order to make an *Overall Teacher Judgment* (OTJ) about a student's progress and achievement in relation to the curriculum expectations.

No single source of information can accurately summarise a student's achievement or progress. A range of approaches is necessary in order to compile a comprehensive picture of the areas of progress, areas requiring attention, and what a student's unique progress looks like.

In order to ensure the OTJ is reliable teachers use moderation. Moderation is the process of teachers sharing their expectations and understanding of standards with each other in order to improve the consistency of their decisions about student learning.

Teachers post student progress throughout the year against the curriculum expectations. At Te Ara Maurea Roydvale School, parents receive an initial interview where whānau, tamariki and kaitiaki set goals, then ‘just in time’ posts are submitted on HERO to show progress of the students learning in reading, writing and mathematics as well as areas across the curriculum.

We have a small percentage of Pasifika children at each year level; the results of these children have not been reported separately in order to protect their identity. The data on these children has been collated by the school and their progress and achievement, like all children in the school, is monitored.

**Strategic Goal:      Learners to be achieving at or above the expected curriculum level for Reading, Writing, and Mathematics and Statistics**

Curriculum Areas:	Reading	Writing	Mathematics
Number/Gender:	Total: 456	Female: 227	Male: 229
Year Level:	Total: Y0: 44   Y1: 57   Y2: 52   Y3: 61   Y4: 54   Y5: 49   Y6: 71   Y7: 33   Y8: 35		
Ethnicity:	European/Pakeha: 373   Māori: 49   Pasifika: 4   Asian: 23   Other: 7		

**Reading**

**Annual Aim:**

- At the end of 2023 85% of our Year 0 - 8 ākonga will be working ‘Within, Above or Well Above’ the expected curriculum level for Reading
- Ākonga will progress at least two sublevels in Reading

**Reading Curriculum Year**

	Level 1				Level 2				Level 3				Level 4				Level 5	
	1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	5.1	5.2
End Yr 0	98%		2%															
End Yr 1	70%		30%															
End Yr 2	15%		73%		0%													
End Yr 3	3%		26%		66%		5%											
End Yr 4	2%				13%		59%		22%									
End Yr 5	0%						12%		65%		23%							

End Yr 6	6%	13%	66%	16%	
End Yr 7	0%	3%	64%	30%	3%
End Yr 8	9%		23%	51%	17%

	With Support	Towards	Within	Above	Well Above
All	15%		69%	16%	
Female	11%		70%	20%	
Male	19%		69%	12%	
Māori	29%		59%	12%	
Other	13%		67%	20%	
NZ / European	13%		71%	16%	

#### Progress (from end of 2022)

Reading	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	End Year 7	End Year 8
2+ Levels	100%	96%	95%	94%	83%	66%	48%	69%
1 Level	0%	4%	5%	6%	17%	31%	45%	31%
Plateaued	0%	0%	0%	0%	0%	3%	7%	0%

Currently 85% of our Year 0 - 8 learners are working 'Within, Above or Well Above' the expected curriculum level for Reading (2022 - 80%, 2021 - 87%)

- 71% of Māori learners are working 'at or above' the expected curriculum level (2022 - 62%)
- 81% of male learners are working 'at or above' the expected curriculum level (2022 - 75%)
- 90% of female learners are working 'at or above' the expected curriculum level (2022 - 85%)
- 87% of NZ / European learners are working 'at or above' the expected curriculum level (2022 - (82%))
- 72 ākonga are working above the expected curriculum level



#### Success / Identified areas of improvement

- Cohorts 0, 1, 2, 5 and 7 are 85% at or above the expected curriculum level
- Cohort 4 improved 6% from the previous year
- Cohort 5 improved 15% from the previous year
- Cohort 7 improved 6% from the previous year
- Cohort 8 improved 4% from the previous year
- 82% of Ākonga progressed at two sublevels in ReadingAll ākonga are participating in The Code/Hour of Power lessons (3 or 4 times a week) as well as their group literacy lesson (4 or 5 lessons a week)
- Tier two intervention support with parent help and Tier three intervention support with Learning Assistant
- Teachers Extension and intervention group set up to extend and support those learners who need extra including following The CODE scope and sequence and aligning to LLLL levels for two sessions most days for target learners
- Using the Code powerpoints which have been set up by the WSL are being used in classes to support consistency of teaching practice.
- With students being in both The Code and group literacy sessions we have noticed a big improvement in children's progress and consolidating their knowledge.
- Integration across reading, writing and inquiry
- Effective tracking of data and use to direct subsequent teaching
- There was a dual focus on attendance and learning to encourage more children to attend more regularly or be at school on time

#### Identified areas of concern

- Cohort 3 decreased 25% from the previous year. We are investigating this as we notice a consistent decrease each year with ākonga moving from year 2 to year 3
- We have only three ākonga achieving well above the expected curriculum level.
- Larger groups for literacy
- Tier 2 scope and sequence should be identical to The Code lessons
- Lack of consistent of home practice being completed
- 4 point scale can make it difficult to assess using 3 point assessments

#### Recommendations for Terms 1 and 2 2024 - Intended actions for lifting achievement

- Tier 2 and 3 interventions in 2024 repeating the previous lesson to consolidate
- Use of DIEBELs screening tool to identify ākonga needs and support next steps in learning
- More parent education/information around LLLL and The Code
- Investigate the move from Year 2 to Year 3
- Identify a potential target group for extension in reading

## Writing

### Annual Aim:

- At the end of 2023 80% of our Year 0 - 8 learners will be working 'Within, Above or Well Above' the expected curriculum level for Writing
- Ākonga will progress at least two sublevels in Writing

	Level 1				Level 2				Level 3				Level 4				Level 5
	1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	5.1
End Yr 0	100%		0%														
End Yr 1	90%		10%														
End Yr 2	8%		92%		0%												
End Yr 3	3%		20%		75%		2%										
End Yr 4	2%				19%		69%		11%								
End Yr 5	0%						35%		61%		4%						
End Yr 6	7%								20%		66%		7%				
End Yr 7	6%										21%		58%		15%		
End Yr 8	20%											23%		49%		9%	

	With Support	Towards	Within	Above	Well Above
All	20%		74%	6%	
Female	10%		81%	9%	
Male	29%		68%	3%	

Māori	27%	69%	4%
Other	13%	77%	10%
NZ / European	19%	75%	6%

#### Progress (from end of 2022)

Writing	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	End Year 7	End Year 8
2+ Levels	40%	65%	68%	92%	83%	67%	29%	54%
1 Level	60%	35%	32%	8%	17%	33%	68%	46%
Plateaued	0%	0%	0%	0%	0%	0%	0%	0%

Currently 80% of our Year 0 - 8 learners are 'Within, Above or Well Above' the expected curriculum level for Writing (2022 - 78%, 2021 - 81%)

- 73% of Māori learners are working 'at or above' the expected curriculum level (2022 - 71%)
- 71% of male learners are working 'at or above' the expected curriculum level (2022 - 68%)
- 91% of female learners are working 'at or above' the expected curriculum level (2022 - 87%)
- 29 ākonga working above the expected curriculum level

#### Success / Identified areas of improvement

- Cohorts 1 and 2 are 85% at or above the expected curriculum level
- Cohort 4 improved 3% from the previous year
- Cohort 8 improved 5% from the previous year
- Syntax Project is explicitly teaching writing from the sentence level.
- Writing moderation sessions with the wider staff have been productive and have helped us to be more consistent markers.
- Reflected on the writing programmes teachers are trialling and analyse the data to see whether a certain programme might be suited to our school (Syntax project)
- The Code spelling is starting to filter into their writing
- High engagement in Māori myths and legends integrating through our AHNZ inquiry
- Grammar learning engaged many learners and supported surface features
- Structured Literacy has supported confident in independent writing
- Integrating 'The Writing Revolution' to teach sentence structure and paragraphing

Identified areas of concern

- Cohorts 5 and 6 decreased from the previous year. We are investigating this as we notice a consistent decrease each year with ākonga moving from year 2 to year 3
  - We have no ākonga working well above the expected curriculum level. We are investigating this.
  - 67% of Ākonga progressed at two sublevels in Writing
- 
- Moderation was inconsistent within teams.
  - Gap widens really quickly for those that are struggling, even with tier 2 intervention.
  - Children not transferring The Code knowledge into their writing process
  - Ipad use - constantly monitoring to make sure they are writing and using appropriately
  - Negative attitudes towards writing, especially from male learners.
  - Lack of a consistent programme to follow, just teachers working with their strengths.

Recommendations for Terms 1 and 2 2024 - Intended actions for lifting achievement

- Writing to be a major focus for professional development and interventions for 2024
- Staff participate in professional development for The Writing Revolution.
- Staff implement The Writing Revolution approach and participate in coaching sessions to develop their practice.
- Review and implement assessment practices in Literacy to ensure learning is responsive.
- Utilise online platforms to connect writers with an authentic audience
- Identify more authentic writing opportunities in writing to engage our boys
- Need to continue to engage in moderation practices - potentially across the Kāhui Ako
- To target our key cohorts with accelerated writing programmes

## Mathematics

**Annual Aim:**

- At the end of 2023 86% of our Year 0 - 8 learners will be working 'Within, Above or Well Above' the expected curriculum level for Mathematics
- Ākonga will progress at least two sublevels in Mathematics

	Level 1				Level 2				Level 3				Level 4				Level 5	
	1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	5.1	5.2
End Yr 0	100%		0%															
End Yr 1	93%		7%															
End Yr 2	17%		71%		12%													

End Yr 3	0%	6%	92%	2%						
End Yr 4	2%		6%	75%	17%					
End Yr 5	0%			16%	61%	16%	6%			
End Yr 6	3%				16%	63%	17%	1%		
End Yr 7	6%					9%	70%		12%	3%
End Yr 8	11%					23%		51%		14%

	With Support	Towards	Within	Above	Well Above
All	12%		76%	12%	
Female	12%		79%	9%	
Male	12%		73%	15%	
Māori	18%		75%	8%	
Other	3%		77%	20%	
NZ / European	12%		76%	12%	

**Progress (from end of 2022)**

Mathematics	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	End Year 7	End Year 8
2+ Levels	39%	67%	75%	87%	98%	72%	29%	63%
1 Level	60%	27%	25%	13%	2%	28%	61%	37%
Plateaued	3%	0%	0%	0%	0%	0%	10%	0%

Currently 88% of our Year 0 - 8 learners are 'Within, Above or Well Above' the expected curriculum level for Mathematics (2022 - 84%, 2021 - 86%)

- 83% of Māori learners are working 'at or above' the expected curriculum level (2022 - 79%)
- 88% of male learners are working 'at or above' the expected curriculum level (2022 - 86%)
- 88% of female learners are working 'at or above' the expected curriculum level (2022 - 83%)
- 70% of learners progressed two mathematics levels

#### Success / Identified areas of improvement

- Cohorts 1, 3, 4 and 7 are 85% at or above the expected curriculum level
- Cohort 4 improved 3% from the previous year
- Cohort 5 improved 11% from the previous year
- Cohort 8 improved 13% from the previous year
- We have 54 ākonga working above the expected curriculum level
- Warm ups - help to fill number knowledge gaps
- Explicit teaching of Number Knowledge and Place Value using Structured Maths Approach
- Ākonga are enjoying Maths and like the hands-on equipment that helps secure their learning
- Target ākonga being addressed through Number Building Blocks by teachers or Learning Assistant's
- Needs based grouping for targeted Number Knowledge and Place Value teaching
- Planning as a team has enabled people to gain confidence in the content and the DMIC approach
- Use of extension and intervention, picked up kids who needed a bit more on both ends

#### Identified areas of concern

- Cohort 2 decreased by 17% from the previous year
- Building consistency across teams and the school.
- Big number knowledge deficits for some children
- Number bond knowledge
- Place value needs to be front and centre at the start of every term

#### Recommendations for Terms 1 and 2 2024 - Intended actions for lifting achievement

- Kits made for each teacher as essential materials for teaching e.g maths trolleys one per teacher
- Amend and adapt the Bi-annual maths plan to fit increased emphasis on number knowledge and place value
- Investigate a suitable online tool/programme to support learning in mathematics, e.g. Mathletics.
- Implement the Structured Maths Approach in Years 1-4
- Investigate and Trial number knowledge teaching programmes for Yr 5-8
- Complete the Mathematics evaluation of our pedagogy and practice as part of our ERO review
- To engage in the NZC refresh in mathematics

- To continue to moderate in mathematics across the school align with our expectations to form our overall teacher judgements across all strands

### References:

The following links and web addresses describe the expectations for all students in schools in New Zealand, for [Literacy learning](#) and [Mathematics](#):

1. [The New Zealand Curriculum](#)
- 

## ***Targets 2024***

As a result of the above information the following targets have been drafted in order to raise student achievement in 2024.

At the end of 2024 82% of our Year 0 - 8 learners will be working 'Within, Above or Well Above' the expected curriculum level for Writing

Writing Group

Year 3 - 75% ākonga will progress three sub levels by the end of 2024

Writing Group

Year 4 - 66% ākonga will progress three sub levels by the end of 2024

Writing Group

Year 5 - 75% ākonga will progress three sub levels by the end of 2024

Writing Group

Year 6 - 75% ākonga will progress three sub levels by the end of 2024

Writing Group

Year 7 - 66% ākonga will progress three sub levels by the end of 2024

Writing Group

Year 8 - 71% ākonga will progress three sub levels by the end of 2024

Will investigate establishing accelerated groups in reading, maths and writing to ensure ākonga have opportunity to be extended.

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## West Melton School - Te Kura o Papatahoro

### How we have given effect to Te Tiriti o Waitangi?

<b>Board</b>	<b>Board and Principal</b> <ul style="list-style-type: none"> <li>• Karakia to start and end meetings</li> <li>• Commitment to Cultural Narrative throughout decision making</li> <li>• Māori student achievement data presented and analysed</li> <li>• SchoolDocs policies give effect to Te Tiriti o Waitangi</li> <li>• Commitment to employing a Kapa Haka/Te Reo tutor</li> </ul>
<b>School</b>	<b>Leadership Team / Kaiako</b> <ul style="list-style-type: none"> <li>• Tātaiako Cultural Competencies - yearly expectation that kaiako provide evidence to support their attestation</li> <li>• Commitment to Cultural Narrative through unit of inquiry</li> <li>• Full participation in Aotearoa New Zealand Histories professional development with a 2023 focus</li> <li>• Kāhui Ako Within School Leader allocated to Cultural Responsiveness</li> <li>• Karakia to start and end meetings</li> <li>• Staff attendance at Te Ahu o Te Reo course to learn Māori language and to share their learning with others</li> <li>• Mihi Whakatau at the beginning of each term</li> <li>• Formal Māori Whanau hui held once a year, otherwise informal meetings</li> <li>• Annual achievement targets for our tamariki. Tamariki learning progress is reviewed regularly through data analysis and interventions are considered to accelerate progress</li> <li>• Ka Hikitia strategies including use of DMIC during mathematics sessions</li> <li>• Utilise ERO Poutama Reo self review tool</li> <li>• Targeted resources to support Te Reo Māori</li> <li>• Localised curriculum document reflects local tikanga</li> <li>• Staff to meet one to one with Matua Steve</li> <li>• Staff present mihi at staff meeting</li> </ul>
<b>Tamariki</b>	<ul style="list-style-type: none"> <li>• Daily karakia in communities to start and end the day</li> <li>• Participation in Te wiki o Te Reo Māori</li> <li>• Sense of Belonging activities</li> <li>• Connections at enrolment and Mihi Whakatau</li> <li>• Celebration of Learning (school assembly) include school karakia, mihi from the presenters and waiata throughout the celebration</li> <li>• School name, vision and values taught to tamariki</li> <li>• Māori achievement data improved over the last few years</li> </ul>



## West Melton School 2023

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a Good Employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p><i>Compliance with laws and regulations</i></p> <p><i>Risk assessment and mitigation</i></p> <p><i>Safety training and education</i></p> <p><i>Maintenance and inspections</i></p> <p><i>Reporting and investigation of incidents</i></p> <p><i>Health and wellness education eg development of a schoolwide Hauora model</i></p> <p><i>Have a Health and Safety Committee that meets fortnightly</i></p> <p><i>Staff social club - looks at wellbeing of staff.</i></p> <p><i>Complete wellbeing surveys</i></p>
What is in your equal employment opportunities programme?	<p><i>Refer to SchoolDocs - EEO policy</i></p> <p><i>To ensure compliance we review our policies and procedures. We ensure that as part of the process we promote understanding and awareness, adhering to equal opportunity principles.</i></p> <p><i>We follow our Appointments process policy.</i></p>
How have you been fulfilling this programme?	<p><i>EEO report at the end of year in regards to Employment throughout the year.</i></p> <p><i>EEO officer appointed.</i></p> <p><i>Regular survey to staff and Board notified of survey outcomes.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>By following our Appointments process policy.</i></p>

How are you recognising, -The aims and aspirations of Maori, -The employment requirements of Maori, and -Greater involvement of Maori in the Education service?	<i>Through the 'New Zealand Curriculum'</i> <i>Through addressing the NELPs.</i>
How have you enhanced the abilities of individual employees?	<i>Actioning anything on the EEO staff survey and regular check ins.</i> <i>Wellbeing information gathered</i> <i>Staff able to meet the Principal throughout the year to discuss any needs.</i> <i>Making it a goal in our school charter/strategic plan</i>
How are you recognising the employment requirements of women?	<i>Appointments policy</i> <i>Employer Responsibility policy</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Appointments policy</i> <i>Employer Responsibility policy</i> <i>Providing additional supports, leave etc.</i>

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	

Does your EEO programme/policy set priorities and objectives?	✓	
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- The **Kiwi Sport Funding Report** (unless provided to your accounting service provider).

Please fill in this note in regard to Kiwi Sport if this is not already included in your Analysis of Variance as we need to include this information in your annual report:

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of **\$6636.44**(excluding GST).

The funding was spent on **employing a staff member to manage Sport across the school.**

The number of children that participated in organised sport was **456**.