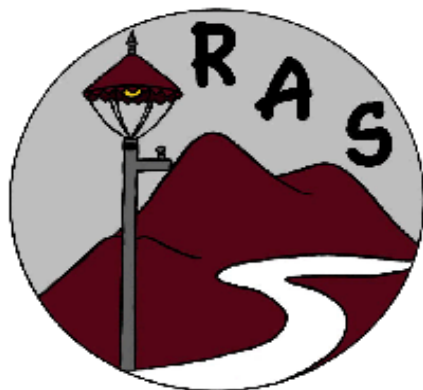


REEFTON AREA SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 496

Principal: Wayne Wright

School Address: 10 Victory Street, Reefton 7830

School Phone: 03 732 8421

School Email: office@ras.school.nz

REEFTON AREA SCHOOL

Annual Report - For the year ended 31 December 2022

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Reefton Area 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.

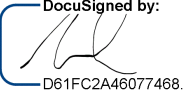
The management, including the principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Melanie Caddie

Full Name of Presiding Member

DocuSigned by:

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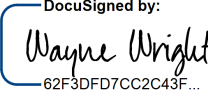
Signature of Presiding Member

30 May 2023

Date:

wayne wright

Full Name of Principal

DocuSigned by:

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Signature of Principal

30 May 2023

Date:

Reefton Area School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Melanie Caddie	Parent Representative	Elected	Sep 2022
	Presiding Member	Appointed	Sep 2025
Aimee Thomson	Presiding Member	Elected	Sep 2022
	Parent Representative	Co-opted	Sep 2025
Wayne Wright	Principal	ex Officio	
Vicky Thomson	Parent Representative	Elected	Sep 2022
Rebekah Win	Parent Representative	Elected	Sep 2025
Cathy Gilsenan	Parent Representative	Elected	Sep 2022
Pat Lewis	Staff Representative	Elected	Sep 2025
Jade Grant	Student Representative	Elected	Oct 2022
Matiu Manuel	Student Representative	Elected	Oct 2023
Alice Moynihan	Parent Representative	Elected	Sep 2025
Zikona Rosanowski	Parent Representative	Elected	Sep 2025

Reefton Area School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,254,675	2,704,232	2,835,983
Locally Raised Funds	3	75,432	134,500	88,079
Interest Income		13,870	2,800	7,431
Gain on Sale of Property, Plant and Equipment		3,530	1,000	1,442
		<u>3,347,507</u>	<u>2,842,532</u>	<u>2,932,935</u>
Expenses				
Locally Raised Funds	3	53,142	59,000	56,509
Learning Resources	4	1,924,941	1,916,071	1,916,347
Administration	5	290,427	190,200	185,305
Finance		3,123	-	1,509
Property	6	849,402	802,061	729,607
		<u>3,121,035</u>	<u>2,967,332</u>	<u>2,889,277</u>
Net Surplus / (Deficit) for the year		226,472	(124,800)	43,658
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>226,472</u></u>	<u><u>(124,800)</u></u>	<u><u>43,658</u></u>

Reefton Area 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		1,034,850	1,034,850	991,192
Total comprehensive revenue and expense for the year		226,472	(124,800)	43,658
Equity at 31 December		1,261,322	910,050	1,034,850
Accumulated comprehensive revenue and expense		1,261,322	910,050	1,034,850
Equity at 31 December		1,261,322	910,050	1,034,850

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.

Reefton Area School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	444,558	451,299	587,099
Accounts Receivable	8	213,594	131,151	131,151
GST Receivable		24,607	-	-
Prepayments		11,666	1,874	1,874
Inventories	9	6,906	4,200	4,200
Investments	10	626,775	621,355	621,355
Funds Receivable for Capital Works Projects	16	14,353	-	-
		<u>1,342,459</u>	<u>1,209,879</u>	<u>1,345,679</u>
Current Liabilities				
GST Payable		-	8,494	8,494
Accounts Payable	12	151,188	170,420	170,420
Revenue Received in Advance	13	-	9,817	9,817
Provision for Cyclical Maintenance	14	4,652	-	-
Finance Lease Liability	15	10,397	7,212	7,212
Funds held for Capital Works Projects	16	98,359	312,358	312,358
		<u>264,596</u>	<u>508,301</u>	<u>508,301</u>
Working Capital Surplus/(Deficit)		1,077,863	701,578	837,378
Non-current Assets				
Property, Plant and Equipment	11	374,793	420,504	369,504
		<u>374,793</u>	<u>420,504</u>	<u>369,504</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	164,521	201,083	161,083
Finance Lease Liability	15	26,813	10,949	10,949
		<u>191,334</u>	<u>212,032</u>	<u>172,032</u>
Net Assets		<u>1,261,322</u>	<u>910,050</u>	<u>1,034,850</u>
Equity		<u>1,261,322</u>	<u>910,050</u>	<u>1,034,850</u>

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

Reefton Area School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,090,142	679,400	976,993
Locally Raised Funds		66,562	134,500	96,050
Goods and Services Tax (net)		(33,101)	-	17,305
Payments to Employees		(349,070)	(306,100)	(360,422)
Payments to Suppliers		(648,990)	(521,400)	(506,999)
Interest Received		6,291	2,800	10,423
Net cash from/(to) Operating Activities		131,834	(10,800)	233,350
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,530	-	1,442
Purchase of Property Plant & Equipment (and Intangibles)		(35,982)	(125,000)	(38,782)
Purchase of Investments		(5,420)	-	(10,268)
Net cash (to)/from Investing Activities		(37,872)	(125,000)	(47,608)
Cash flows from Financing Activities				
Finance Lease Payments		(8,151)	-	(20,140)
Funds Administered on Behalf of Third Parties		(228,352)	-	254,624
Net cash (to)/from Financing Activities		(236,503)	-	234,484
Net (decrease)/increase in cash and cash equivalents		(142,541)	(135,800)	420,226
Cash and cash equivalents at the beginning of the year	7	587,099	587,099	166,873
Cash and cash equivalents at the end of the year	7	444,558	451,299	587,099

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.

Reefton Area School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Reefton Area 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.

1.2. 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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 22b.

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.

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen 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.

1.9. 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.

1.10. 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 Statement of Comprehensive Revenue and Expense 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

1.11. 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 as 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.12. 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.

1.13. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

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

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.

1.15. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.16. 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.

1.17. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is 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.

1.18. 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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.19. 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.

Investments that are shares are categorised as financial assets at fair value through other comprehensive revenue and expense in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investments' fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in the Statement of Comprehensive Revenue and Expense unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to the Statement of Comprehensive Revenue and Expense.

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 the Statement of Comprehensive Revenue and Expense.

1.20. Borrowings

Borrowings, on normal commercial terms, are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

1.21. 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.

1.22. Budget Figures

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

1.23. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	915,077	583,400	822,363
Teachers' Salaries Grants	1,567,225	1,491,671	1,446,659
Use of Land and Buildings Grants	533,161	533,161	433,361
Healthy Lunches Grants	192,451	-	115,216
Other Government Grants	46,761	96,000	18,384
	<u>3,254,675</u>	<u>2,704,232</u>	<u>2,835,983</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	2,441	26,000	17,627
Fees for Extra Curricular Activities	14,678	16,000	21,523
Trading	4,860	7,500	6,993
Fundraising & Community Grants	944	32,000	2,000
Other Revenue	52,509	53,000	39,936
	<u>75,432</u>	<u>134,500</u>	<u>88,079</u>
Expenses			
Extra Curricular Activities Costs	25,923	31,000	32,628
Trading	4,150	7,500	5,965
Other Locally Raised Funds Expenditure	23,069	20,500	17,916
	<u>53,142</u>	<u>59,000</u>	<u>56,509</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>22,290</u>	<u>75,500</u>	<u>31,570</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	89,023	109,900	101,714
Equipment Repairs	421	1,500	803
Library Resources	1,691	1,500	1,137
Employee Benefits - Salaries	1,757,940	1,711,671	1,711,963
Staff Development	7,510	17,500	13,396
Depreciation	68,356	74,000	87,334
	<u>1,924,941</u>	<u>1,916,071</u>	<u>1,916,347</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,873	6,500	10,006
Board Fees	3,505	3,500	1,615
Board Expenses	5,270	7,000	1,799
Communication	5,881	2,600	3,114
Consumables	8,030	5,250	3,872
Operating Lease	1,943	-	1,632
Healthy Lunches Expense	175,081	115,000	104,141
Other	3,848	7,250	9,982
Employee Benefits - Salaries	72,510	36,100	38,461
Insurance	-	-	1,737
Service Providers, Contractors and Consultancy	11,486	7,000	8,946
	<u>290,427</u>	<u>190,200</u>	<u>185,305</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	2,589	5,500	6,842
Consultancy and Contract Services	54,976	63,000	53,521
Cyclical Maintenance Provision	43,090	40,000	50,408
Grounds	12,010	14,000	8,979
Heat, Light and Water	47,193	51,500	65,238
Rates	1,278	1,600	1,711
Repairs and Maintenance	97,898	43,300	34,664
Use of Land and Buildings	533,161	533,161	433,361
Employee Benefits - Salaries	57,207	50,000	74,883
	<u>849,402</u>	<u>802,061</u>	<u>729,607</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	444,558	451,299	587,099
Cash and Cash Equivalents for Statement of Cash Flows	<u>444,558</u>	<u>451,299</u>	<u>587,099</u>

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

Of the \$444,558 Cash and Cash Equivalents, \$109,777 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	4,319	5,266	5,266
Interest Receivable	9,247	1,668	1,668
Banking Staffing Underuse	75,554	-	-
Teacher Salaries Grant Receivable	124,474	124,217	124,217
	<u>213,594</u>	<u>131,151</u>	<u>131,151</u>
Receivables from Exchange Transactions	13,566	6,934	6,934
Receivables from Non-Exchange Transactions	200,028	124,217	124,217
	<u>213,594</u>	<u>131,151</u>	<u>131,151</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	874	500	500
School Uniforms	6,032	3,700	3,700
	<u>6,906</u>	<u>4,200</u>	<u>4,200</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	626,775	621,355	621,355
Total Investments	<u>626,775</u>	<u>621,355</u>	<u>621,355</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Building Improvements	209,588	-	-	-	(8,778)	200,810
Furniture and Equipment	116,211	15,810	-	-	(28,383)	103,638
Information and Communication Technology	14,241	17,277	-	-	(11,593)	19,925
Motor Vehicles	-	3,913	-	-	(261)	3,652
Leased Assets	15,531	40,769	(5,561)	-	(12,260)	38,479
Library Resources	13,933	1,626	(189)	-	(7,081)	8,289
Balance at 31 December 2022	369,504	79,395	(5,750)	-	(68,356)	374,793

The net carrying value of equipment held under a finance lease is \$38,479 (2021: \$15,531)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	318,771	(117,961)	200,810	318,771	(109,183)	209,588
Furniture and Equipment	595,344	(491,706)	103,638	579,534	(463,323)	116,211
Information and Communication Technology	318,344	(298,419)	19,925	301,067	(286,826)	14,241
Motor Vehicles	113,671	(110,019)	3,652	109,758	(109,758)	-
Textbooks	688	(688)	-	688	(688)	-
Leased Assets	54,526	(16,047)	38,479	191,206	(175,675)	15,531
Library Resources	56,644	(48,355)	8,289	55,776	(41,843)	13,933
Balance at 31 December	1,457,988	(1,083,195)	374,793	1,556,800	(1,187,296)	369,504

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	28	12,440	12,440
Accruals	4,288	7,720	7,720
Employee Entitlements - Salaries	135,717	139,092	139,092
Employee Entitlements - Leave Accrual	11,155	11,168	11,168
	151,188	170,420	170,420
Payables for Exchange Transactions	151,188	170,420	170,420
	151,188	170,420	170,420

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	-	9,817	9,817
	-	9,817	9,817

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	161,083	161,083	110,675
Increase to the Provision During the Year	48,810	40,000	50,408
Other Adjustments	(5,720)	-	-
Use of the Provision During the Year	(35,000)	-	-
Provision at the End of the Year	<u>169,173</u>	<u>201,083</u>	<u>161,083</u>
Cyclical Maintenance - Current	4,652	-	-
Cyclical Maintenance - Non current	<u>164,521</u>	<u>201,083</u>	<u>161,083</u>
	<u>169,173</u>	<u>201,083</u>	<u>161,083</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	12,886	8,385	8,385
Later than One Year and no Later than Five Years	29,712	11,782	11,782
Future Finance Charges	(5,388)	(2,006)	(2,006)
	<u>37,210</u>	<u>18,161</u>	<u>18,161</u>
Represented by:			
Finance lease liability - Current	10,397	7,212	7,212
Finance lease liability - Non current	<u>26,813</u>	<u>10,949</u>	<u>10,949</u>
	<u>37,210</u>	<u>18,161</u>	<u>18,161</u>

16. Funds Held for Capital Works Projects

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

2022	Opening	Receipts	Payments	Board	Closing
	Balances	from MoE	Contributions	Balances	Balances
	\$	\$	\$	\$	\$
MOE Boiler Grant - 224170	10,103	-	(10,103)	-	-
C Block Refurbishment - 228239	105,815	-	(110,368)	-	(4,553)
Site Facilities Upgrade- Caretaker facility, shed - 228241	82,447	-	(7,750)	-	74,697
Kitchen Joinery, Floorcoverings & New HWC's - 228240	13,993	-	(13,993)	-	-
Block A - Subsidence, Doors, Cladding - 233059	80,000	-	(61,203)	-	18,797
Heating Upgrade - 233057	20,000	2,139	(30,484)	-	(8,345)
Block C External Carpet Replacement - 236947	-	17,030	(17,030)	-	-
G Block Ventilation Upgrade - 236945	-	32,055	(33,510)	-	(1,455)
HI: Sub Main Upgrade - 236946	-	32,104	(27,239)	-	4,865
Totals	<u>312,358</u>	<u>83,328</u>	<u>(311,680)</u>	-	<u>84,006</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	98,359
Funds Receivable from the Ministry of Education	(14,353)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Boiler Grant - 224170	57,734	-	(47,631)	-	10,103
C Block Refurbishment - 228239	-	111,856	(6,041)	-	105,815
Site Facilities Upgrade- Caretaker facility, shed - 228241	-	91,784	(9,337)	-	82,447
Kitchen Joinery, Floorcoverings & New HWC's - 228240	-	36,000	(22,007)	-	13,993
Block A - Subsidence, Doors, Cladding - 233059	-	80,000	-	-	80,000
Heating Upgrade - 233057	-	20,000	-	-	20,000
Totals	57,734	339,640	(85,016)	-	312,358

Represented by:

Funds Held on Behalf of the Ministry of Education 312,358

17. Funds Held on Behalf of the Te Manawa

Reefton Area School was the lead school and holds funds on behalf of the Te Manawa, a group of schools funded by the Ministry of Education to share professional support.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Received from Cluster Members	14,000	-	-
Funds Spent on Behalf of the Cluster	(14,000)	-	-
Funds Held at Year End	-	-	-

18. 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.

19. Remuneration*Key management personnel compensation*

Key management personnel of the School include all trustees of the Board, Principal and Deputy Principal.

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,505	1,615
<i>Leadership Team</i>		
Remuneration	315,019	306,007
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	318,524	307,622

There are seven members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150 - 160
Benefits and Other Emoluments	20-30	20 - 30
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
100 -110	2.00	1.00
110 -120	1.00	2.00
120 - 130	2.00	1.00
	<u>5.00</u>	<u>4.00</u>

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee 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	2021
	Actual	Actual
Total	\$ -	\$ -
Number of People	-	-

21. Contingencies

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

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

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

22. Commitments**(a) Capital Commitments**

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$112,266 contract for SIP Block H Upgrade and New Vehicle Shed, which will be fully funded by the Ministry of Education. \$91,784 has been received of which \$17,087 has been spent on the project to date; and

(b) \$40,000 contract for AMS Block D Kitchen Joinery Upgrade & Block G Electric Water Heater Replacement to be completed in 2022, which will be fully funded by the Ministry of Education. \$36,000 has been received of which \$24,582 has been spent on the project to date; and

(c) contract for Block A subsidence and Cladding to be completed in 2023, which will be fully funded by the Ministry of Education. \$80,000 has been received of which \$61,203 has been spent on the project to date; and

(d) contract for Sub main upgrade, which will be fully funded by the Ministry of Education. \$32,104 has been received of which \$27,239 has been spent on the project to date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$312,358)

(b) Operating Commitments

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

(Operating commitments at 31 December 2021: nil)

23. 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	444,558	451,299	587,099
Receivables	213,594	131,151	131,151
Investments - Term Deposits	626,775	621,355	621,355
Total Financial assets measured at amortised cost	<u>1,284,927</u>	<u>1,203,805</u>	<u>1,339,605</u>

Financial liabilities measured at amortised cost

Payables	151,188	170,420	170,420
Finance Leases	37,210	18,161	18,161
Total Financial liabilities measured at amortised Cost	<u>188,398</u>	<u>188,581</u>	<u>188,581</u>

24. Events After Balance Date

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

25. Comparatives

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

Reefton Area School: Target Setting: Analysis of Variance Target 1 Reading 2022

Focus	Reading
Strategic Goals	<p>All learners make progress to achieve their goals</p> <p>All learners are active seekers, users and creators of knowledge.</p> <p>Engaging families/whānau and the wider community to support positive student learning outcomes.</p>
Annual Objectives for 2022	<p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations.</p> <p>Students develop into self-managing, self-regulated learners.</p> <p>Fully support and implement the Top of the South Area School's Kāhui Ako achievement plans.</p> <p>Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.</p> <p>All members of our school community have opportunities to work in partnership with the school to support student learning and achievement. Teachers' practice is responsive to students' needs, including cultural needs.</p>
Rationale	<p>Reefton Area School is part of the Top of the South Island Kāhui Ako. A challenge area had been identified that targeted reading curriculum expectations after one year at school. Achievement data from 2018 -2021 indicates that the achievement levels in the first three years at school required further attention, intervention, monitoring and support. Year 1, Year 2 and Year 3 student cohorts will be the focus for support.</p>
Baseline Data 2021	<p>After 1 year at school 78% were at or above reading curriculum expectation. 50% of After 2-year students were at or above expectation. 2 out of 4 (50%) After 3-year students were at expectation.</p> <p>There were 16 students in years 2-10 reading below curriculum expectation at the end of 2020. Three left RAS during 2021. Three did not make expected progress and are now reading well below curriculum expectation. Ten have made expected progress and remain below the reading curriculum expectation. One student was reading well-below the curriculum expectation. This student has made one year's progress.</p>
Targets 2022	<p>Target 1</p> <p>70% of our students will be at or above the reading curriculum expectation after 3 years at school.</p> <p>All students below the curriculum expectation will make accelerated progress.</p> <p>All students well below the curriculum expectation will make at least one years-progress.</p> <p>Student's attendance rates will be 90% or greater.</p>
Outcomes	<p>4/9 students after Year 1 were at or above curriculum expectation. 6/8 students after 2 years were at or above curriculum expectation. 4/8 students after 3 years were at or above curriculum expectation. Target expectation not met.</p> <p>There were 23 students identified as working below reading curriculum expectations at the end of 2021 who were still here at the end of 2022. 7 of 23 students (31%) made accelerated progress and are now reading curriculum expectations. 15 of the 23 students (65%) made expected progress and are still below reading curriculum expectations. 1 of the 23 students (4%) did not make expected progress and well-below reading curriculum expectations.</p>

Reefton Area School: Target Setting: Analysis of Variance Target 1 Reading 2022

7 students were identified as working well-below reading curriculum expectation at the end of 2021 who were still here at the end of 2022. 5 of these students (71%) made accelerated progress and are now below or at reading curriculum expectation. 2 of these 7 students (29%) made expected progress of at least one year but are still well-below reading curriculum expectation.

3/11 Year 1 students, 4/8 Year 2 students, 5/13 Year 3 students had attendance rates 90% or greater.

Actions to Achieve Targets <i>What are we doing?</i>	Led By <i>Who is leading the work?</i>	Budget <i>Is there a cost?</i>	Timeframe <i>When will the work be completed?</i>	Progress <i>Are we on track to meet the target?</i>
Read Together workshops for parents/ family/ whānau to support children's' reading achievement.	Literacy Lead Teacher	Reading Together Resources	T.2 T.3	One series of Read Together workshops were undertaken. This was successfully delivered.
Ensure up-to-date and accurate information is gathered on learners on entry to school	Deputy Principal	Nil	T.4 Ongoing	Up-to-date and accurate information is gathered on learners on entry to school.
Maintain the resourcing and investment for Reading Recovery	Literacy Lead Teacher SENCO	Budget	T.1 Ongoing	Reading recovery programmes were maintained.
Provide teacher staffing to work with groups of target students in literacy.	Literacy Lead Teacher	Staffing	T.1 Ongoing	Teacher staffing was provided to work with target groups.
Maintain the special needs delivery systems	SENCO	Budget	T.1 Ongoing	Special needs delivery systems were delivered with fidelity.
Specific students will be targeted in class programmes. These will be students who have moved from "at" to "below" or "below" to "well-below" in their expected curriculum levels in reading.	Literacy Lead Teacher SENCO	Nil	Term 3 Ongoing	Target students were identified for specific intervention.
Implement the Top of the South Kāhui Ako literacy PLD.	Literacy Lead Teacher	PLD Budget	T.1 T.2 T.3	Kāhui ako literacy PLD was delivered with mixed outcomes.
Rigorously monitor student attendance data. Follow up on issues of non-attendance	Leadership Team	Nil	T.1- 4 Ongoing	Attendance data was monitored regularly. Following up on issues proved difficult.
Fully implement PB4L Tier 2 Newcomers Strategy	Leadership Team. PB4L T.2 Team	Nil	T.1-4 Ongoing	Tier 2 "newcomers" practices were implemented.

Reefton Area School: Target Setting: Analysis of Variance Target 1 Reading 2022

In-class monitoring of reading programmes, data collection and achievement judgements.	Leadership Team Literacy Lead	Nil	T.1 T.2 T.3	Monitoring of reading targets was implemented with fidelity.
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Analysis of Variance

Actions (What did we do?)	Outcomes (What Happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
Workshops for parents/ family/ whānau to support children's' reading achievement.	One series of Read Together workshops were undertaken. This was successfully delivered.	The programme was very well received by caregivers. Feedback was positive.	Read Together programmes will be implemented in 2023.
Ensure up-to-date and accurate information is gathered on learners on entry to school	Up-to-date and accurate information is gathered on learners on entry to school.	The literacy lead teacher has ensured that up-to-date information is gathered on entry.	The “newcomers” strategy is to be continued.
Maintain the resourcing and investment for Reading Recovery	Reading recovery programmes were maintained.	Early literacy programmes have been implemented for at risk learners.	Reading Recovery programmes and early literacy support will continue in 2023.
Provide teacher staffing to work with groups of target students in literacy.	Teacher staffing was provided to work with target groups.	A teacher with specialist literacy skills was engaged to work with at risk learners.	Staffing support will be provided to work alongside target students.
Maintain the special needs delivery systems	Special needs delivery systems were delivered with fidelity.	The SENCO leadership and oversight in the school is very effective.	Ensure special needs support systems are implemented consistently in the school.
Specific students will be targeted in class programmes. These will be students who have moved from “at” to “below” or “below” to “well- below” in their expected curriculum levels in reading.	Target students were identified for specific intervention.	Care needs to be taken on consistent classroom practices. This includes assessment and moderation procedures.	Student who have made minimal gains are identified and monitored effectively.
Implement the Top of the South Kāhui Ako literacy PLD.	Kāhui ako literacy PLD was delivered with mixed outcomes.	Interruptions to the school year were not helpful. Intervention was disappointing.	Establish a within school approach that supports kāhui ako achievement outcomes without being reliant on the collaboration.
Rigorously monitor student attendance data. Follow up on issues of non-attendance	Attendance data was monitored regularly. Following up on issues proved difficult.	Monitoring attendance and the subsequent follow up became a huge issue.	Implement a school wide attendance strategy in 2023.

Reefton Area School: Target Setting: Analysis of Variance Target 1 Reading 2022

Fully implement PB4L Tier 2 Newcomers Strategy	Tier 2 “newcomers’ practices were implemented.	Quality information on enrolment supported effective interventions.	Strengthen Tier 2 “newcomers” strategies in 2023.
In-class monitoring of reading programmes, data collection and achievement judgements.	Monitoring of reading targets was implemented with fidelity.	Monitoring systems are embedded successfully.	Ensure termly monitoring of target students is maintained.

Recommendations / Planning for Next Year

The reading target is extended to include Year 4 students in 2023. This cohort requires further attention.

Read Together programmes will be implemented in 2023. It is desirable that this is offered on two occasions for parents and caregivers of Year 1-4 students.

The “newcomers” strategy is to be continued. It is hoped that systems will be strengthened so quality information is gathered on newcomers in 2023

Reading Recovery programmes and early literacy support will continue in 2023. Staffing support will be provided to work alongside target students.

Senior leadership will ensure special needs support systems are implemented consistently in the school.

Student who have made minimal gains are identified and monitored effectively. This particularly relates to students who have moved from at to below, or below to well below in reading curriculum achievement levels.

Establish a within school approach that supports kāhui ako achievement outcomes without being reliant on the collaboration for implementation. Greater use of the expertise within our school site is to be encouraged.

Implement the school wide attendance strategy in 2023. The correlation between attendance and achievement is very evident in our kura.

Ensure termly monitoring of target students is maintained with fidelity. Monitoring meetings are to be a rigorous exploration of what is working and what is not working for target students.

Reefton Area School: Analysis of Variance: Target 2 Writing 2022

Focus	Writing
Strategic Goals	<p>All learners make progress to achieve their goals</p> <p>All learners are active seekers, users and creators of knowledge.</p> <p>Engaging families/whānau and the wider community to support positive student learning outcomes.</p>
Annual Objectives for 2022	<p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations.</p> <p>Students develop into self-managing, self-regulated learners.</p> <p>Fully support and implement the Top of the South Area School's Kāhui Ako achievement plans.</p> <p>Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.</p> <p>All members of our school community have opportunities to work in partnership with the school to support student learning and achievement. Teachers' practice is responsive to students' needs, including cultural needs.</p>
Rationale	<p>Reefton Area School is part of the Top of the South Island Kāhui Ako. A challenge area had been identified that targeted writing achievement for Māori and boys from Year 1-10. The goal was to increase writing achievement at/above curriculum expectations to 85%. Achievement levels at Reefton Area School remains well-below this threshold.</p>
Baseline Data 2021	<p>34/60 (57%) of Year 1-10 male students are at or above writing curriculum expectations.</p> <p>20/27 (67%) of Year 1-10 Māori students are at or above writing curriculum expectations.</p> <p>There were 19/22 target students in Years 2-10 still at RAS at the end of 2021, 13 male (68%), 6 female (32%), 6 Māori (32%)</p> <p>Two students identified as working below the expected curriculum level are neither male or Māori.</p> <p>7 of the 19 remaining students made accelerated progress and are now achieving at the expected curriculum level.</p> <p>8 of the 19 remaining target students made expected progress, however they remain below the expected curriculum level.</p> <p>4 of the 19 remaining target students did not make the expected progress and are now well-below the expected curriculum level.</p> <p>There were two male students well-below the expected curriculum expectations in writing. One has made accelerated progress and is now working below the expected curriculum level. One has made at least one year's progress but this student remains well-below the writing curriculum expectations.</p>
Targets 2022	<p>65% of our Year 1-10 male students will be at or above writing curriculum level expectations.</p> <p>75% of our Year 1-10 Māori students will be at or above writing curriculum level expectations.</p> <p>All Māori and male students below expectations will make accelerated progress of more than one-year progress.</p> <p>All Māori and male students well below the standard will make at least one-year progress.</p> <p>Student's attendance rates will be 90% or greater.</p>

Reefton Area School: Analysis of Variance: Target 2 Writing 2022

Outcome	<p>61% of our Year 1-10 male students are at or above the writing curriculum expectation at the end of 2022. 71% of our Year 1-10 Māori students are at or above writing curriculum level expectations at the end of 2022</p> <p>15 male students were identified as working below expectations at the end of 2021. 11 of these students are still identified as working below expectation 4 of these students are now identified as having moved from below expectation to at expectation, so have made accelerated progress.</p> <p>4 Māori students were identified as working below expectations at the end of 2021 2 of these students are still identified as working below expectation 2 of these students are now identified as working at expectation, so have made accelerated progress.</p> <p>55 of 137 Year 1-10 students (40.1%) had an attendance rate of 90% or better.</p>
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Actions to Achieve Targets <small>What are we doing?</small>	Led By <small>Who is leading the work?</small>	Budget <small>Is there a cost?</small>	Timeframe <small>When will the work be completed?</small>	Progress <small>Are we on track to meet the target?</small>
Ongoing monitoring of students below the expected curriculum level in writing. Termly tracking system to be maintained. Targeted students will be the basis for teaching as inquiry practice.	Literacy lead teacher.	Nil	Termly Term 4	Monitoring of targeted students happened The termly tracking system was maintained. Target students formed the basis of professional growth cycles.
Parents, family and whānau will be involved in goal setting processes for target students	Leadership Team	Nil	Termly Term 1 Term 3	Parents, family and whanau were involved in goal setting processes for target students.
Literacy working walls will be an essential component of literacy programmes in classrooms. Expectations will be documented.	Literacy lead teacher	PLD	Term 1	Literacy working walls were evident in most Year 1-10 teaching spaces. Expectations were outlined to staff members. Working walls were a PLG focus.

Reefton Area School: Analysis of Variance: Target 2 Writing 2022

An emphasis on effective feedback strategies will feature in learning programmes and in observations of classroom practice.	Literacy lead teacher	PLD	Term 2	Expectations for feedback were outlined. Variable feedback practices were observed in classrooms.
Horizontal and vertical moderation practices will continue for OTJs in writing. Across cluster moderation will occur.	Leadership Team	Nil	Term 2/4	Horizontal and vertical moderation practices took place. Across cluster moderation occurred within the TOSI Kāhui Ako.
Progressions and the expectations for teaching spelling will be reinforced through professional learning programmes	Literacy lead teacher	PLD	Term 3	Spelling expectations were outlined in PLD sessions.
Achievement data is analyzed so strategies can be put into place to make a difference for students who are not making expected progress.	Senior Management Team	Nil	End of Term 2	Regular analysis of achievement data occurred.
Top of the South Kāhui Ako cluster collaboration of writing lead teachers are maintained.	Literacy Lead Teacher.	PD Budget	End of Term 2	The collaboration of lead teachers continued. The outcomes of external PLD has not met expectations.
PLD support provided for engaging male writers.	Literacy Lead Teacher.	PD Budget	End of Term 3	In school PLD focused on strategies to support male writers.
The implementation of a "balanced" classroom literacy programme is to be a priority for development. Expectations are to be documented.	Literacy Lead Teacher.	PD Budget	End of Term 1	One-on-one support has been provided for individual staff members. RTLB support has been accessed. Expectations have been outlined.
Professional learning groups will be used to support student writing achievement.	PLG Team Leaders. Literacy Lead teacher	Meeting schedule	End of Term 3	PLGs have facilitated professional discussions on student writing achievement.

Reefton Area School: Analysis of Variance: Target 2 Writing 2022

Analysis of Variance

Actions (What did we do?)	Outcomes (What Happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
Ongoing monitoring of students below the expected curriculum level in writing. Termly tracking system to be maintained. Targeted students will be the basis for teaching as inquiry practice.	Monitoring of targeted students happened The termly tracking system was maintained. Targeted students formed the basis of professional growth cycles.	Well-established systems are in place.	Maintain the monitoring system. Ensure professional growth cycles have a focus based on target students.
Parents, family and whānau will be involved in goal setting processes for target students	Parents, family and whanau were involved in goal setting processes for target students.	3-way conferencing systems were used to ensure input from family and whanau.	Opportunities are provided to ensure caregivers have the opportunity to be involved in goal setting.
Literacy working walls will be an essential component of literacy programmes in classrooms. Expectations will be documented.	Literacy working walls were evident in most Year 1-10 teaching spaces. Expectations were outlined to staff members. Working walls were a PLG focus.	Variability in working wall displays was a reflection of individual teacher practice / beliefs / effort.	Expectations for working walls need to be documented and followed up through classroom observations /walk throughs.
An emphasis on effective feedback strategies will feature in learning programmes and in observations of classroom practice.	Expectations for feedback were outlined. Variable feedback practices were observed in classrooms.	Assess to learn external PLD delivery was interrupted. Outcomes were not met.	In school support and PLD be provided to strengthen feedback and feed forward practices.
Horizontal and vertical moderation practices will continue for OTJs in writing. Across cluster moderation will occur.	Horizontal and vertical moderation practices took place. Across cluster moderation occurred within the TOSI Kāhui Ako.	Well-established practices are in place.	Moderation practices are to be treated as business as usual.
Progressions and the expectations for teaching spelling will be reinforced through professional learning programmes	Spelling expectations were outlined in PLD sessions.	Variable practice is still apparent.	A focus on spelling practices be maintained in writing programmes.
Achievement data is analyzed so strategies can be put into place to make a difference for students who are not making expected progress.	Regular analysis of achievement data occurred.	Achievement expectations are well documented.	Writing achievement practices are enhanced and effectively implemented in classrooms.

Reefton Area School: Analysis of Variance: Target 2 Writing 2022

Top of the South Kāhui Ako cluster collaboration of writing lead teachers are maintained.	The collaboration of lead teachers continued. The outcomes of external PLD has not met expectations.	External PLD support was not sufficient. The quality of delivery did not meet expectations.	Supporting TOSI Kāhui Ako achievement targets is a priority. However, the school is to ensure the needs of learners are catered to.
PLD support provided for engaging male writers.	In school PLD focused on strategies to support male writers.	Staff have been receptive to providing contexts for boys' writing to enjoy.	Strategies for the development of boys writing is to remain a focus in 2023.
The implementation of a "balanced" classroom literacy programme is to be a priority for development. Expectations are to be documented.	One-on-one support has been provided for individual staff members. RTLB support has been accessed. Expectations have been outlined.	Elements of successful literacy programmes are developing in classroom practice. This is a result of the improvement of teacher professional content knowledge.	Classroom observations and walk throughs are used to monitor classroom practices. Expectations for practice are documented.
Professional learning groups will be used to support student writing achievement.	PLGs have been used to facilitate professional discussions on student writing achievement.	Regular PLG meetings took place. Writing practices were a focus for meetings.	Support for target students and writing practices will be part of PLG meetings.

Recommendations / Planning for Next Year

A priority for the school is to maintain the monitoring system for students who are below curriculum level expectations. We need to ensure professional growth cycles have a focus based on target students. Opportunities are to be provided to ensure caregivers have the opportunity to be involved in goal setting. Support for target students and writing practices will be part of PLG meetings.

Classroom observations and walk throughs are used to monitor classroom practices. Expectations for practice are documented including working wall requirements. In school support and PLD is to be provided to strengthen feedback and feed forward practices. Writing achievement practices are enhanced and effectively implemented in classrooms. A focus on spelling practices be maintained in writing programmes

Moderation practices are to be treated as business as usual.

Supporting TOSI Kāhui Ako achievement targets is a priority. However, the school is to ensure the needs of learners are catered to. This includes the use of the expertise currently available in the school. Strategies for the development of boys writing is to remain a focus in 2023.

Reefton Area School: Analysis of Variance: Target 3 Mathematics 2022

Focus	Mathematics
Strategic Goals	<p>All learners make progress to achieve their goals</p> <p>All learners are active seekers, users and creators of knowledge.</p> <p>Engaging families/whānau and the wider community to support positive student learning outcomes.</p>
Annual Objectives for 2022	<p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations.</p> <p>Students develop into self-managing, self-regulated learners.</p> <p>Fully support and implement the Top of the South Area School's Kāhui Ako achievement plans.</p> <p>Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.</p> <p>All members of our school community have opportunities to work in partnership with the school to support student learning and achievement. Teachers' practice is responsive to students' needs, including cultural needs.</p>
Rationale	<p>Reefton Area School is part of the Top of the South Island Kāhui Ako. A challenge area was identified that targeted Mathematics achievement in Year 4-8. The target was to improve mathematics achievement to 85% at or above curriculum level expectations. Although significant gains had been made, the achievement of Reefton Area School students remained below the Kāhui Ako target. Achievement in 2020 dipped to just 63% of Year 1-10 students at or above curriculum level expectations.</p>
Baseline Data 2021	<p>41 of the 71 students in Year 3 to Year 8 are at or above the curriculum expectation in mathematics and statistics (57%)</p> <p>55 of the 71 students in Year 3 to Year 8 were at Reefton Area School at the end of 2020 and the end of 2021</p> <p>34/55 (62%) made a minimum of one year's progress. 9/55 (16%) made accelerated progress. 12/55 (22%) made less than the expected progress in the year.</p> <p>There were 32 students in Years 2-10 working below the expected level at the start of 2021. Three of these students left RAS during 2021. Of the remaining 29:</p> <p>10/29 (35%) made accelerated progress and are now operating at the expected curriculum level.</p> <p>16/29 (55%) made the expected progress and remain below the expected curriculum level.</p> <p>3/29 (10%) made less than one year's progress and are now working well-below the expected curriculum level.</p> <p>Three students from Years 2-10 were identified as well-below curriculum expectation in mathematics at the end of 2020. Two of these students have made accelerated progress and are now working below the expected curriculum expectation. They have also met all their ITP goals. The third student has met most of their ITP goals.</p>

Reefton Area School: Analysis of Variance: Target 3 Mathematics 2022

Targets 2022	<p>There will be a 10% improvement in students being at or above curriculum level expectation in mathematics and statistics in Year 4 to Year 10.</p> <p>That is a shift from 61% to 67% at or above curriculum level expectation.</p> <p>All students will make a minimum of one-year progress in those cohorts.</p> <p>All students below the expected level will make accelerated progress.</p> <p>Students well-below in mathematics will meet their ITP goals.</p> <p>Student's attendance rates will be 90% or greater.</p>
Outcome	<p>63/94 students in Year 4-10 were at or above curriculum level expectation (67%) target met.</p> <p>86/94 (91%) of students in Year 4-10 made a minimum of one year's progress/ 16/94 (17%) year 4-10 students made accelerated progress of more than one year.</p> <p>Of the 32 students identified as being below curriculum level expectations at the end of 2021 who were still here at the end of 2022, 12 (37.5%) made accelerated progress of more than one year and are now working at the expected curriculum level.</p> <p>All Year 4-10 students well-below curriculum level expectations in mathematics met their ITP goals.</p>

Actions to Achieve Targets <i>What are we doing?</i>	Led By <i>Who is leading the work?</i>	Budget <i>Is there a cost?</i>	Timeframe <i>When will the work be completed?</i>	Progress <i>Are we on track to meet the target?</i>
Collaboration of numeracy/ mathematics lead teachers across the TOSI Kāhui Ako community of learners.	Maths / Numeracy Lead teachers	PLD / Cluster Budget	Term 2 Ongoing	Planned collaboration with mathematics and statistics lead teachers did not eventuate.
Opportunities are provided for parents/ family/ whānau to support children's mathematics achievement.	Maths / Numeracy Lead teachers	Nil	Term 3	The family and whānau of target students had opportunities to be involved in goal setting.
Implement the procedure for assessing curriculum level expectations. Across school's moderation to ensure OTJ consistency.	Maths / Numeracy Lead teachers	PLD / Cluster Budget	Term 2	The process for assessing curriculum level expectations was implemented. Across school moderation procedures occurred with some success.

Reefton Area School: Analysis of Variance: Target 3 Mathematics 2022

Ongoing monitoring of students below the expected curriculum level in mathematics. Termly tracking system to be maintained. Targeted students will be the basis of teaching as inquiry projects.	Senior management team. Numeracy Lead Teachers	Nil	Term 3	Ongoing monitoring of students below expected curriculum levels happened. School wide tracking systems were implemented. Target students were the basis of inquiries and professional growth cycles.
Ongoing oversight of mathematics and statistics programmes will be carried out by the mathematics and statistics lead teachers.	Maths /Numeracy Lead teachers	PLD / Cluster Budget	Term 1	Oversight of Mathematics and Statistics was carried out by two lead teachers.
The maintenance of rich task, parallel task, multiplicative thinking pedagogy in classroom programmes. Classroom observations of practices will occur.	Maths / Numeracy Lead teachers	PLD Budget	Term 2/3	Classroom observations took place. Rich tasks, parallel tasks, and multiplicative thinking featured strongly in Year 4-10 programmes.
Staff members are to be encouraged to put in place accelerated learning in mathematics strategies.	Math's / Numeracy Lead teachers	PLD Budget	Term 4	Year 1-8 teaching staff were updated on ALiM strategies and implemented those in classrooms.
Collaborative planning meetings for mathematics will occur.	Maths / Numeracy lead Teachers	Meeting Schedule	Term 1 Term 3	Collaborative planning meetings occurred regularly for teaching staff.
There will be parent/caregiver information sharing on learning goals set for target students and those students requiring Individual Teaching Plans	Maths / Numeracy lead Teachers	3-way conferences mapping	Term 1 Term 3	Parent / caregiver information sharing happened for target students and those requiring individual teaching plans.

Reefton Area School: Analysis of Variance: Target 3 Mathematics 2022

Analysis of Variance

Actions (What did we do?)	Outcomes (What Happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
Collaboration of numeracy/ mathematics lead teachers across the TOSI Kāhui Ako community of learners.	Planned collaboration with mathematics and statistics lead teachers did not eventuate.	Kāhui ako priorities were put on hold through COVID-19 interruptions	There is to be a reset of Kāhui Ako achievement challenges. Provision will be made to enable lead teacher collaborations.
Opportunities are provided for parents/ family/ whānau to support children's mathematics achievement.	The family and whānau of target students had opportunities to be involved in goal setting. Parent information sessions did not eventuate.	School wide disruptions didn't allow specific parent information sessions to eventuate.	Opportunities to involve parents / family and whanau with the curriculum refresh material will be taken.
Implement the procedure for assessing curriculum level expectations. Across school's moderation to ensure OTJ consistency.	The process for assessing curriculum level expectations was implemented. Across school moderation procedures occurred with some success.	Staff new to the school have missed significant PLD and the expectations that come with that. This has created some variability in assessment practices.	The procedures for assessing curriculum level expectation is revisited.
Ongoing monitoring of students below the expected curriculum level in mathematics. Termly tracking system to be maintained. Targeted students will be the basis of teaching as inquiry projects.	Ongoing monitoring of students below expected curriculum levels happened. School wide tracking systems were implemented. Target students were the basis of inquiries and professional growth cycles.	These procedures are well established in the school.	Monitoring and tracking systems in the school are maintained.
Ongoing oversight of mathematics and statistics programmes will be carried out by the mathematics and statistics lead teachers.	Oversight of Mathematics and Statistics was carried out by two capable lead teachers.	A high level of expertise exists with the Mathematics and Statistics curriculum team.	Lead teachers take on responsibility for the curriculum refresh updates in Mathematics and Statistics.
The maintenance of rich task, parallel task, multiplicative thinking pedagogy in classroom programmes. Classroom observations of practices will occur.	Classroom observations took place. Rich tasks, parallel tasks, and multiplicative thinking featured in some, but not all Year 4-10 programmes.	Staff new to the school have missed significant PLD and the expectations that come with that.	Rich tasks, parallel tasks, and multiplicative thinking strategies are revisited in syndicate and planning meetings.

Reefton Area School: Analysis of Variance: Target 3 Mathematics 2022

Staff members are to be encouraged to put in place accelerated learning in mathematics strategies.	Year 1-8 teaching staff were updated on ALiM strategies and implemented those in classrooms.	ALiM strategies have been outlined in syndicate and planning team meetings.	Ako observations of practice would be of benefit for teachers of mathematics and statistics.
Collaborative planning meetings for mathematics will occur.	Collaborative planning meetings occurred regularly for teaching staff.	These have enabled common practice to be shared between staff.	Collaborative planning teams be maintained as a part of meeting schedules.
There will be parent/caregiver information sharing on learning goals set for target students and those students requiring ITPs	Parent / caregiver information sharing happened for target students and those requiring individual teaching plans.	This practice is well established within the school.	Opportunities for parents, family and whānau to be involved in goal setting and ITPs be maintained.

Recommendations / Planning for Next Year

There is to be a reset of Kāhui Ako achievement challenges. Provision will be made to enable lead teacher collaborations.

Opportunities to involve parents / family and whanau with the curriculum refresh material will be taken. Opportunities for parents, family and whānau to be involved in goal setting and ITPs be maintained.

The procedures for assessing curriculum level expectation is to be revisited to enable greater consistency of practice. Rich tasks, parallel tasks, and multiplicative thinking strategies are revisited in syndicate and planning meetings. Ako observations of practice would be of benefit for teachers of mathematics and statistics.

Monitoring and tracking systems in the school are to be maintained.

Lead teachers take on responsibility for the curriculum refresh updates in Mathematics and Statistics

Collaborative planning teams be maintained as a part of meeting schedules.

Reefton Area School: Analysis of Variance: Target 4 2022 Year 12/13 NCEA Achievement.

Focus	Year 13 NCEA Achievement.
Strategic Goals	<p>Belonging Well-Being Success</p> <p>All learners make progress to achieve their goals</p> <p>All learners are active seekers, users and creators of knowledge.</p> <p>All learners develop competencies and values to successfully contribute to their communities and environment.</p> <p>Engaging families/whānau and the wider community to support positive student learning outcomes.</p>
Annual Objectives for 2022	<p>Pastoral and student support systems are enhanced to maximize the opportunities students have to be successful in their chosen pathway. Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations. Students develop into self-managing, self-regulated learners.</p> <p>Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.</p> <p>All members of our school community have opportunities to work in partnership with the school to support student learning and achievement. Teachers' practice is responsive to students' needs, including cultural needs.</p>
Rationale	<p>Reefton Area School is part of the Top of the South Island Community of Learning. A challenge area has been previously identified that targets NCEA Achievement at Level 2/3 and/or UE (retention and engagement) The challenge was to increase the percentage of leavers achieving NCEA Level 2 NCEA Level 3 and University Entrance requirements. There was an improvement in 2020. However, individual results through 2021 indicated that with extra support students would have achieved the qualification they were aspiring to. The 2021 Year 11 cohort performed below expectation and require ongoing targeted support in Year 12.</p>
Baseline Data 2021	<p>22 students were enrolled in Year 11 for the full year. Two students left RAS during the year, neither had achieved level 1. 17/22 students achieved NCEA level 1. One student has 77 credits and is enrolled in several externals so may reach level 1</p> <p>Ten students were enrolled in Year 12 for the full year.</p> <p>8/10 students achieved NCEA level 2. One student requires 2 credits to achieve level 2</p> <p>Two Year 12 students started the year without level 1. One student completed level 1 and 2. The other student has 78 credits, including literacy and numeracy requirements, so needs two further credits to achieve level 1.</p> <p>Five students were enrolled in Year 13 for the full year. Two students required University Entrance</p> <p>4/5 students achieved NCEA Level 3</p> <p>1/2 students achieved University Entrance. 1 student has achieved 14 credits in two subjects and 13 credits in a third subject. The student requires 1 credit to achieve University Entrance.</p> <p>Attendance rate across the school was 84%</p>

Reefton Area School: Analysis of Variance: Target 4 2022 Year 12/13 NCEA Achievement.

Targets 2022	<p>All Year 12 students completing a full year of study will achieve NCEA level 2 All Year 13 students completing a full year of study will achieve NCEA level 3 All Year 13 students requiring UE for their chosen pathway will achieve the requirement. Attendance rates will exceed 85%.</p>
Outcome	<p>2022 16 Year 12 students completed the school year. 1 student left after completing Level 2 13/16 students gained NCEA level 2. 1 student gained NCEA level 3 Year 12 attendance 2 students 90% or better, 5 students 80-89%, 6 students 70-79%, 3 students 0-70%</p> <p>2022 8 Year 13 students completed the school year. 1 student left without completing NCEA level 3 4/8 students gained NCEA level 3 0/2 Year 13 students requiring University Entrance gained the qualification. Year 13 attendance 1 student attendance 90% or better, 3 students 80-89% 4 students 0-70%</p>

Actions to Achieve Targets <small>What are we doing?</small>	Led By <small>Who is leading the work?</small>	Budget <small>Is there a cost?</small>	Timeframe <small>When will the work be completed?</small>	Progress <small>Are we on track to meet the target?</small>
The "My Action Plan" procedure is to be reviewed with the aim to improve the process.	Senior Syndicate	Nil	Term 1	The My Action Plan procedure was reviewed.
Student/family/whānau involvement and partnership in decision-making with student pathways.	Senior Syndicate	Nil	Term 1 Ongoing	Students, family and whānau were involved in decision making with student pathways.
Enhancement of mentoring system for Year 11-13 students linked to My Action Plan System. Develop a schedule of mentoring meetings with clear expectations of processes to be followed.	Senior Syndicate	2 x Three-way conferences	Term 1 Ongoing	The mentoring system did not get implemented with fidelity. A schedule was not developed.

Reefton Area School: Analysis of Variance: Target 4 2022 Year 12/13 NCEA Achievement.

The strengths of staff members are to be used as form teachers with the varied cohorts in the senior school.	Senior Syndicate	Nil	Term 2 Ongoing	Staff strengths were utilized. Varied student cohorts were difficult to support adequately.
Explore opportunities for learning experiences in workplaces and tertiary environments to support chosen pathways.	Senior Syndicate	Nil	Term 3	Tertiary environments were explored. Ongoing difficulty accessing workplaces continues.
Resourcing and staffing are to be available to support online learning opportunities for students	Senior Syndicate	Net NZ Resources	Term 2 Ongoing	Reefton AS provides a line for NetNZ. Students have access to online courses.
The wider area school network is to be used to provide collegial and professional support for senior secondary staff.	Kāhui Ako Leadership	Cluster meetings.	Term 2 Ongoing	Limited opportunities were explored for collegial and professional support from the area school network.
Senior assemblies will be strengthened to support effective school wide communications.	Senior leadership	Senior assemblies	Term 1 Ongoing	School wide communications were delivered through senior assemblies.
Adequate release will be provided for the leadership team to provide pastoral support for students.	Senior leadership	Dedicated Release Time	Term 1 Ongoing	Senior leadership provided effective pastoral support for senior students.
Significant leadership roles for Year 11-14 students will be developed.	Senior Leadership	Student leadership meetings	Term 1 Ongoing	Significant leadership roles did not eventuate for Year 11-14 students. Student voice was not accessed regularly
The school is to address issues that have arisen from external moderation.	Senior Syndicate	Syndicate Meetings	Term 1 Ongoing	External moderation issues have been rectified. Procedures have been put in place.
Fully support the West Coast Pathways initiative in partnership with Development West Coast.	Transition Education Team	Development West Coast	Term 1 Ongoing	Students gained very little from participation in the West Coast Pathways initiative.

Reefton Area School: Analysis of Variance: Target 4 2022 Year 12/13 NCEA Achievement.

Implement attendance monitoring procedures including following up of non-attendance.	Senior Leadership	Nil	Term 1 Ongoing	This became a huge issue for the school. Procedures were in place. Attendance outcomes were poor.
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Analysis of Variance

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>
The "My Action Plan" procedure is to be reviewed with the aim to improve the process.	The My Action Plan procedure was reviewed.	Interruptions to the school year led to implementation issues.	Consider expanding the My Action Plan system to other areas of the school.
Student/family/whānau involvement and partnership in decision-making with student pathways.	Students, family and whānau were involved in decision making with student pathways.	Multiple opportunities exist for input into student pathways.	Parents and caregivers are involved in subject selection and course options.
Enhancement of mentoring system for Year 11-13 students linked to My Action Plan System. Develop a schedule of mentoring meetings with clear expectations of processes to be followed.	The mentoring system did not get implemented with fidelity. A schedule was not developed.	Getting the right support to individuals is difficult.	Senior leadership is to take an active role in student support.
The strengths of staff members are to be used as form teachers with the varied cohorts in the senior school.	Staff strengths were utilized. Varied student cohorts were difficult to support adequately.	The availability of part time staff in the senior school had impact on support provided.	Reassign form teacher roles. Involve senior leadership in pastoral roles.
Explore opportunities for learning experiences in workplaces and tertiary environments to support chosen pathways.	Tertiary environments were explored. Ongoing difficulty accessing workplaces continued.	COVID-19 make access to workplaces difficult. An exploration of Christchurch tertiary providers happened.	Ensure tertiary opportunities are maintained.
The wider area school network is to be used to provide collegial and professional support for senior secondary staff.	Limited opportunities were explored for collegial and professional support from the area school network.	Disruptions to the school year led to fewer opportunities for collaboration.	Build and maintain links with Rai Valley, Karamea and South Westland Area Schools.

Reefton Area School: Analysis of Variance: Target 4 2022 Year 12/13 NCEA Achievement.

Resourcing and staffing is to be available to support online learning opportunities for students	Reefton AS provides a line for NetNZ. Students have access to online courses.	Very few senior students engage with online distance learning delivery.	Use the collaboration with Rai Valley, Karamea and South Westland to trial online delivery.
Senior assemblies will be strengthened to support effective school wide communications.	School wide communications were delivered through senior assemblies.	Student attendance impacted on this.	Ensure key school communications continue through senior assemblies.
Adequate release will be provided for the leadership team to provide pastoral support for students.	Senior leadership provided effective pastoral support for senior students.	A significant amount of senior leadership time was spent on pastoral support for senior students.	Pastoral support for senior students is to be a priority for the leadership of the kura.
Significant leadership roles for Year 11-14 students will be developed.	Significant leadership roles did not eventuate for Year 11-14 students. Student voice was not accessed regularly	Interruptions to the school year impacted. The availability of senior school leaders was limited.	Deliberately target and build student leadership opportunities.
The school is to address issues that have arisen from external moderation.	External moderation issues have been rectified. Procedures have been put in place.	Historical issues have been addressed. Training has been put in place.	Senior Syndicate meetings are used to ensure NZQA requirements are met.
Fully support the West Coast Pathways initiative in partnership with Development West Coast.	Students gained very little from participation in the West Coast Pathways initiative.	The school was already effectively monitoring outcomes for senior leavers.	Maintain Buller REAP links for NETs school leavers.
Implement attendance monitoring procedures including following up of non-attendance.	This became a huge issue for the school. Procedures were in place. Attendance outcomes were poor.	Students have responded to engagement issues by taking themselves out of individual classes.	Implement a school wide attendance strategy to ensure attitudes and support improve.

Reefton Area School: Analysis of Variance: Target 4 2022 Year 12/13 NCEA Achievement.

Recommendations / Planning for Next Year

The My Action Plan system is to be enhanced. There may be value introducing the system to other areas of the school. Parents and caregivers are involved in subject selection and course options.

Senior student support needs to be strengthened. Senior leadership is to take an active role in this provision. There needs to be a reassignment of form teacher roles. Pastoral support for senior students is to be a priority for the leadership of the kura.

Opportunities for workplace and tertiary experiences are to be maintained.

Build and maintain links with Rai Valley, Karamea and South Westland Area Schools to provide support for senior secondary staff. Use this collaboration with Rai Valley, Karamea and South Westland to trial online delivery and course options.

Deliberately target and build student leadership opportunities. Ensure key school communications continue through senior assemblies.

Senior Syndicate meetings are used to ensure NZQA requirements are met.

Maintain Buller REAP links to support those young people not in education, training or work.

Implement a school wide attendance strategy to promote active engagement in learning programmes.

Reefton Area School

Takatū-ana te ako ā-mate-noa. Engage in life long learning.

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Reefton

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Principal
Wayne Wright

W. Wright
Principal

March 1 2023

Kiwi Sport Funding Allocation

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$2,897.07 (GST exclusive)

Year 1-8 funding \$1,440.36

Year 9-13 funding \$1,456.71

The funding was spent on the employment of a sport director/coordinator through 2022.

Hannah Johnson (MOE) was employed 2019 at a cost of \$34,496.04

The number of students participating in organised sport remained the same. 100% of the school roll participated in organised sport.

W. Wright
Principal

Reefton Area School EEO Programme Report 2022/23

Teaching staff members have been consulted regarding the Reefton Area School EEO programme. The programme objectives were considered to still be relevant and important for the school to continue.

The following is a report of outcomes for the EEO programme for 2022/2023.

1. All staff have had the opportunity for staff development, and most are aware of the provision for individual PD. Most professional development is completed in school. Support staff have been given the opportunity for professional development specific to their roles. All staff have had professional development that would meet the expectation of their performance appraisal programme.
2. Most teaching staff have a significant area of responsibility with opportunity to lead staff meetings and demonstrate leadership in their area. A continuing focus for staff will be to take on roles equitably in the school to prevent high workloads of individuals.
3. Staff are made aware of most resources coming into the school. This usually occurs at syndicate/staff meetings. Curriculum team leaders are required to have oversight of the resources in their curriculum area; and should conduct regular culls and tidying of resource areas.
4. School wide events are well communicated in advance. Family considerations are taken into account with planned activities. Child-minding options are considered for staff with family commitments.
5. Staff member's capabilities are taken into consideration when planning school wide events. Staff members are not placed into roles that they are unable to complete effectively. Staff member's strengths are used. The school has made a range of accommodations to allow for staff circumstances.
6. Contractual obligations were met. Pastoral care was made available to support individual staff. The school has been proactive in providing support when required, including from outside sources. The school has done it's best to deal with disruptions to timetables and activities due to COVID and other events.

Appointments for the year were made under the conditions of Reefton Area School being an EEO employer.

Recommendations:

Ensure all staff are aware of, and have equitable access to professional learning opportunities.

Judy McKenzie EEO Co-ordinator

30 May 2023

Warren Johnstone
BDO Christchurch
Level 4, 287/293 Durham Street North,
Christchurch Central
CHRISTCHURCH 8013

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2022

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Reefton Area School (the School) for the year ended 31 December 2022 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter at appendix 1;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

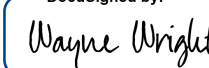
The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully,

DocuSigned by:

D61EC2A46077468

Presiding Member

DocuSigned by:

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Principal

Appendix 1 - Uncorrected misstatements

Description	Assets	Liabilities	Reserves	Profit
	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)
	\$	\$	\$	\$
Cyclical Maintenance Provision		10,036		(10,036)
Asset purchased expensed	9,644			(9,644)
Net Effect of misstatements:	9,644	10,036		(19,680)