

SILVERDALE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1482
Principal:	Cameron Lockie
School Address:	4 Longmore Lane, Silverdale 0932
School Postal Address:	4 Longmore Lane, Silverdale 0932
School Phone:	(09) 426-5510
School Email:	office@silverdaleprimary.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/
Alison Gilchrist	Presiding Member	Elected	September 2022
Faye McIlroy	Presiding Member	Elected	September 2025
Cameron Lockie	Principal ex Officio		
Nicola Kayes	Parent Representative	Elected	September 2022
Hayley Thow	Parent Representative	Elected	September 2022
Steven McCleery	Parent Representative	Elected	September 2022
Megan Catterall	Parent Representative	Elected	September 2022
Ann Jose	Parent Representative	Elected	September 2025
David Powles	Parent Representative	Elected	September 2025
Timothy Harrod	Parent Representative	Elected	September 2025
Nolan Jex	Parent Representative	Elected	September 2025
Mark Ralston	Staff Representative	Elected	September 2022
Donna Kitching	Staff Representative	Elected	September 2025

Accountant / Service Provider: Top Class Financial Management Services

SILVERDALE SCHOOL

Annual Report - For the year ended 31 December 2022

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Silverdale 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.

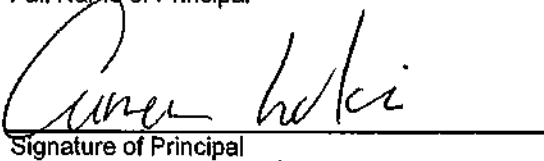
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Faye McIlroy
Full Name of Presiding Member

Cameron Lockie
Full Name of Principal


Signature of Presiding Member


Signature of Principal

31/5/23
Date:

31/5/23
Date:

Silverdale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	6,923,055	6,465,170	6,578,871
Locally Raised Funds	3	323,876	386,900	329,540
Interest Income		26,161	17,000	8,602
Total Revenue		7,273,092	6,869,070	6,917,013
Expenses				
Locally Raised Funds	3	129,273	144,100	74,456
Learning Resources	4	5,455,829	4,557,625	4,893,320
Administration	5	312,433	300,845	258,478
Finance		3,125	3,500	3,283
Property	6	1,664,430	1,978,250	1,395,433
Loss on Disposal of Property, Plant and Equipment		2,999	-	14,248
		7,568,089	6,984,320	6,639,218
Net Surplus / (Deficit) for the year		(294,997)	(115,250)	277,795
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(294,997)	(115,250)	277,795

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



Silverdale 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		2,745,618	2,745,618	2,340,964
Total comprehensive revenue and expense for the year		(294,997)	(115,250)	277,795
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		32,760	-	126,859
Equity at 31 December		2,483,381	2,630,368	2,745,618
Accumulated comprehensive revenue and expense		2,483,381	2,630,368	2,745,618
Reserves		-	-	-
Equity at 31 December		2,483,381	2,630,368	2,745,618

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.



Silverdale School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	625,722	886,953	1,422,946
Accounts Receivable	8	400,897	293,085	293,085
GST Receivable		27,794	8,263	8,263
Prepayments		29,139	13,962	13,962
Investments	9	1,000,000	1,000,000	1,000,000
		<u>2,083,552</u>	<u>2,202,263</u>	<u>2,738,256</u>
Current Liabilities				
Accounts Payable	11	455,632	342,236	342,234
Revenue Received in Advance	12	4,297	5,965	5,967
Provision for Cyclical Maintenance	13	62,995	-	-
Finance Lease Liability	14	19,110	12,039	18,443
Funds held for Capital Works Projects	15	75,000	531,318	531,318
Funds held on behalf of Kiwi Park Cluster	16	36,218	41,268	41,268
		<u>653,252</u>	<u>932,826</u>	<u>939,230</u>
Working Capital Surplus/(Deficit)		1,430,300	1,269,437	1,799,026
Non-current Assets				
Property, Plant and Equipment	10	1,189,687	1,561,605	1,113,105
		<u>1,189,687</u>	<u>1,561,605</u>	<u>1,113,105</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	109,563	187,987	141,787
Finance Lease Liability	14	27,043	12,687	24,726
		<u>136,606</u>	<u>200,674</u>	<u>166,513</u>
Net Assets		<u><u>2,483,381</u></u>	<u><u>2,630,368</u></u>	<u><u>2,745,618</u></u>
Equity		<u><u>2,483,381</u></u>	<u><u>2,630,368</u></u>	<u><u>2,745,618</u></u>

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



Silverdale School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,565,798	1,337,233	2,139,639
Locally Raised Funds		322,401	386,898	291,605
Goods and Services Tax (net)		(19,531)	-	(65,635)
Payments to Employees		(1,127,259)	(745,957)	(763,664)
Payments to Suppliers		(824,136)	(826,724)	(567,381)
Interest Paid		(3,125)	(3,500)	(3,283)
Interest Received		26,161	17,000	7,504
Net cash from/(to) Operating Activities		(59,691)	164,950	1,038,785
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(289,165)	(689,636)	(151,418)
Net cash from/(to) Investing Activities		(289,165)	(689,636)	(151,418)
Cash flows from Financing Activities				
Furniture and Equipment Grant		32,760	-	126,859
Finance Lease Payments		(19,760)	(11,307)	(8,136)
Funds Administered on Behalf of Third Parties		(461,368)	1	82,501
Net cash from/(to) Financing Activities		(448,368)	(11,306)	201,224
Net increase/(decrease) in cash and cash equivalents		(797,224)	(535,992)	1,088,591
Cash and cash equivalents at the beginning of the year	7	2,422,946	2,422,946	1,334,355
Cash and cash equivalents at the end of the year	7	1,625,722	1,886,954	2,422,946

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.



Silverdale School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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



d) Operating Lease Payments

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

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:
Building improvements to Crown Owned Assets
Furniture and equipment
Information and communication technology
Leased assets held under a Finance Lease
Library resources

20 years
5 - 18 years
4 years
Term of Lease
12.5% Diminishing value



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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Funds Held in Trust

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

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

o) Funds held for Capital works

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

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

p) Shared Funds

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



q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,565,798	1,337,233	1,542,814
Teachers' Salaries Grants	4,047,301	3,427,937	3,889,639
Use of Land and Buildings Grants	1,309,956	1,700,000	1,146,418
	6,923,055	6,465,170	6,578,871

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	165,766	180,000	160,508
Curriculum related Activities - Purchase of goods and services	149,996	159,900	100,969
Trading	518	1,000	372
Fundraising & Community Grants	7,596	21,500	23,197
Other Revenue	-	24,500	44,494
	323,876	386,900	329,540
Expenses			
Trading	404	900	626
Fundraising and Community Grant Costs	2,331	3,000	2,926
Other Locally Raised Funds Expenditure	126,538	140,200	70,904
	129,273	144,100	74,456
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	194,603	242,800	255,084



4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	144,906	192,340	117,006
Equipment Repairs	9,181	2,000	1,047
Information and Communication Technology	63,517	82,364	57,012
Library Resources	1,999	3,000	1,492
Employee Benefits - Salaries	4,915,698	3,943,671	4,416,223
Staff Development	80,535	100,250	66,552
Overseas Travel	7,665	-	-
Depreciation	232,328	234,000	233,988
	<u>5,455,829</u>	<u>4,557,625</u>	<u>4,893,320</u>

The purpose of the visit was to visit schools in Australia who are using the Structured Literacy Programme that we have introduced this year. The people that travelled were the Principal Cameron Lockie, Lynn Scott and Laura Webster.

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	8,400	10,000	8,201
Board Fees	3,599	4,560	4,100
Board Expenses	19,348	23,000	8,470
Communication	6,424	6,000	5,687
Consumables	26,852	26,000	11,776
Operating Lease	460	1,000	(6)
Other	14,514	22,750	12,599
Employee Benefits - Salaries	208,392	179,225	186,432
Insurance	13,571	12,000	10,067
Service Providers, Contractors and Consultancy	10,873	16,310	11,152
	<u>312,433</u>	<u>300,845</u>	<u>258,478</u>



6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,528	25,500	13,682
Consultancy and Contract Services	63,077	60,500	61,359
Cyclical Maintenance Provision	40,749	46,200	46,169
Grounds	101,100	7,300	3,858
Heat, Light and Water	39,865	48,000	38,771
Rates	369	350	370
Repairs and Maintenance	18,556	22,400	16,958
Use of Land and Buildings	1,309,956	1,700,000	1,146,418
Security	15,734	17,000	12,827
Employee Benefits - Salaries	55,496	51,000	55,021
	<u>1,664,430</u>	<u>1,978,250</u>	<u>1,395,433</u>

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

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	421,408	386,584	922,577
Short-term Bank Deposits	204,014	500,069	500,069
Cash	300	300	300
Cash and cash equivalents for Statement of Cash Flows	<u>625,722</u>	<u>886,953</u>	<u>1,422,946</u>

Of the \$625,722 Cash and Cash Equivalents, \$75,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$625,722 Cash and Cash Equivalents, \$36,218 is held by the School on behalf of the Kahui Ako COL cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	195	195
Interest Receivable	4,502	1,376	1,376
Teacher Salaries Grant Receivable	396,395	291,514	291,514
	<u>400,897</u>	<u>293,085</u>	<u>293,085</u>
Receivables from Exchange Transactions	4,502	1,571	1,571
Receivables from Non-Exchange Transactions	396,395	291,514	291,514
	<u>400,897</u>	<u>293,085</u>	<u>293,085</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,000,000	1,000,000	1,000,000
Total Investments	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	-				-	-
Grounds & Environment	567,028	200,094	-	-	(73,065)	694,057
Building Improvements	166	-	-	-	(33)	133
Furniture and Equipment	309,164	78,301	(380)	-	(64,922)	322,163
Information and Communication Technology	171,105	8,915	(2,618)	-	(70,560)	106,842
Leased Assets	39,679	22,744	-	-	(20,271)	42,152
Library Resources	25,963	1,854	-	-	(3,477)	24,340
Balance at 31 December 2022	1,113,105	311,908	(2,998)	-	(232,328)	1,189,687

The net carrying value of furniture and equipment held under a finance lease is \$42,153 (2021: \$39,677)

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Grounds & Environment	1,057,847	(363,791)	694,056	857,754	(290,726)	567,028
Building Improvements	15,505	(15,371)	134	15,504	(15,338)	166
Furniture and Equipment	833,064	(510,899)	322,165	769,090	(459,926)	309,164
Information and Communication T	475,279	(368,439)	106,840	484,974	(313,869)	171,105
Leased Assets	99,307	(57,155)	42,152	76,563	(36,884)	39,679
Library Resources	65,581	(41,241)	24,340	63,727	(37,764)	25,963
Balance at 31 December	2,546,583	(1,356,896)	1,189,687	2,267,612	(1,154,507)	1,113,105



11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	16,146	13,263	13,263
Accruals	12,579	15,097	15,097
Banking Staffing Overuse	7,387	-	-
Employee Entitlements - Salaries	396,395	293,227	293,227
Employee Entitlements - Leave Accrual	23,125	20,649	20,647
	<u>455,632</u>	<u>342,236</u>	<u>342,234</u>

Payables for Exchange Transactions	455,632	342,236	342,234
	<u>455,632</u>	<u>342,236</u>	<u>342,234</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	4,297	5,965	5,967
	<u>4,297</u>	<u>5,965</u>	<u>5,967</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	141,787	141,787	114,267
Increase to the Provision During the Year	40,749	46,200	27,520
Use of the Provision During the Year	(9,978)	-	-
Provision at the End of the Year	<u>172,558</u>	<u>187,987</u>	<u>141,787</u>
Cyclical Maintenance - Current	62,995	-	-
Cyclical Maintenance - Non current	109,563	187,987	141,787
	<u>172,558</u>	<u>187,987</u>	<u>141,787</u>

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



14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	22,712	12,039	21,290
Later than One Year and no Later than Five Years	29,150	12,687	26,911
Future Finance Charges	(5,709)	-	(5,032)
	<u>46,153</u>	<u>24,726</u>	<u>43,169</u>
Represented by			
Finance lease liability - Current	19,110	12,039	18,443
Finance lease liability - Non current	27,043	12,687	24,726
	<u>46,153</u>	<u>24,726</u>	<u>43,169</u>

15. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Canopy Project	456,318	-	(542,669)	86,351	-
New Build Stage 5	75,000	-	-	-	75,000
Totals	<u>531,318</u>	<u>-</u>	<u>(542,669)</u>	<u>86,351</u>	<u>75,000</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	75,000
Funds Receivable from the Ministry of Education	-

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Canopy Project	458,888	-	2,571	-	456,318
New Build Stage 5	-	87,832	12,832	-	75,000
Totals	<u>458,888</u>	<u>87,832</u>	<u>15,403</u>	<u>-</u>	<u>531,318</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	531,318
Funds Receivable from the Ministry of Education	-



16. Funds Held on Behalf of Cluster - COL

Silverdale School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	41,268	31,197	31,197
Funds Received from Cluster Members	16,925	28,732	28,732
Funds Received from MoE	12,345	11,520	11,520
Total funds received	70,538	71,449	71,449
Funds Spent on Behalf of the Cluster	(34,320)	(30,181)	(30,181)
Funds remaining	36,218	41,268	41,268
Funds Held at Year End	36,218	41,268	41,268

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,599	4,100
<i>Leadership Team</i> Remuneration	1,028,778	1,110,071
Full-time equivalent members	10	10
Total key management personnel remuneration	1,032,377	1,114,171

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 1 member and Property 2 members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	5 - 10	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	8	5
110-120	3	2
	11.00	7.00

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



19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

a) The contract for the New Build Stage 5 has not been signed off yet. The project is fully funded by the Ministry and \$87,832 has been received from the MOE of which \$12,832 has been spent on the project to balance date. The project has been

(Capital commitments at 31 December 2021)

a) \$540,635 contract for the Canopy over existing courts as agent for the Ministry of Education. The project is fully funded by the Ministry and \$458,888 is due from the MOE of which \$2,571 has been spent on the project to balance date. The project has been approved by the Ministry.

b) The contract for the New Build Stage 5 has not been signed off yet. The project is fully funded by the Ministry and \$87,832 has been received from the MOE of which \$12,832 has been spent on the project to balance date. The project has been approved by the Ministry.



(b) Operating Commitments

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

	2022 Actual \$	2021 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	625,722	886,953	1,422,946
Receivables	400,897	293,085	293,085
Investments - Term Deposits	1,000,000	1,000,000	1,000,000
Total Financial assets measured at amortised cost	<u>2,026,619</u>	<u>2,180,038</u>	<u>2,716,031</u>

Financial liabilities measured at amortised cost

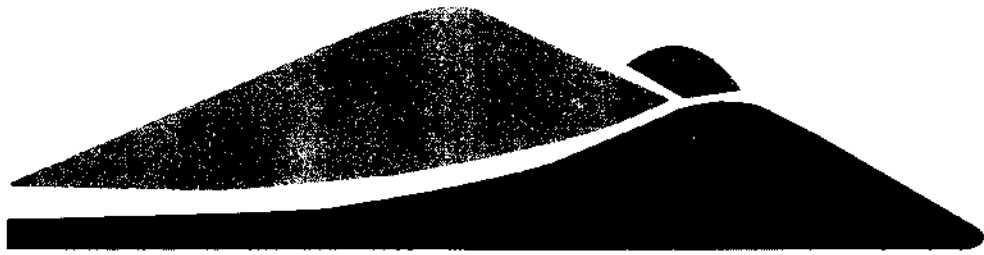
Payables	455,632	342,236	342,234
Finance Leases	46,153	24,726	43,169
Total Financial Liabilities Measured at Amortised Cost	<u>501,785</u>	<u>366,962</u>	<u>385,403</u>

23. Events After Balance Date

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



2022 Analysis of Variance

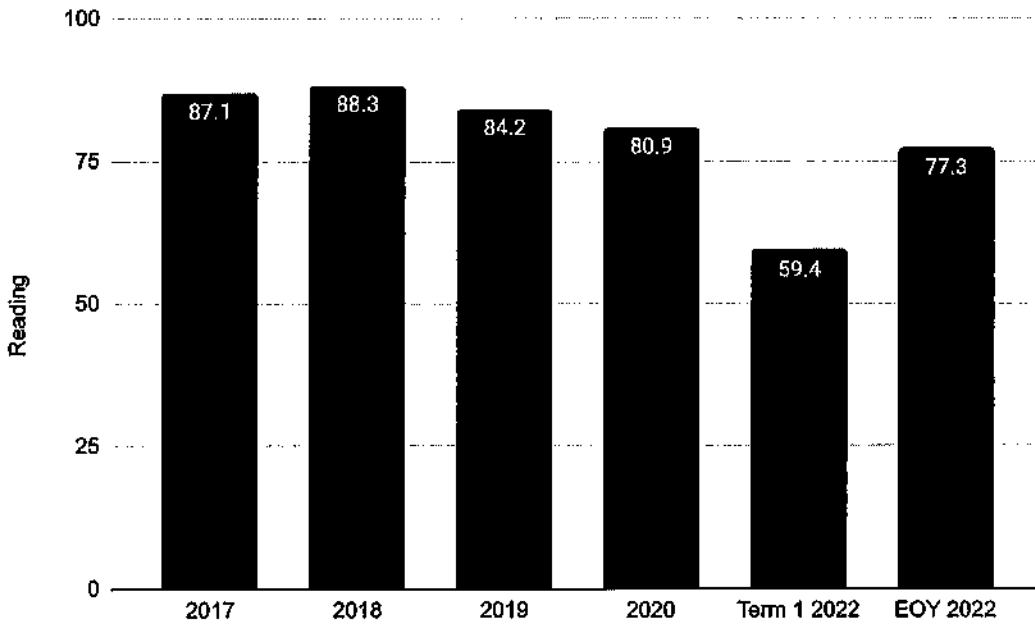


SILVERDALE
SCHOOL

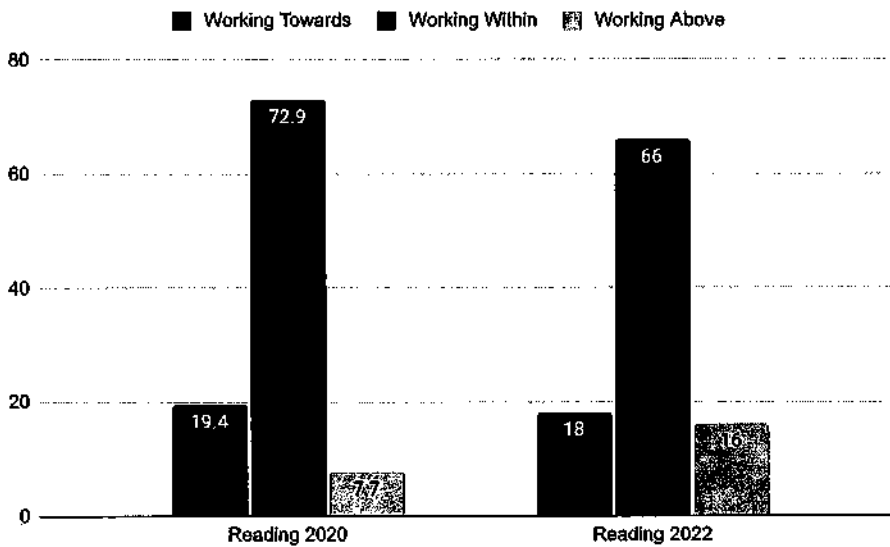
1. WHOLE SCHOOL READING DATA

1.1 Reading Curriculum Area - working within or above the expected NZ Curriculum Level

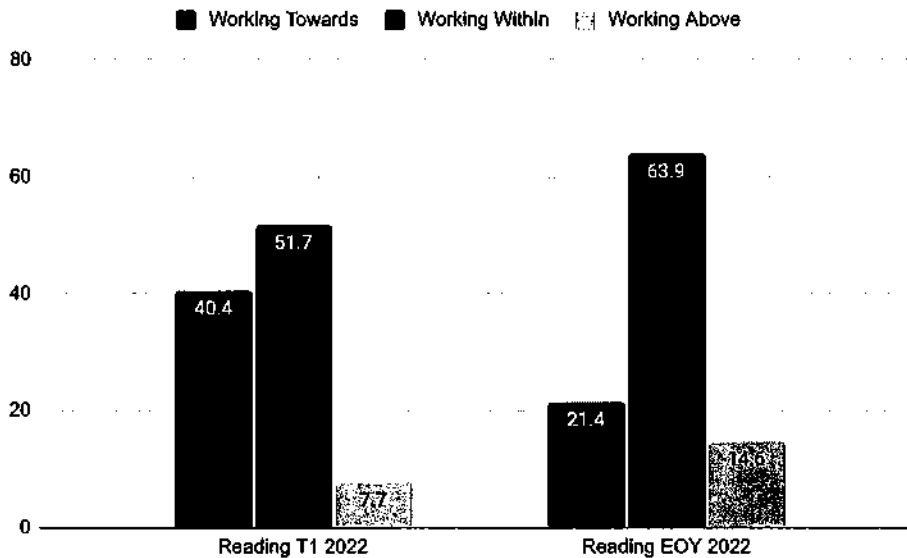
2017 Achievement Levels - 87.1%, 53 Māori (7 below NS, 13.2%) 3 Pasifika (1 below NS, 33.3%)
 2018 Achievement Levels - 88.3%, 48 Māori (6 working towards, 12.5%), 14 Pasifika (4 working towards, 28.6%)
 2019 Achievement Levels - 84.2%, 54 Māori (8 working towards, 14.8%), 24 Pasifika (5 working towards, 20.8%)
 2020 Achievement Levels - 80.9%, 58 Māori (16 working towards, 27.6%), 28 Pasifika (10 working towards 35.7%)
 Term 1 2022 Achievement Levels - 59.4%, 49 Māori (26 working towards, 53.1%), 19 Pasifika (10 working towards 52.6%)
 2022 Achievement Levels - 77.3%, 56 Māori (18 working towards, 32.1%); 20 Pasifika (4 working towards 20%)



1.2 2020/2022 Clean Whole School Data for Reading (exact same cohort of students compared between the two years - 506 students)



1.3 Term 1 2022/EOY 2022 Clean Whole School Data for Reading (exact same cohort of students compared between the beginning and end of 2022 - 710 students)



Please Note: a shift of less than 5% in any data set is not considered concerning and is within the acceptable variance to the Ministry of Education.

Analysis:

As expected there has been a significant upwards shift in Reading level achievement from the start of 2022 to the end of 2022.

40.4% of students began the year working below their expected level in Reading. This is a larger number of students working towards expected level than in past years, due to the previous year of impact from COVID. The end of 2022 showed a shift of 17.9% of students from working below expected level to within or above. 78.4% of students are now working at within or above their expected level.

Despite having two very disruptive years of education, there has been very little difference in end of year achievement results. This is great news and not one that is shared in other regions. This is only a difference of 3.6%.

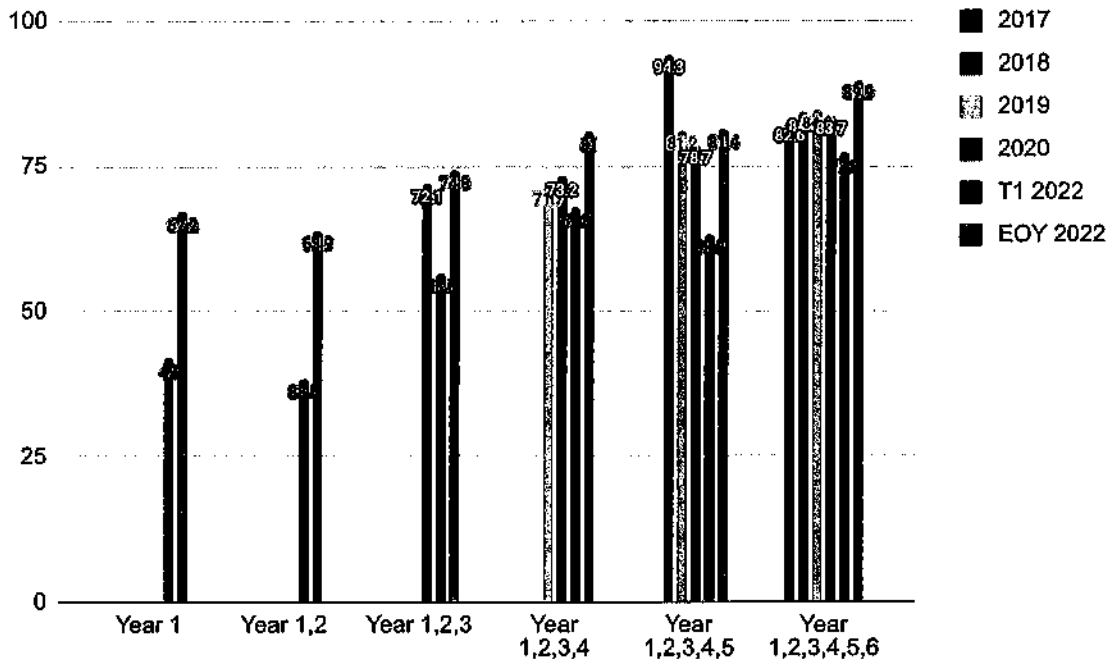
Clean Data across 2020-2022:

Pleasing to see is the gains made at the top end of this data set, when comparing those students who were present **across two data sets** (2020-2022). You can see that this has increased from 7.7 to 16% now working above the standard, a raise of 8.3%.

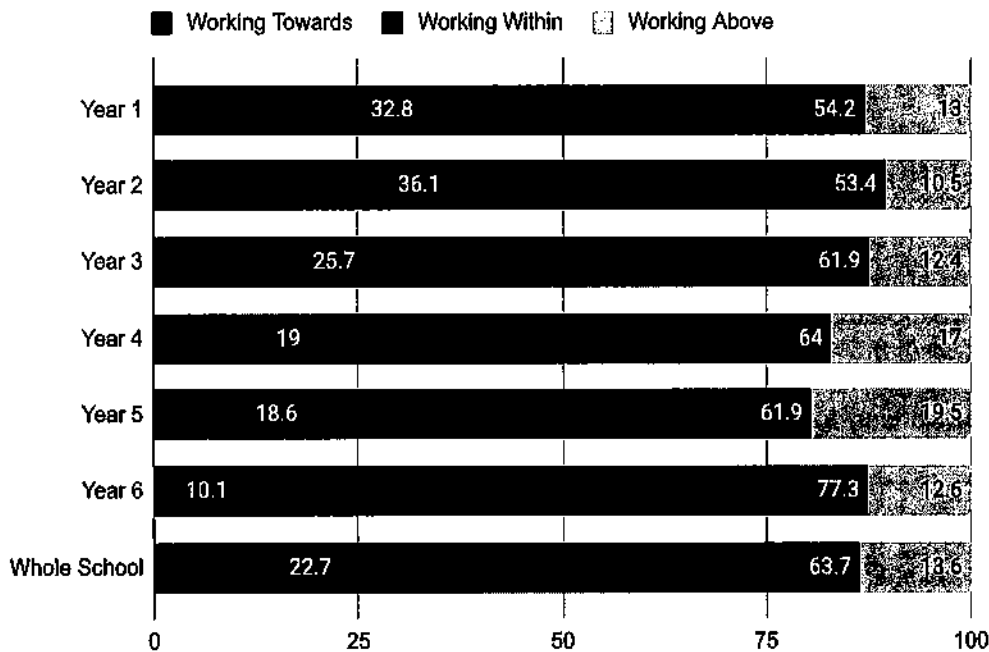
One thing to note is that the tail working towards the standard remains the same (1.4% decrease). This would be an area to focus on in 2023.

2. YEAR LEVEL DATA

2.1 Data Summary - Cohort Tracking Reading 2017 - 2022, Working Within or Above the Expected NZ Curriculum Level



2.2 2022 Reading: Year Levels, Working Towards, Within and Above



Analysis:

The top graph (2.1) shows how a cohort of students is performing across their years at Silverdale. This is a snapshot in time, taken at the end of each year and includes any students new to Silverdale School. The exception to this is for the Year 2022 where we have added in data from the end of Term 1 and Term 4. This is due to the fact that we did not collect data at the end of 2021 as we usually would (due to a disrupted year by COVID). Recording achievement levels for both Term 1 and Term 4 in 2022 data has enabled us to keep track of the student's achievement levels.

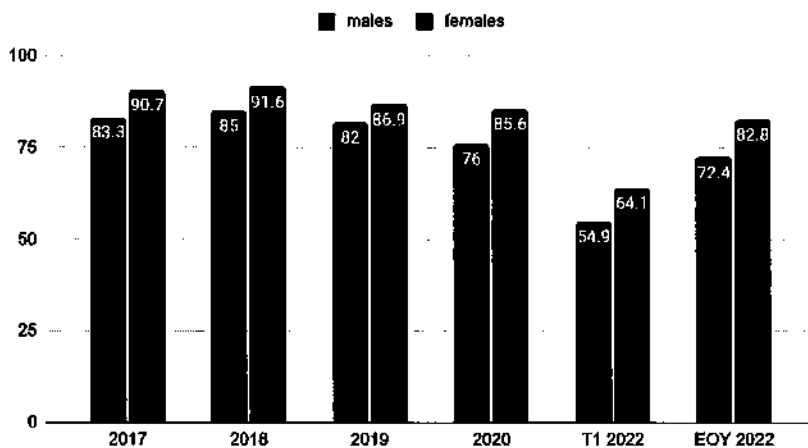
The current 2022 achievement for each year group is as follows:

Year 1 - 67.2%
Year 2 - 63.9%
Year 3 - 74.3%
Year 4 - 81%
Year 5 - 81.4%
Year 6 - 89.9%

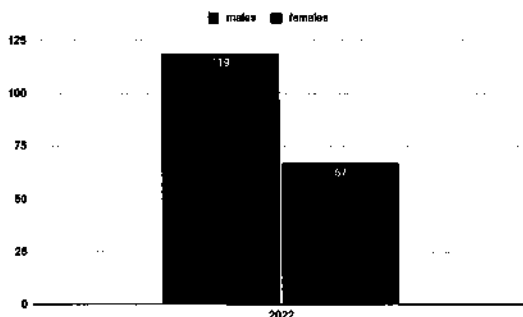
One thing to note in Graph 2.2, is that the Year 2 cohort is the least performing year level, followed closely by the Year 1 cohort. This was an expected outcome due to the significant disruption to schooling and ECE at a key time due to COVID, although still concerning, with 36.1% working towards. The same can be said in Year 1, where we saw a number of new 5yr olds arriving with either additional needs or the affects of missed ECE education through COVID trickling in. The highest achieving Year level is Year 6 with 89.9% working at or above expected level.

3. GENDER DATA

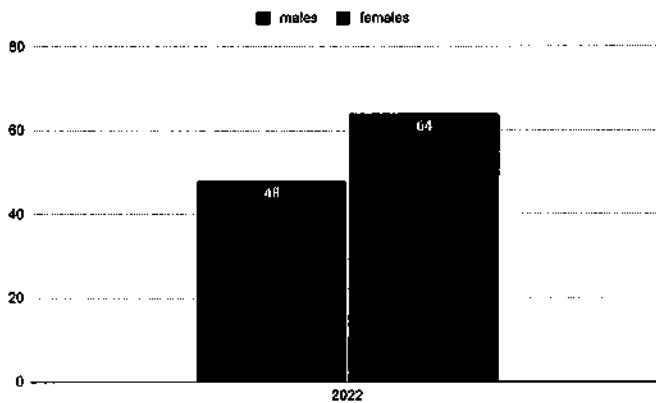
3.1 Reading Male vs Female 2017 - 2022, Working Within or Above the Expected NZ Curriculum Level



3.2 2022 Reading Male vs Female, Number of students Working Towards the Expected NZ Curriculum Level



3.3 2022 Reading Male vs Female, Number of students Working Above the Expected NZ Curriculum Level



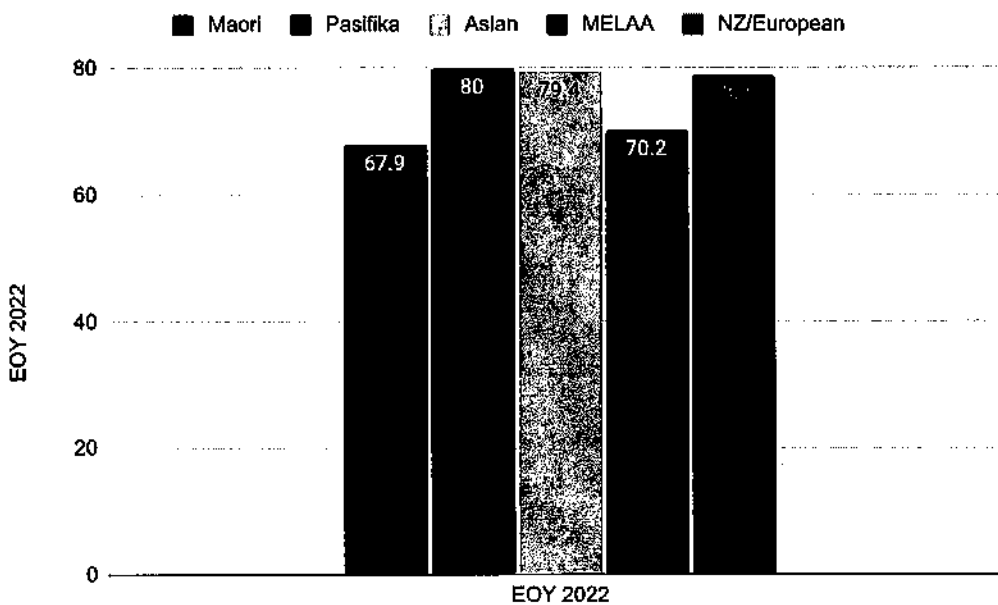
Analysis:

Across the whole school, the trend of females out performing our males when it comes to reading achievement continues to remain true. There is a difference of 10.4% between the two genders. This gap has increased from our 2020 data which showed a gap of 9.6%. However, as it is less than 5% it is not seen as significant.

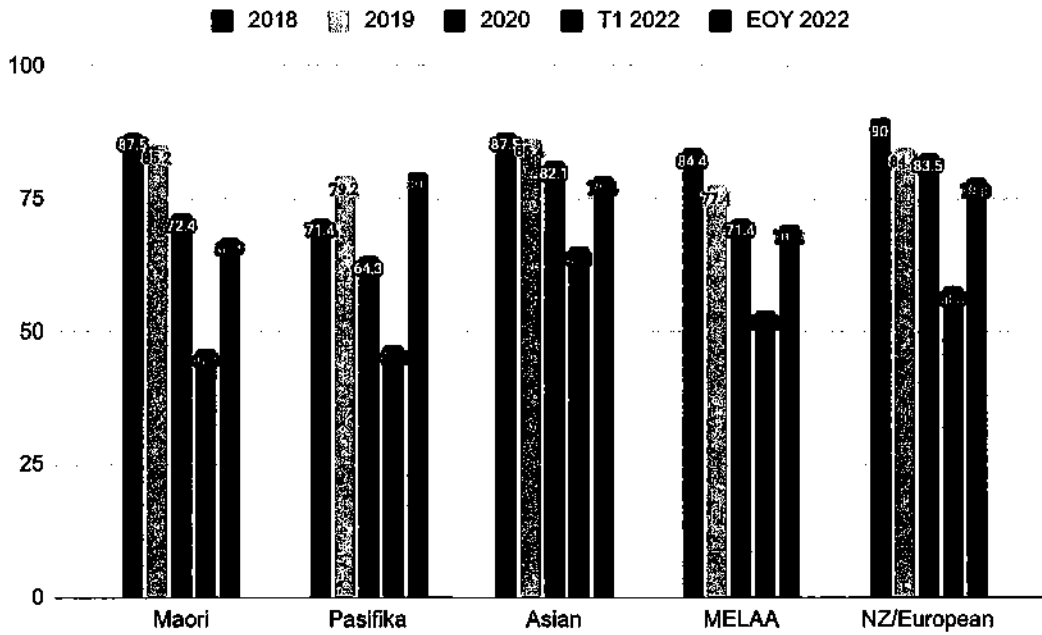
Males - 72.4% working within or above (of the 431 male students)
 Females - 82.8% working within or above (of the 390 female students)

4. ETHNICITY DATA

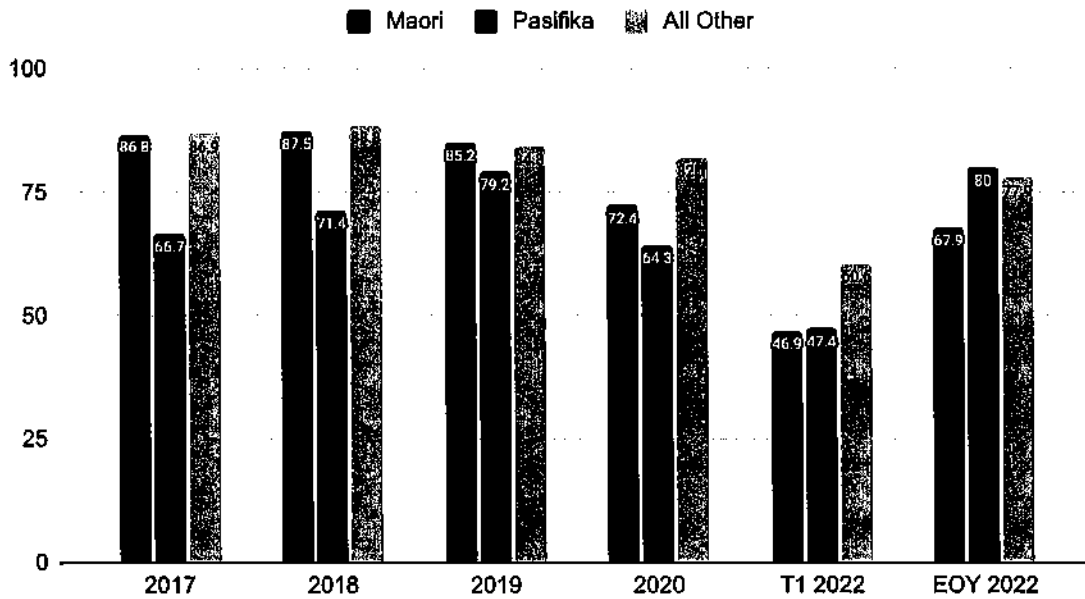
4.1 2022 Comparison of Ethnicity: All Reading working Within or Above the Expected NZ Curriculum Level



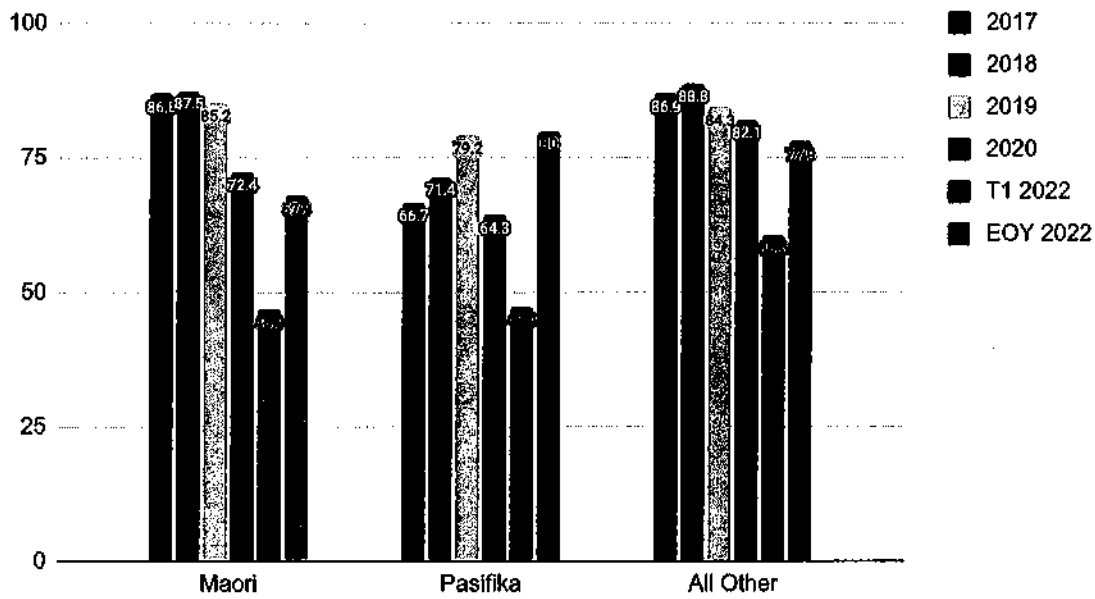
**4.2 2018-2022 Comparison of Ethnicity: All
Reading Working Within or Above the Expected NZ Curriculum Level**



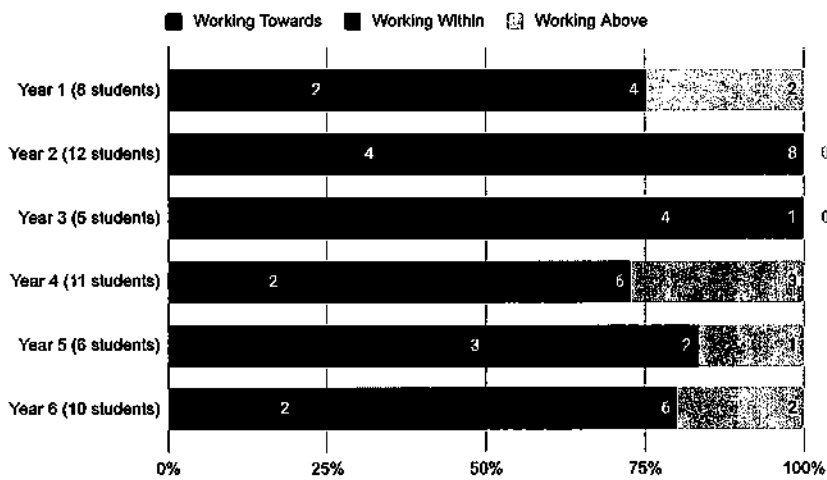
**4.3 Comparison of Ethnicity: Māori, Pasifika, Other
Reading 2017 -2022, Working Within or Above the Expected NZ Curriculum Level**



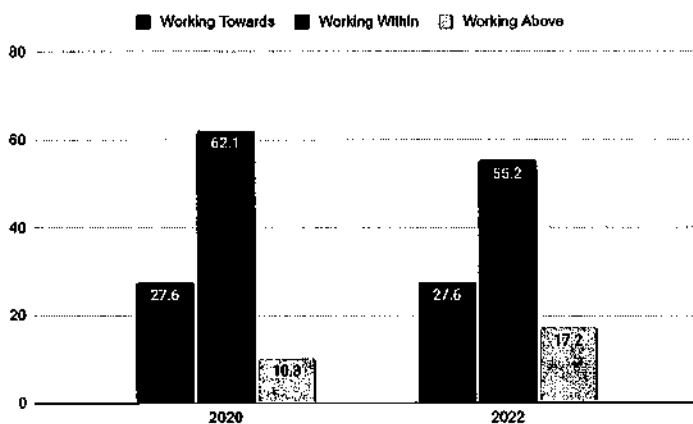
4.4 Comparison Between Ethnicity Year on Year, Reading 2017 -2022, Working Within or Above the Expected NZ Curriculum Level



4.5 2022 Number of Māori students Working Towards, Within and Above

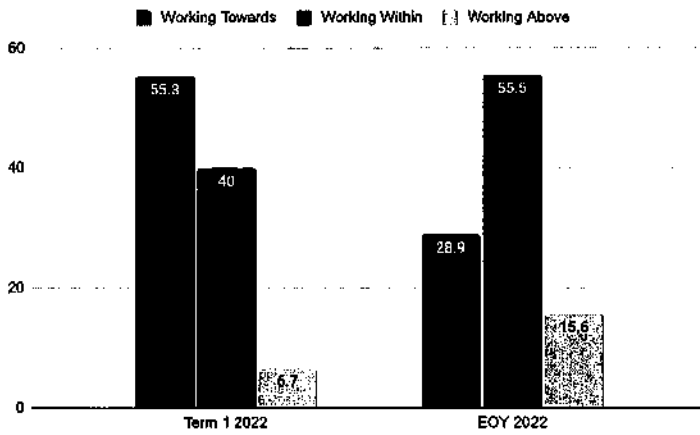


4.6 Clean Data - 29x Māori Students Across Two Years - 2020 vs 2022



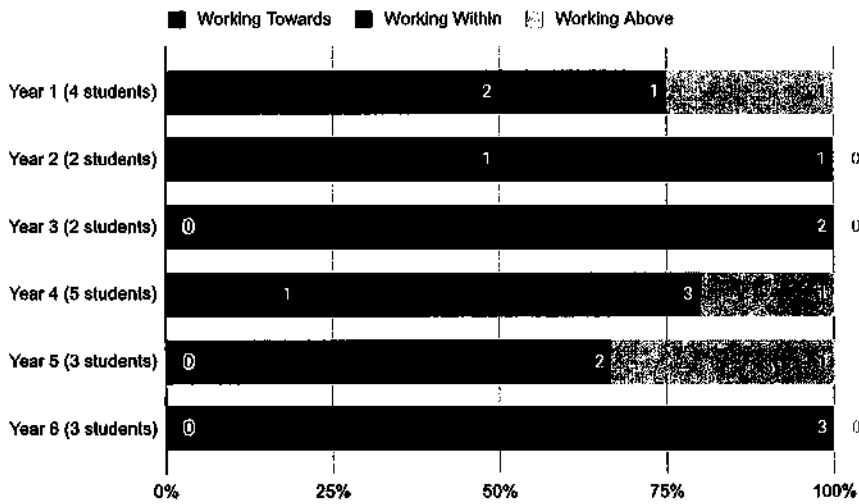
< IMPROVEMENT - some now above

4.7 Clean Data - 45x Māori Students Across Term 1 2022 and EOY 2022

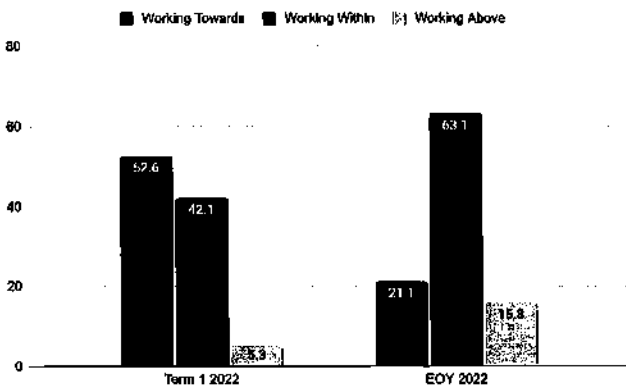


<SIGNIFICANT IMPROVEMENT - of students moving from working towards to within or above

4.8 2022 Number of Pasifika students Working Towards, Within and Above

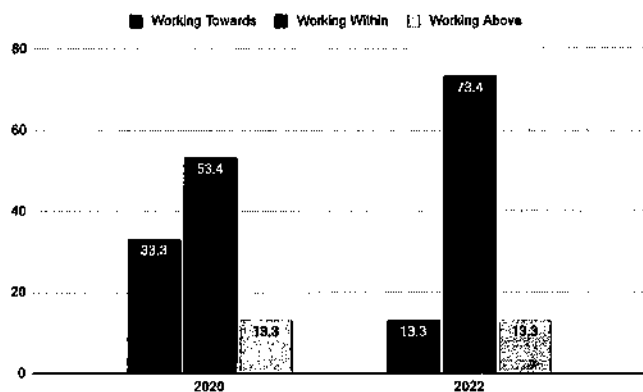


4.9 Clean Data - 19x Pasifika Students Across Term 1 2022 and EOY 2022



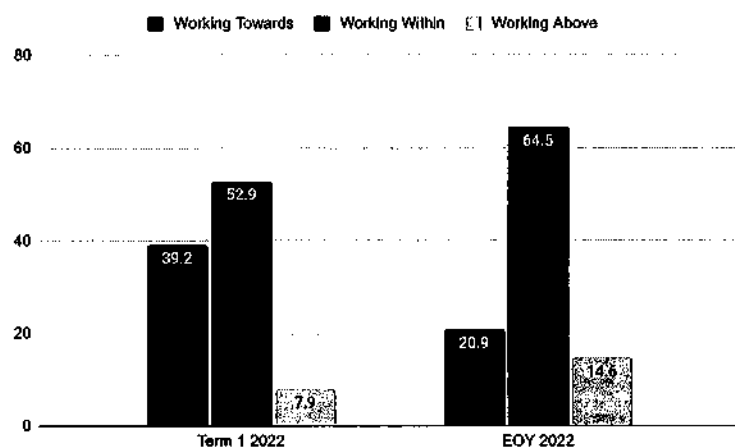
< SIGNIFICANT IMPROVEMENT of students moving from working towards to within or above

4.10 Clean Data - 15x Pasifika Students Across Two Years - 2020 vs 2022



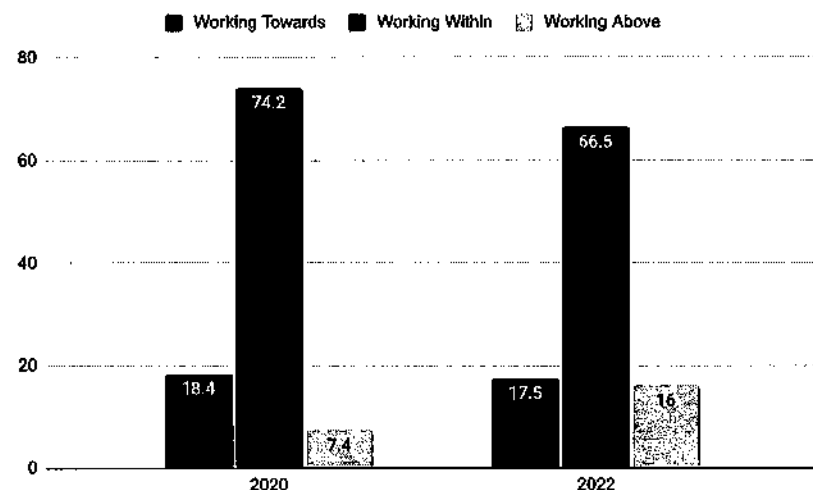
< SIGNIFICANT IMPROVEMENT of students moving from working towards to within

4.11 Clean Data - 646x All Other Ethnicity (Asian/MELLA/ NZ European) Students Across Term 1 2022 and EOY 2022



<SIGNIFICANT IMPROVEMENT of students moving from working towards to within or above

4.12 Clean Data - 462x All Other Ethnicity (Asian/MELLA/ NZ European) Students Across Two Years - 2020 vs 2022



< IMPROVEMENT - some now above

Analysis:

Māori	67.9% of the 56 students are achieving within or above expected level
Pasifika	80% of the 20 students are achieving within or above expected level
Asian	79.4% of the 252 students are achieving within or above expected level
MELAA	70.2% of the 84 students are achieving within or above expected level
NZ/European	78.8% of the 406 students are achieving within or above expected level
Other	There are less than 3 students in this sub group, so will not be reported on.

Clean Data across 2020-2022:

- **Māori students**

When comparing the achievement over time (*Māori students present in both 2020 and 2022*), we can see that there **has been an improvement in achievement** for this group of children. Of those 29x Māori students, **6.9% of them have improved** and are now considered working above their expected levels. Noticeable too is those who were working towards expected level have remained there. This would be the area to focus on.

We know that this subgroup was the hardest to reach throughout the COVID lockdowns and did not engage in learning throughout this time. Culturally, *kanohi ki te kanohi / face to face learning* is the best way, hence we have started making traction now in 2022 and into 2023. The less disruptions to this way of being, the better the outcomes for this cohort.

- **Pasifika students**

When comparing the achievement over time (*Pasifika students present from 2020 and 2022*), we can see that there has been a **significant improvement in achievement** for this group of children. Of those 15 x Pasifika students, **20% of them have improved** and are now considered 'working within' their expected levels. Those who were 'above' expected levels **have remained there**.

- **All Other - NZ European / Asian / MELLA**

Unfortunately eTap would not allow us this time to break this data down into individual ethnicities, only for Māori and Pasifika. We have still presented this as one collective group even though we know they are unique in their own right.

In this cohort, including just those students who were here in 2020 and again in 2022, there are 462 students. Similar to that of our Māori students, this collective group has only shown improvements in the number of students working above (an increase of 8.6%).

Students working towards the standard remained the same (0.9% improvement, which is not notable).

3. Curriculum Structure - (How was it taught?)

Team Te Ōhanga

Reading is integrated throughout the day in all curriculum areas. This year's overarching concept of Change allowed for integration, particularly with Aotearoa Histories, Writing, Science and Social Science. *Wā Rapu* lends itself to those students who are wanting to investigate further based on their interests, with a range of fiction and non-fiction texts displayed around the room. Provocations/invitations to play are offered based on student interest and engagement. There is a literacy and reading area in each classroom to promote and encourage the interest in reading and using a range of different materials to ignite this passion.

Guided reading is taught every week Monday-Thursday. Students are grouped and taught based on gaps identified on SchoolTalk, and other assessments completed by the teacher. Each class also has a shared weekly poem and big book to explore new vocabulary, language and ideas. Most junior classes enjoyed joining up with a big buddy class this year for shared reading.

Yolanda Soryl phonics is taught daily. Until now tracking books have been used to assess alphabet knowledge and high frequency word lists. With a move into structured literacy in 2023 we will move to using external assessments and SchoolTalk to track progress.

Team Kiwi

Reading is integrated throughout the day in all curriculum areas. This year's overarching concept of Change allowed for integration, particularly with Aotearoa Histories, Writing, Science and Social Science.

Guided reading is taught at different times of the day Monday - Thursday depending on the classroom timetable. Each week there is a big book and poem. The poem is used to explore different punctuation, rhyming and word vocabulary. The big book is a launching pad for focusing on various language features, comprehension, retelling and punctuation. All texts selected by the teacher were based around student interests to align with this year's overarching concept of change.

Yolanda Soryl Phonics is taught everyday throughout the team. Learning Assistants were used by students who needed extra support to boost their reading. This year they began using a structured literacy approach to raise learning achievement.

Team Pukeko

Reading is linked into oral and written language. Children are read to (class novel) with (Shared, buddy and guided reading) and read books independently based on needs. Our reading programme includes opportunities for scaffolded learning through shared books, explicit teaching of strategies during guided reading and the implementation of a phonics programme. Phonics teaching is supplemented by recommended phonics resources and teacher training or expertise.

Reading is also linked into our inquiry topic. For example exploring both fiction and non-fiction texts with a communication message and technology focus. What children explore through reading they then put into practice through writing.

Team Pukeko teachers listen to their focus children read daily. These children are on an individualised programme with specific learning progressions to focus on. Incorporated into these programmes are also phonics and a high frequency word focus.

Students take a book home Monday to Thursday to read to whānau / families.

At different times of the day students are encouraged to complete a range of reading activities from: reading to a buddy or reading independently during Sustained Silent Reading. There is a focus on reading for comprehension, meaning and building vocabulary to sustain and develop the English language. This also includes the use of Te Reo in everyday contexts and as students develop their Te Reo skills they become more confident reading texts that have a true New Zealand flavour. Decodable texts are being used more frequently in classroom contexts. These books are not sent home as readers.

Students are grouped in a variety of ways, both mixed and ability. Children who are not yet fluent are grouped by ability for guided reading groups. This is done using Probe, PM Running Records and overall teacher judgement. Within these groups there can still be mixed ability as some groups span over one year ability.

SchoolTalk planning templates and Silverdale School progressions are used to decide learning intentions for each group. Individual / group progress is regularly entered onto SchoolTalk. As with all teams, strategies relevant to group needs are taught during guided reading. Students not working with the teacher complete / choose from a variety of literacy tasks including Epic and Sunshine Classics.

Team Tui

Students are grouped in both mixed and fixed ability groups for various tasks. Shared reading is being done in class and is based around the UbD context. Vocabulary is unpacked and new concepts are introduced through the shared text.

Students are read to as a class novel, sometimes linked to UbD, followed up with discussions.

SchoolTalk progressions are used to inform teaching and next steps. Workshops are needed based on SchoolTalk gaps. Reading strategies and fluency are both covered in workshops. Reading responses are used to gauge comprehension and understanding.

Students have the opportunity to support younger readers through buddy reading opportunities.

In some classes, TA's are used to support reading groups, workshops and to build fluency and confidence in reading.

Reading text choices are mindful of high interest particularly for boys as a focus group.

two classes in Tui have used a structured literacy approach throughout the year. Children have been grouped according to their structured literacy needs and explicitly taught.

4. School programmes / Tracking and Coverage - (What was taught?)

Next steps are determined by SchoolTalk progressions/gap analysis.

Te Ohanga - Learning Assistants were used to take small groups/individual students to focus on alphabet knowledge, high frequency word recognition and work on reading mileage. Running Yolanda Soryl Buzz programme.

Team Kiwi and Pukeko create and share reading plans. Teachers use planning formats for guided reading sessions to suit. Some teachers use the reading plans or have adapted them which have the school progressions recorded. A couple of teachers have experimented with using The Code.

Team Tul - Small groups and individuals - some teachers use the reading plans or have adapted them which have the school progressions recorded. Students have individual agency and independence in responses to texts and use SchoolTalk progressions. Two classes have used The Code and also used IMSLE approach.

Reading is linked into our overarching concepts and long term plans for other curricular areas. This enables students to learn different genres in a real life context, applying their skills in a practical way.

The use of Eduplanet 21 and the addition of SchoolTalk progressions into this platform allows teachers to easily link literacy progressions into other curriculum areas. This enables us to analyse and track which SchoolTalk progressions and Achievement objectives from the NZ curriculum have been covered.

5. Professional Development - (What professional development did the team/school have?)

- 5 teachers attended 'The Code' training
- 1 Tui teacher attended IMSLE Accredited Structured Literacy training
- 2 DP's attended Better Start Literacy Facilitator training
- 4 Learning Assistants completed PD in using the Ideal Platform training (literacy)

6. School Resources - (What resources were purchased in 2022?)

- Non-fiction and fiction PM readers
- Decodables were purchased for school-wide use
- Yolanda Soryl Word Cards and storage
- Probe kids
- Adrienne Gear Reading Power books
- Alphabet books for Year 0
- Literacy games for Year 2 team
- IDEal Platform for LA's
- Novel Sets for Senior School
- Middle School Introduction Chapter Books
- Kiwi Kids News Subscription
- Top Teaching Tasks Subscription

7. 2023 Budget Considerations - (Does the budget need to change in 2023? If yes, why?)

- Increase decodable texts and resources for teachers
- Professional Development school-wide on Structure Literacy
- SchoolTalk adaptations

8. Next Steps for 2023 - (How can we improve our teaching and learning programmes?)

- Te Ohanga and Kiwi to run Better Start Literacy Approach.
- Introduction of Structured Literacy using a school-wide approach
- Update SchoolTalk progressions across all literacy areas

Next Steps to Raise the achievement of different cultures:

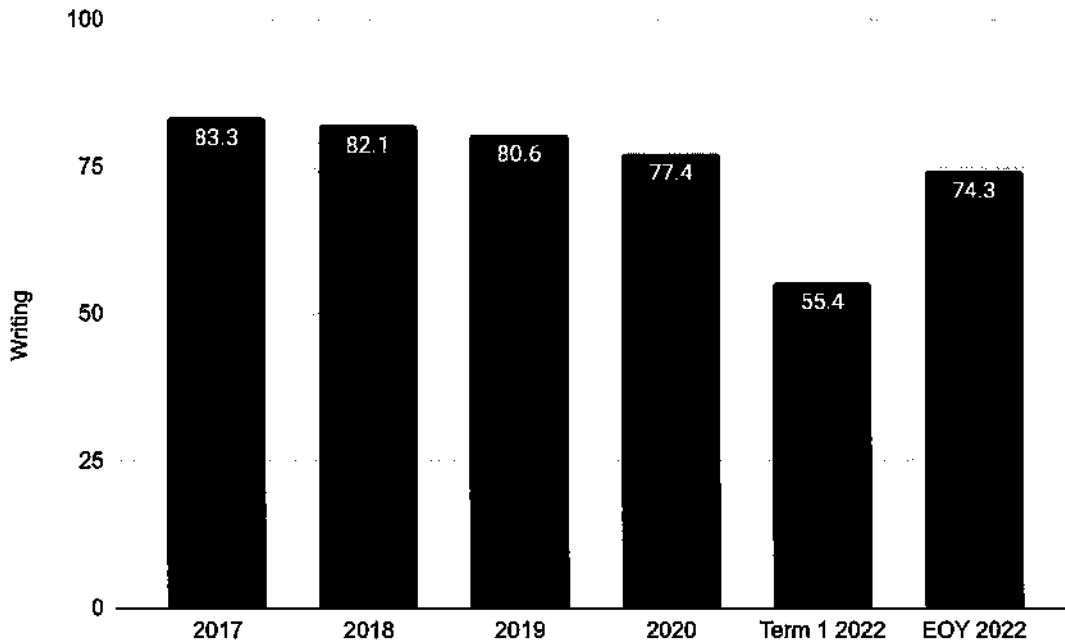
Continue to share texts from a wide range of cultural backgrounds. Support students with ESOL by offering opportunities to learn new vocabulary and to make connections prior to reading. ESOL students will continue to be supported through Silverdale's ESOL programme. Provide multiple opportunities for authentic oral language use. Use think alouds to show students the strategy used. Include ESOL students in plenty of group work, with opportunities to practise. Differentiate text levels with the same learning outcomes.

- PLD for developing our local curriculum so that it is accessible and engaging for our Pasifika students. This should see an increase in Pasifika achievement.
- Draw on the expertise of Kahui Ako teachers to enrich our programmes for learners of all cultures. All areas of Kahui can contribute to this.
- Implementation of Histories Curriculum to explore, through texts in context, different aspects of NZ history and culture.
- Continue to offer the wider aspects of cultural engagement now that all COVID visitor restrictions have ceased to be a need - e.g. Kapa Haka, Taiaha, Powhiri, Hibiscus Tuakaka/Pasifika Dance Group. We know that for our Māori and Pasifika learners this is the most significant contributor to their overall success. When they can see themselves fitting in and being an integral part of the kura , and their culture being celebrated we see their achievement climb

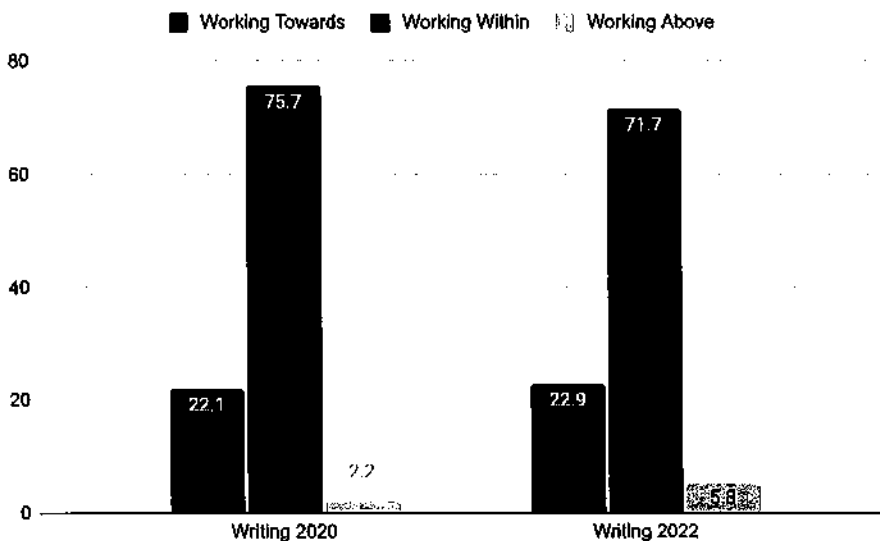
1. WHOLE SCHOOL WRITING DATA

1.1 Writing Curriculum Area - working within or above the expected NZ Curriculum Level

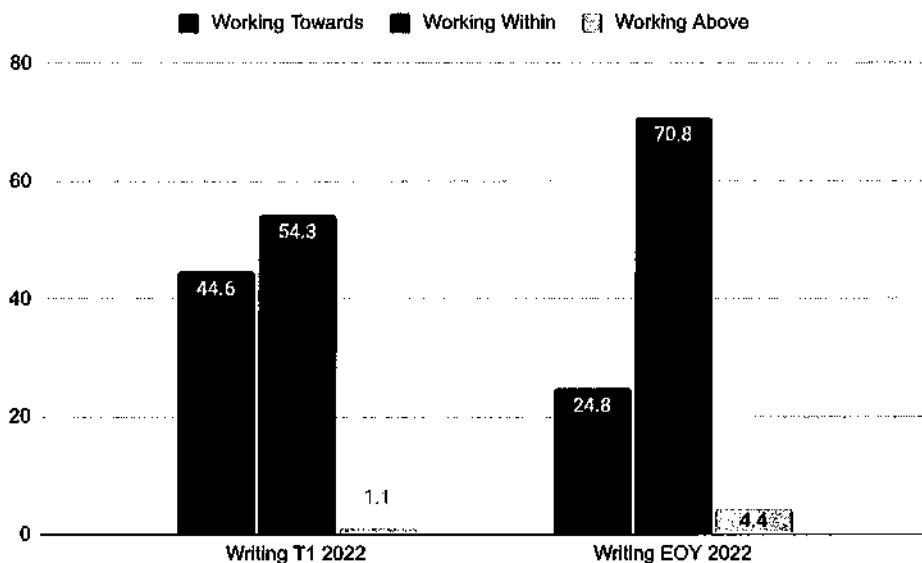
2017 Achievement Levels - 83.3%, 53 Maori (11 below NS, 20.8%) 3 Pasifika (1 below NS, 33.3%)
 2018 Achievement Levels - 82.1%, 48 Maori (8 working towards, 16.7%), 14 Pasifika (2 working towards, 14.3%)
 2019 Achievement Levels - 80.6%, 54 Maori (8 working towards, 14.8%), 24 Pasifika (4 working towards, 16.7%)
 2020 Achievement Levels - 77.4%. 58 Maori (16 working towards, 27.6%), 28 Pasifika (14 working towards, 50%)
 Term 1 2022 Achievement Levels - 55.4%. 49 Maori (29 working towards, 59.2%), 19 Pasifika (8 working towards, 42.1)
 EOY 2022 Achievement Levels - 74.3%. 56 Maori (24 working towards, 42.9%), 20 Pasifika (6 working towards, 30%)



1.2 2020/2022 Clean Whole School Data for Writing (exact same cohort of students compared between the two years - 506 students)



1.3 Term 1 2022/EOY 2022 Clean Whole School Data for Writing (exact same cohort of students compared between the beginning and end of 2022 - 710 students)



Please Note: a shift of less than 5% in any data set is not considered concerning and is within the acceptable variance to the Ministry of Education.

Analysis:

As seen in the above graphs, our current **whole school** data for writing shows that 74.3% students in the 2022 cohort are working within their expected curriculum level. This is just 3.1% shy of our EOY 2020 results.

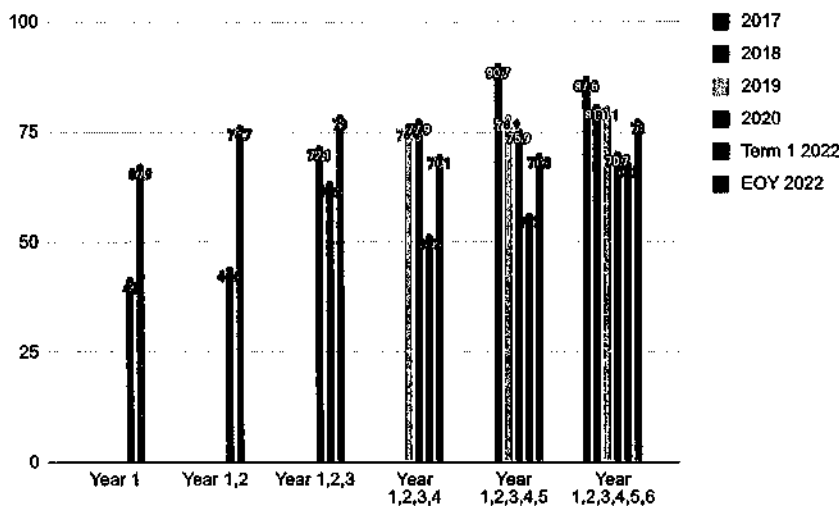
Clean Data across 2019-2020:

When comparing those students who were present **across two data sets** (2020-2022) you can see that our Writing data has remained identical in results. There was no change in those who were working towards the standard, however positive were the gains made at the top end, with a very small shift of 3.1% more students now working above the standard. Although a gain, this increase isn't significant and we would say we have simply maintained and clawed back our original 2020 results after the disruptive two years of COVID that was.

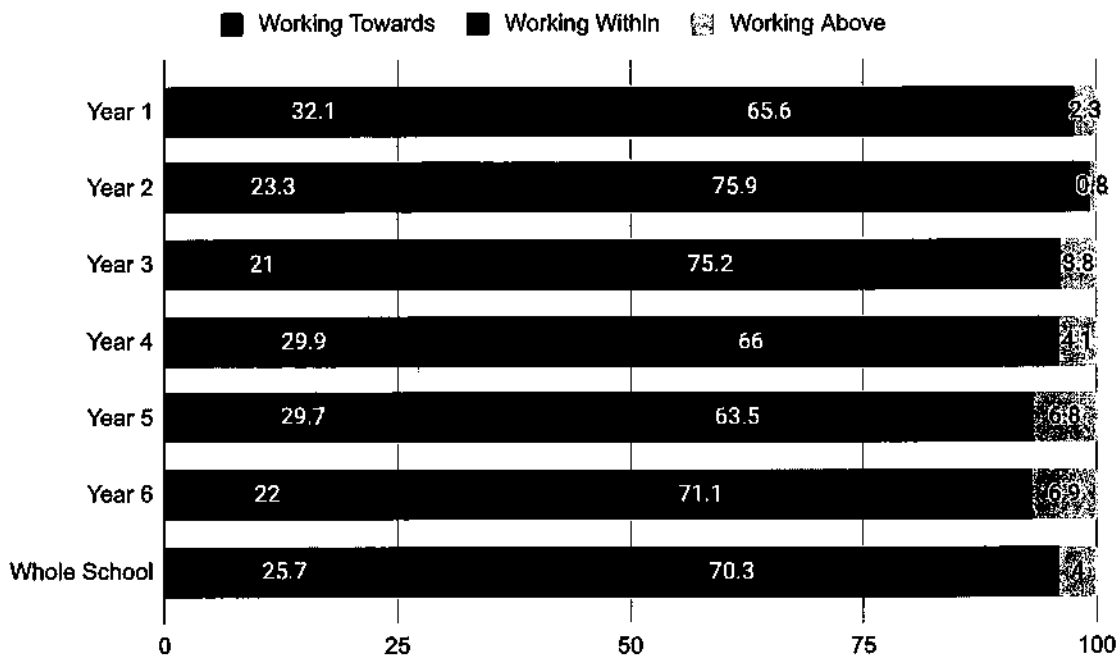
2. YEAR LEVEL DATA

2.1 Data Summary - Cohort Tracking

Writing 2017 - 2022, Working Within or Above the Expected NZ Curriculum Level



2.2 2022 Writing: Whole School, Working Towards, Within and Above



Analysis:

The top graph (2.1) is a snapshot in time. Although you can see some dip and raises in each year level, it needs to be noted that this is not clean data. The Year 1 cohort is performing the least with 32.1% working towards the standard. As mentioned, this is something we expected would be the case and is the exact same result as they held in Reading. What was more surprising was the Year 2 cohort did better in Writing compared to their Reading results (76.7 for Writing compared to 63.9 for Reading).

The current 2022 achievement for each year group is as follows

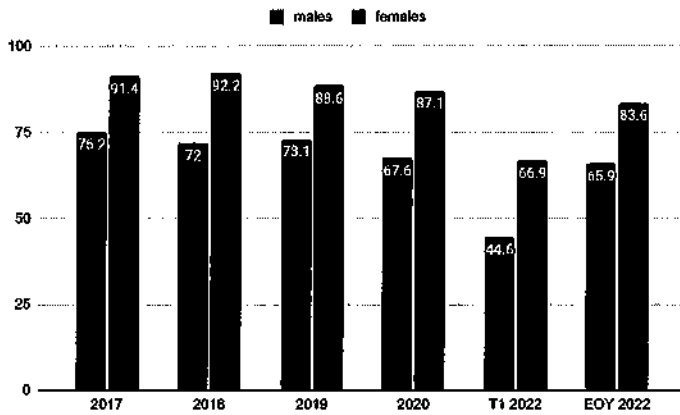
- Year 1 - 67.9%
- Year 2 - 76.7%
- Year 3 - 79%
- Year 4 - 70.1%
- Year 5 - 70.3%
- Year 6 - 78%

Interestingly, when you compare both literacy sets (Reading to Writing data), the Year Four and Five cohorts show a significant difference between these two sets, whereas the other year levels have nearly identical achievement for both. It shows that our writing data is not on par with that of our reading data despite both being literacy.

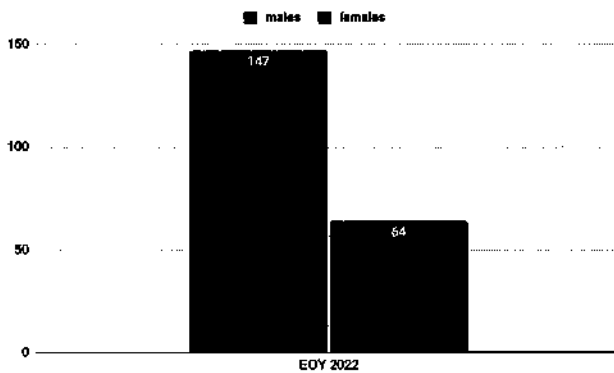
- Year 4 - 81% for Reading 'vs' 70.1% for Writing
- Year 5 - 81.4% for Reading 'vs' 70.3% for Writing

3. GENDER DATA

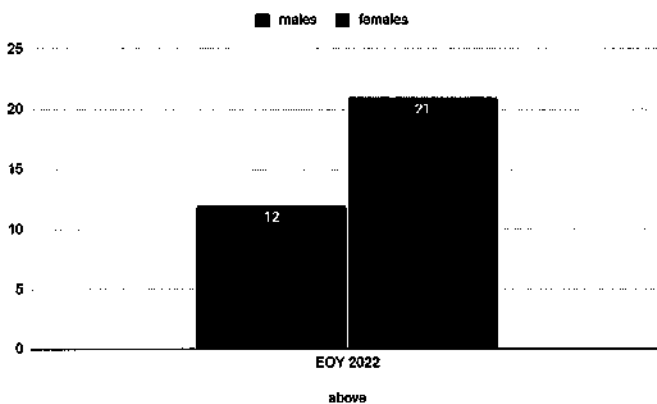
3.1 Writing Male vs Female 2017 - 2022, Working Within or Above the Expected NZ Curriculum Level



3.2 2022 Writing Male vs Female, Number of students Working Towards the Expected NZ Curriculum Level



3.3 2022 Writing Male vs Female, Number of students Working Above the Expected NZ Curriculum Level



Analysis:

Across the whole school, it is evident that our females are out performing our males when it comes to Writing achievement. There is a difference of 17.7% between the two genders, down from 19.5% the previous year. Interestingly the gap in Reading is just 10.4%.

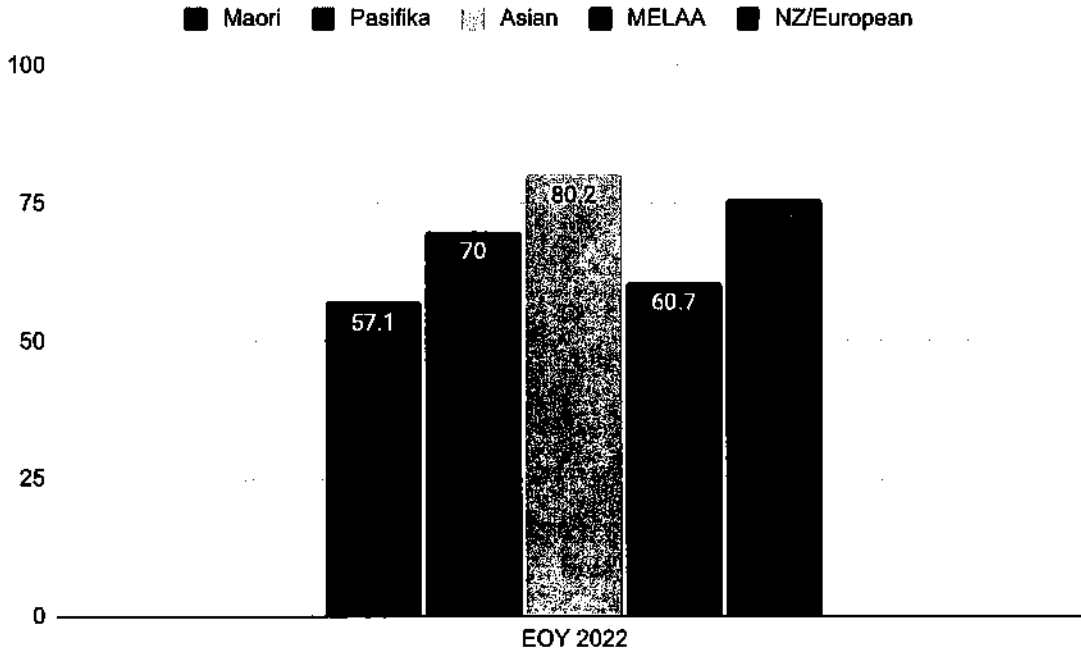
Males - 65.9% (of the 431 male students)

Females - 83.6% (of the 390 female students)

4. ETHNICITY DATA

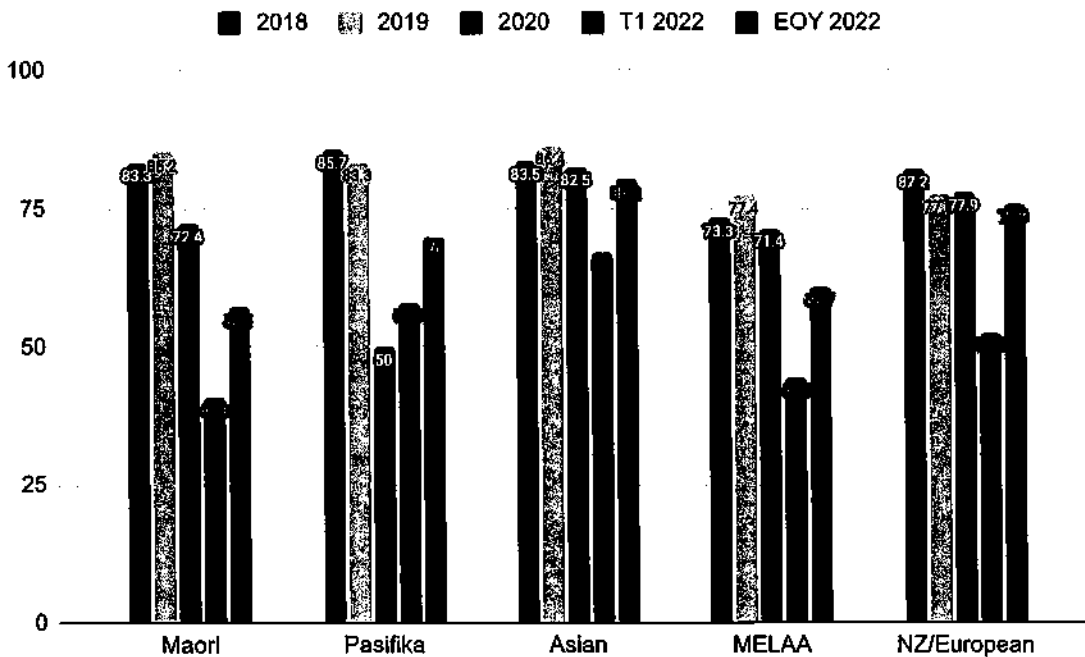
4.1 2022 Comparison of Ethnicity: All

Writing working Within or Above the Expected NZ Curriculum Level

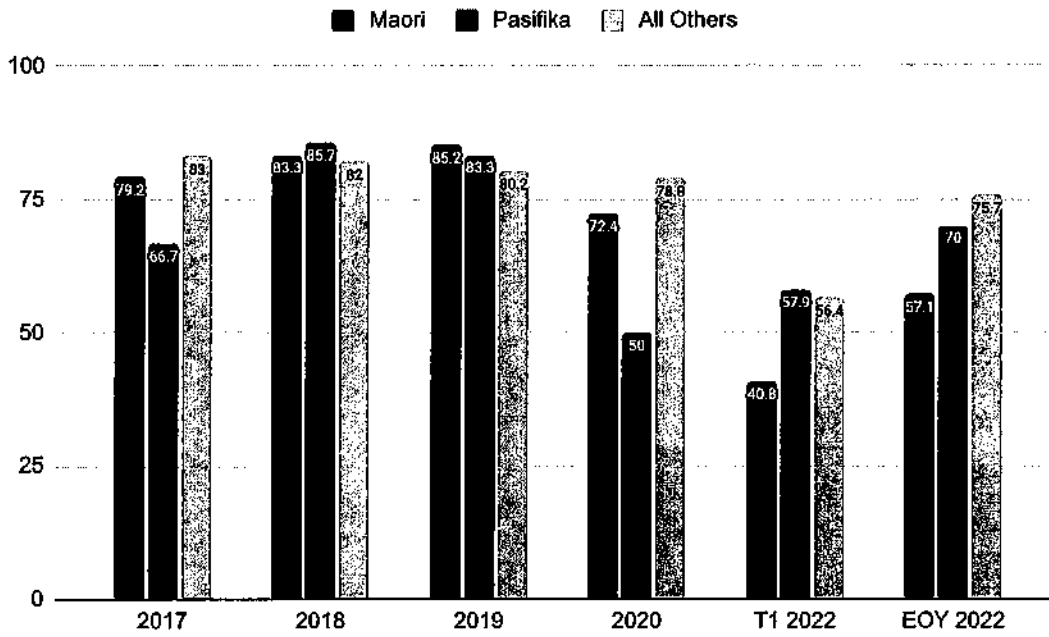


4.2 2018-2022 Comparison of Ethnicity: All

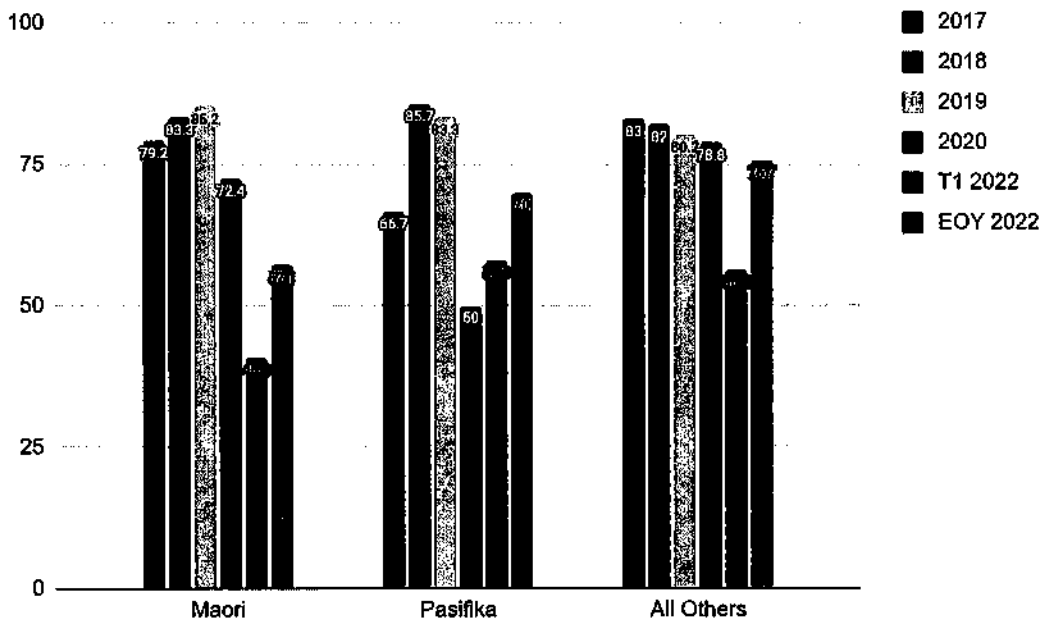
Writing Working Within or Above the Expected NZ Curriculum Level



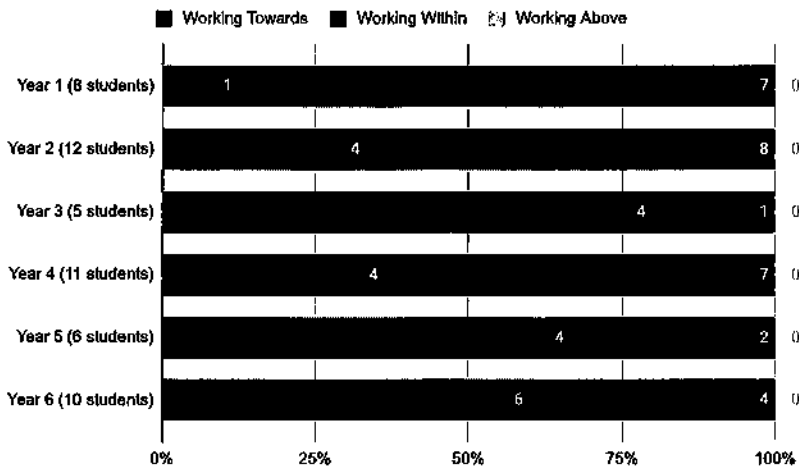
**4.3 Comparison of Ethnicity: Māori, Pasifika, Other
Writing 2017 -2022, Working Within or Above the Expected NZ Curriculum Level**



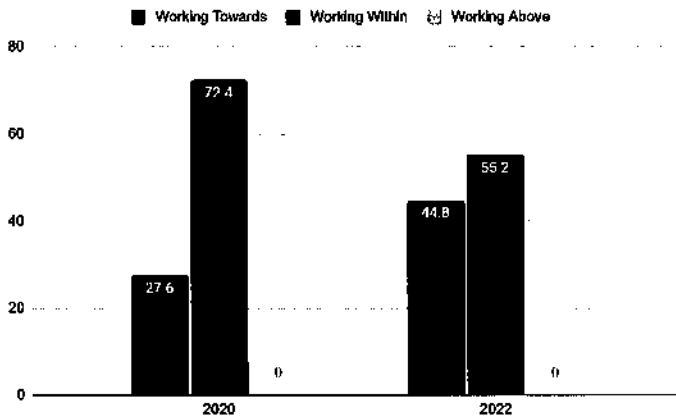
**4.4 Comparison Between Ethnicity Year on Year, Writing 2017 -2022,
Working Within or Above the Expected NZ Curriculum Level**



4.5 2022 Number of Māori students Working Towards, Within and Above

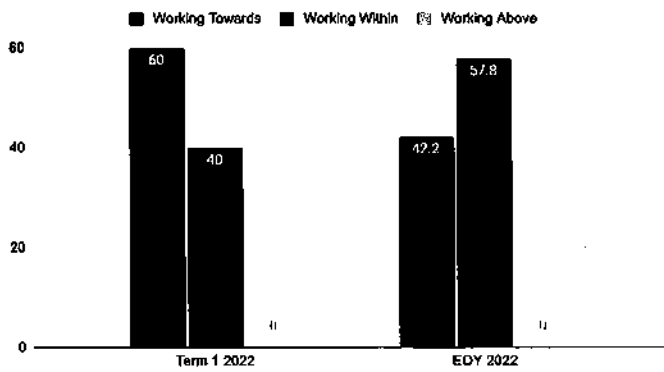


4.6 Clean Data - 29x Māori Students Across Two Years - 2020 vs 2022



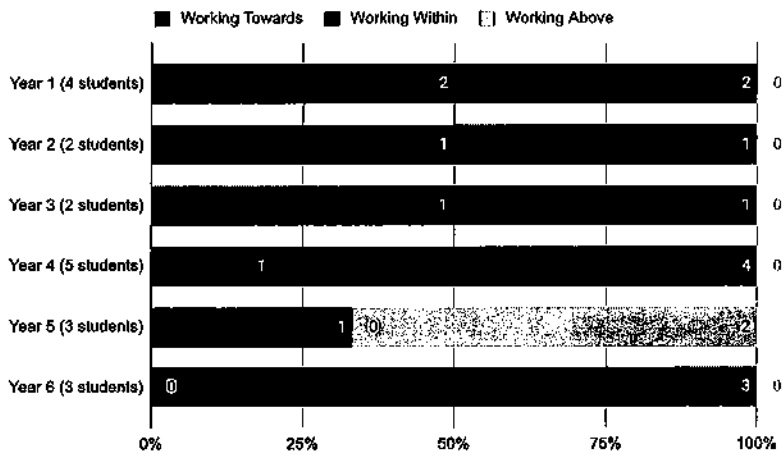
< SIGNIFICANT REGRESSION

4.7 Clean Data - 45x Māori Students Across Term 1 2022 and EOY 2022

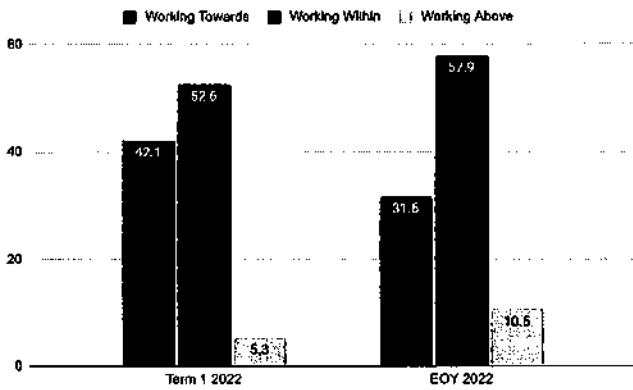


< SIGNIFICANT IMPROVEMENT - of students moving from working towards to within

4.8 2022 Number of Pasifika students Working Towards, Within and Above

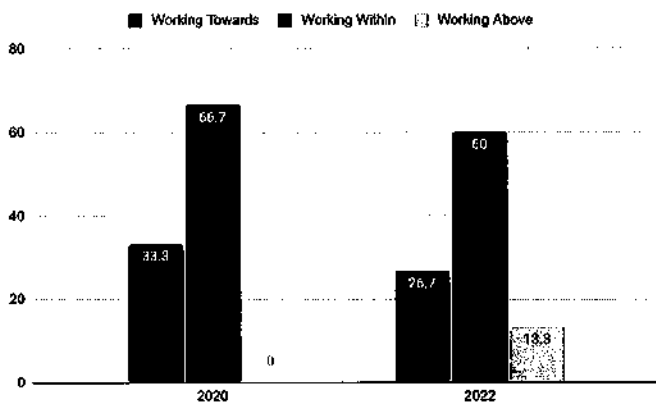


4.9 Clean Data - 19x Pasifika Students Across Term 1 2022 and EOY 2022



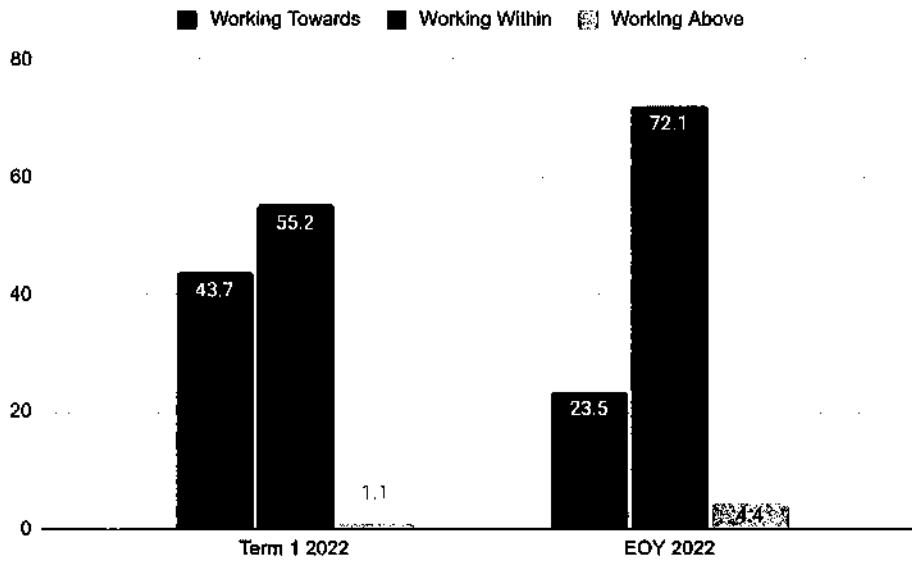
< IMPROVEMENT of students moving from working towards to within or above

4.10 Clean Data - 15x Pasifika Students Across Two Years - 2020 vs 2022



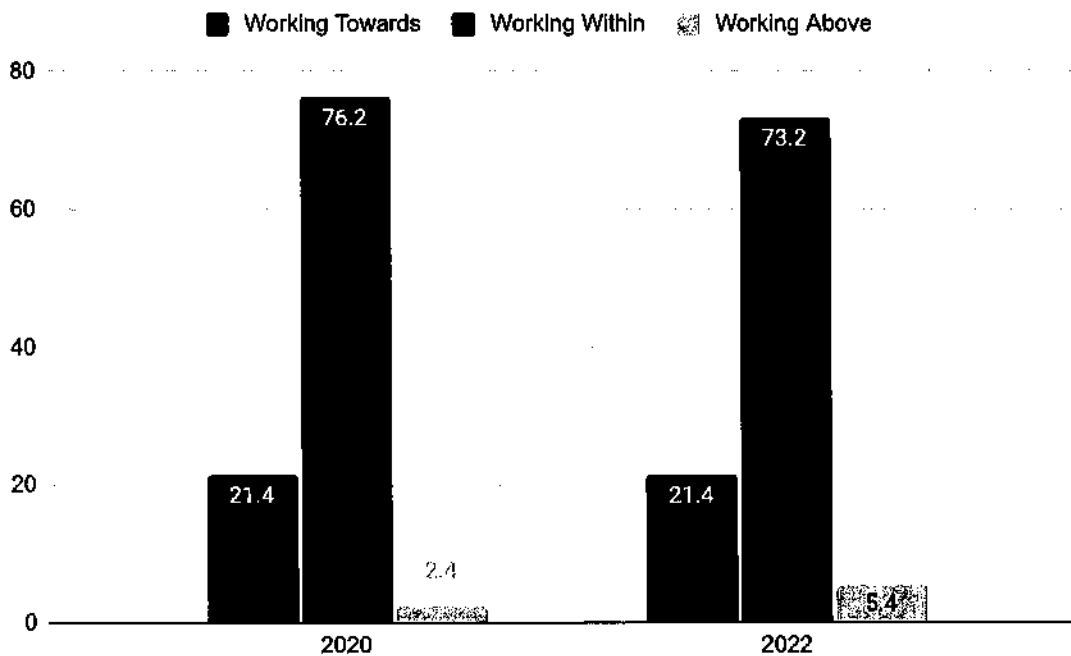
< SIGNIFICANT IMPROVEMENT - of students moving from working towards to within and above

4.11 Clean Data - 646x All Other Ethnicity (Asian/MELLA/ NZ European) Students Across Term 1 2022 and EOY 2022



< SIGNIFICANT IMPROVEMENT - of students moving from working towards to within

4.12 Clean Data - 462x All Other Ethnicity (Asian/MELLA/ NZ European) Students Across Two Years - 2020 vs 2022



< LITTLE OR NO CHANGE (less than 5%)

Analysis:

Māori	57.1% of the 56 students are achieving within or above expected level
Pasifika	70% of the 20 students are achieving within or above expected level
Asian	80.2% of the 252 students are achieving within or above expected level
MELAA	60.7% of the 84 students are achieving within or above expected level
NZ/European	75.9% of the 406 students are achieving within or above expected level
Other	There are less than 3 students in this sub group, so will not be reported on.

Clean Data across 2020-2022:

- **Māori students**

When comparing the achievement over time (*Māori students present in both 2020-2022*), we can see that there has been a **significant drop in achievement** for this group of children. Of those 29x Māori students, **17.2% of them have regressed** and are now considered 'working towards' their expected levels.

This can be attributed to the huge gap created since the lockdowns which left 60% of these students working towards the standard in this area. They had the most gains to make back, and between Terms 1 to Terms 4 of 2022, the 45x students here for that full calendar year shifted from 40% working at standard to 57.8%. Although just as significant of a shift, it still falls far below where we would want them to be sitting.

- **Pasifika students**

When comparing the achievement over time (*Pasifika students present in both 2020-2022*), we can see that there has been a **significant improvement in achievement** for this group of children. Of those 19x Pasifika students, **6.6% of them have moved out of working towards** and are now considered 'working within' their expected levels, but more exciting is the 10.5% of those students who are now working above the expected standard.

- **All Other - NZ European / Asian / MELAA**

Unfortunately eTap would not allow us this time to break this data down into individual ethnicities, only for Māori and Pasifika. We have still presented this as one collective group even though we know they are unique in their own right.

In this cohort, including just those students who were here in 2020 and again in 2022, there are 462 students. This collective group has only shown significant improvements in the number of students working within the standard, shifting from 55.2% to 76.5% (incl. 4.4% above).

3. Curriculum Structure - (How was it taught?)

Team Te Ōhanga

Writing is integrated throughout the day in all curriculum areas. Having an overarching concept which has spanned the year has meant connecting the curriculum and revisiting and further developing new areas has been easier. Wā Rapu lends itself to those students who are wanting to write and to show pre-writing skills based on their interests. All areas of play have a clipboard available for writing. There is a literacy and writing area in each classroom to promote and encourage the interest in writing and using a range of different materials to ignite this passion.

Guided writing is taught in each classroom with needs identified on SchoolTalk. Shared writing and modelling starts these sessions with the poem or big book often being used as motivation. Yolanda Soryl Phonics and Casey Caterpillar handwriting is taught daily in each class.

Team Kiwi

Writing is integrated throughout the day in all curriculum areas. Having an overarching concept, Change which has spanned the year has meant connecting the curriculum, revisiting and further developing new areas. Wa Rapu lends itself to those students who are wanting to write based on

their interests, for example; writing a story / sentence about their pictures drawing or making a book, using a variety of different coloured pens. During Wa Rapu there are opportunities to write a plan or explain what they have built or created. There is a literacy/writing area that allows children to write books, word finds, postcards, letters and lists. There is a literacy / writing area in each classroom to promote and encourage the interest in writing and using a range of different materials to ignite this passion. Provocations / invitations to play are offered based on student interest.

Schooltalk is used to plan and assess. Learning intentions focus on punctuation, sentence structure, interesting vocabulary and proofreading. Children are beginning to use dictionaries to edit work.

Yolanda Soryl Phonics is taught everyday throughout the team.

Writing Power By Adrienne Gear aspects have been used.

Team Pukeko

Writing is linked into reading and our overarching theme and inquiry, change, sustainability and the New Zealand Histories Curriculum.

Both fiction and non-fiction progressions are taught throughout the year.

Writing is modelled to children during shared writing sessions, with children in guided writing sessions and by children during independent writing sessions. Feedback is given both orally and recorded following Sheena Cameron's two stars and a wish, with two things the children have achieved well from the success criteria and a next step.

Specific genres are taught over a series of linked lessons and these pieces are worked on through the writing process of generating ideas/planning/draft/edit and revise and sometimes publishing. Specific skill lessons are taught in a shorter format where one piece is completed in a session. We follow the curriculum overview for Writing at Silverdale.

Phonics is taught to children who need it, using a range of phonic resources, teacher expertise and current trends in structured literacy. Handwriting and the mechanics of letter formation are taught explicitly in some classes, in mini workshops, whole class focus or target children. Similarly, as formative assessment indicated, grammar and punctuation lessons have featured as an explicit focus in some classes from time to time.

The Sheena Cameron, Louise Dempsey and Adrienne Gear resources have proved useful in the teaching of writing.

Team Tui

Covering both fiction and nonfiction writing. Focus on both deeper and surface features.

Integrating UbD concepts into writing, ie. persuasive, report, explanation. Editing and recrafting practices are ingrained in regular classroom writing routines and supported through SchoolTalk. In some classes, spelling programmes are being used. Feedback and feed-forward are being done in all classes, some using a peer check system.

Specific genres are taught over a series of interlinked writing sessions, building on skills and knowledge learnt in previous years. All using a writing process that involves planning, drafting, editing, revising, feedback-feedforward and publishing some pieces.

'Writing Revolution' strategies have been used in some Tui classes. Handwriting is taught through structured literacy in some classes.

4. School programmes / Tracking and Coverage - (What was taught?)

Different genres are taught throughout the year. They are linked into our overarching concepts and long term plans for other curricular areas. This enables students to learn different genres in a real life context, applying their skills in a practical way that highlights the purpose of writing.

The use of Eduplanet 21 and the addition of Schooltalk progressions into this platform allows teachers to easily link literacy progressions into other curriculum areas. An example of this is in Team Tui's Inquiry plan which also included progressions for persuasive writing as student's needed this skill to display their technological understandings.

This enables us to analyse and track which Schooltalk progressions and Achievement objectives from the NZ curriculum have been covered.

Next steps for deeper and surface features are determined by Schooltalk progressions/gap analysis.

Teachers teach specific workshops to groups of students with similar needs and highlight next steps during individual conferences.

5. Professional Development - (What professional development did the team/school have?)

Team Kiwi PLG - Teacher sourced professional readings.

6. School Resources - (What resources were purchased in 2022?)

Murray Gadd website

Wall friezes (blends) and Spelling games.

Sheena Cameron stamps and games.

Magnetic writing boards to model writing and handwriting have been purchased.

Blends and Sounds poems and follow up activities purchased for Team Kiwi

7. 2023 Budget Considerations - (Does the budget need to change in 2023? If yes, why?)

Yes, an increase in relation to the amount of new classrooms.

8. Next Steps for 2023 - (How can we improve our teaching and learning programmes?)

Teachers being referred to the Murray Gadd website and the Anchor book resources in the resource room as tools to improve teacher effectiveness in writing.

Spelling programme - Teachers to attend PD on The Code.

BSLA or Years 1 and 2

For the Curriculum to create instructional videos to be used as resources on Schooltalk.

We also need to develop a way of ensuring that a range of writing genres are taught to ensure coverage by the end of Year 6. In 2023 we will use the Schooltalk progressions which are being added to Eduplanet to help track the genre. This will enable us to link literacy into our other curriculum areas, with writing being used in authentic contexts.

Data Review

1. WHOLE SCHOOL MATHEMATICS DATA

1.1 Mathematics Curriculum Area - Working Within or Above the Expected NZ Curriculum Level

2017 Achievement Levels - 84.5%, 53 Maori (9 below NS, 17%) 3 Pasifika (2 below NS, 66.7%)

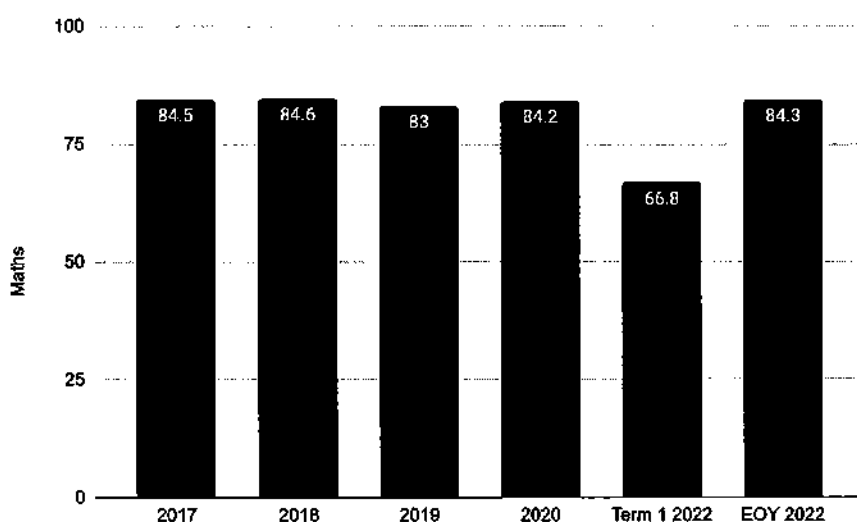
2018 Achievement Levels - 84.6%, 48 Maori (9 working towards, 18.8%), 14 Pasifika (3 working towards, 21.4%)

2019 Achievement Levels - 83%, 54 Maori (8 working towards, 18.8%), 24 Pasifika (9 working towards, 37.5%),

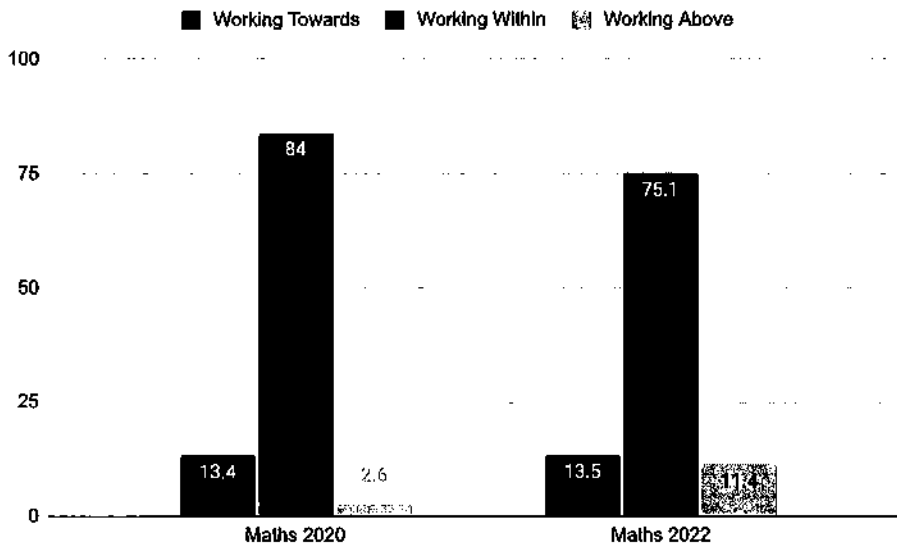
2020 Achievement Levels 84.2%. 58 Maori (13 working towards, 22.4%), 28 Pasifika (11 working towards 39.3%)

Term 1 2022 Achievement Levels 66.8%. 49 Maori (22 working towards, 44.9%), 19 Pasifika (8 working towards 42.1%)

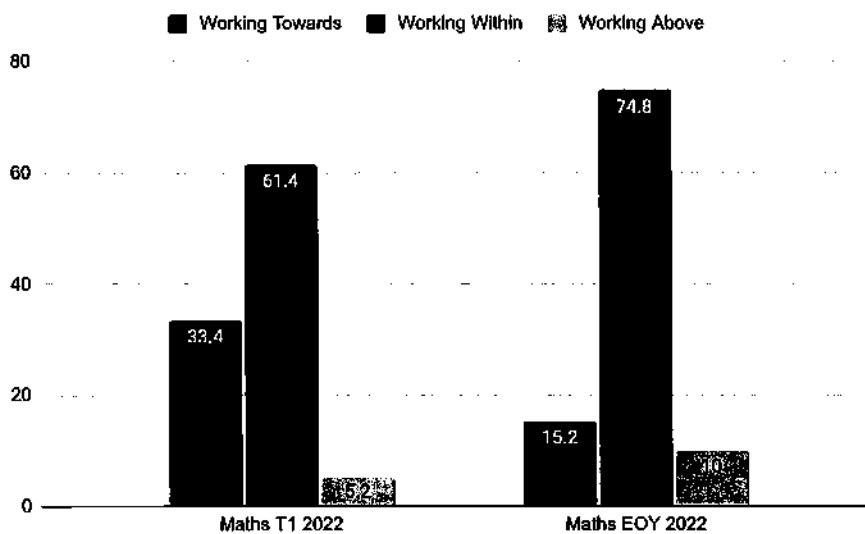
EOY 2022 Achievement Levels 84.3%. 56 Maori (14 working towards, 25%), 20 Pasifika (7 working towards 35%)



1.2 2020/2022 Clean Whole School Data for Mathematics (exact same cohort of students compared between the two years - 506 students)



1.3 Term 1 2022/EOY 2022 Clean Whole School Data for Mathematics (exact same cohort of students compared between the beginning and end of 2022 - 710 students)



Please Note: a shift of less than 5% in any data set is not considered concerning and is within the acceptable variance to the Ministry of Education.

Analysis:

As seen in the above graphs, our current **whole school** data for maths shows that 84.3% students in the 2022 cohort are working within their expected curriculum level. This is identical to that of 2020. Noteworthy was the amazing shift we made since the beginning of the school year where the whole school data was as low as only 66.8% achieving in maths. This is an increase of 17.5% in one school year.

Clean Data across 2019-2020:

When comparing those students who were present **across two data sets** (2020-2022) you can see that there is no change in the number of students 'working within' expected levels. This remains at 13.5%. However at the top end, we've been able to increase achievement to where 11.4% of students are now 'working above' expected level.

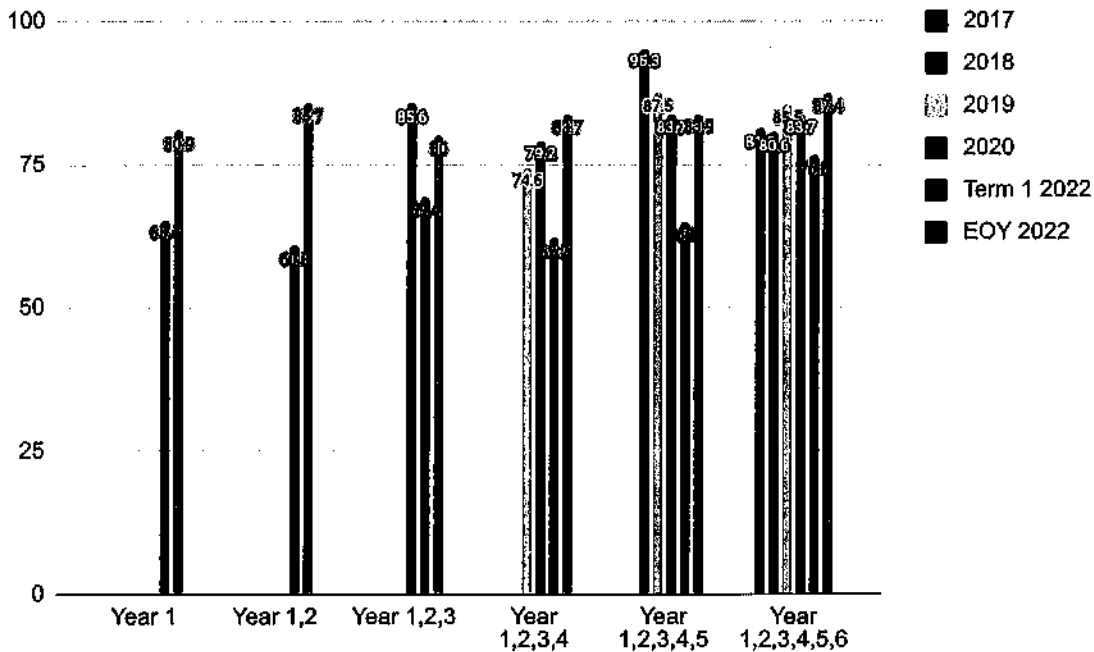
The value added is very evident in this year's clean data. We've made positive shifts for 23% of all students

- 18.2% have moved out of 'working towards' category and are now achieving
- Also a further 4.8% are now achieving 'above' the standard

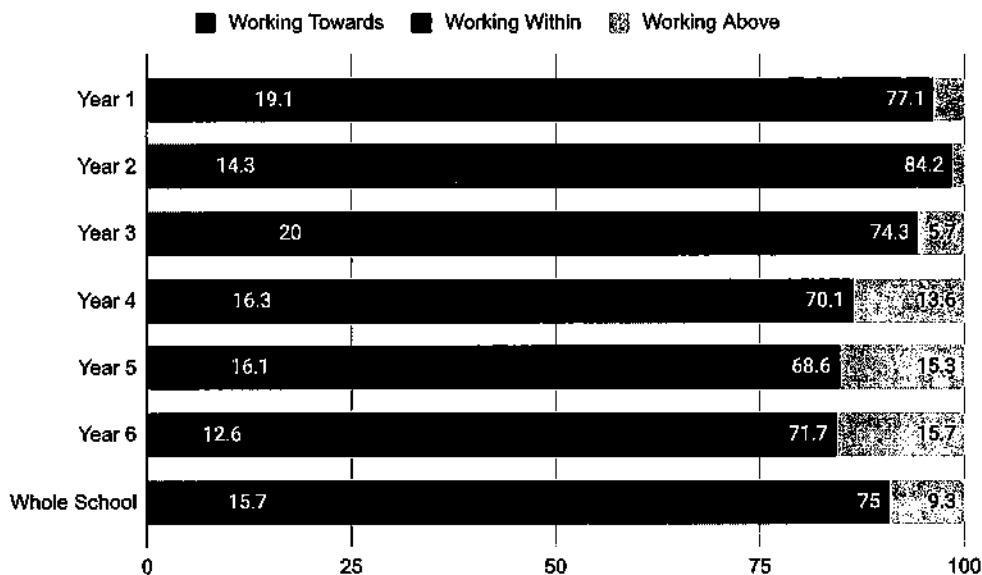
2. YEAR LEVEL DATA

2.1 Data Summary - Cohort Tracking

Mathematics 2017 - 2022, Working Within or Above the Expected NZ Curriculum Level



2.2 2022 Mathematics: Year Levels, Working Towards, Within and Above



Analysis:

The top graph is a snapshot in time. Although you can see some dip and raises in each year level, it needs to be noted that this is not clean data. It does however provide some observable patterns with certain year groups.

The current 2022 achievement for each year group working within or above expected curriculum level in maths is as follows;

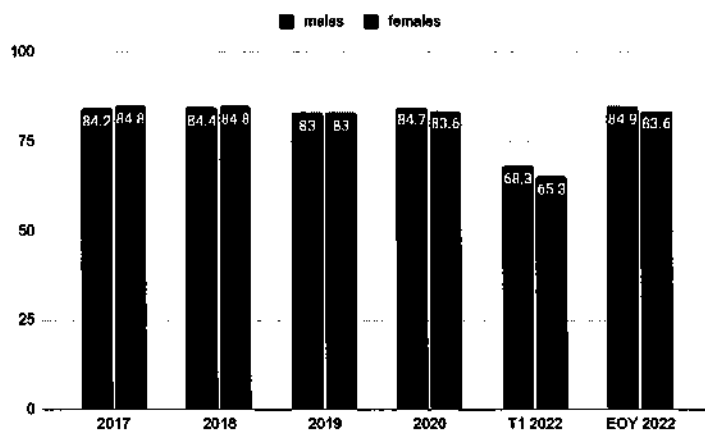
Year 1 - 80.9%
 Year 2 - 85.7%
 Year 3 - 80%
 Year 4 - 83.7%
 Year 5 - 83.9%
 Year 6 - 87.4%

Unlike in both Literacy sets, the Year 2 cohort are one of the two best performing year levels. This could indicate that oral language and literacy acquisition has been lacking or is more of an issue for these students (especially since those extended lockdowns), whereas maths is a universal language that transcends the need for your English to be proficient.

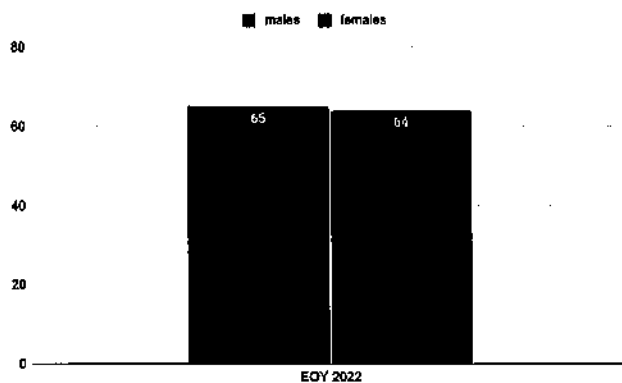
Given that maths has not been a focus for the year in terms of professional development, it is great to see that in every single year level we have students achieving above 80%. This validates our hunch that maths would not need to be our key focus in terms of resourcing PD again next year, as our students and their teachers are already achieving well in this curriculum area.

3. GENDER DATA

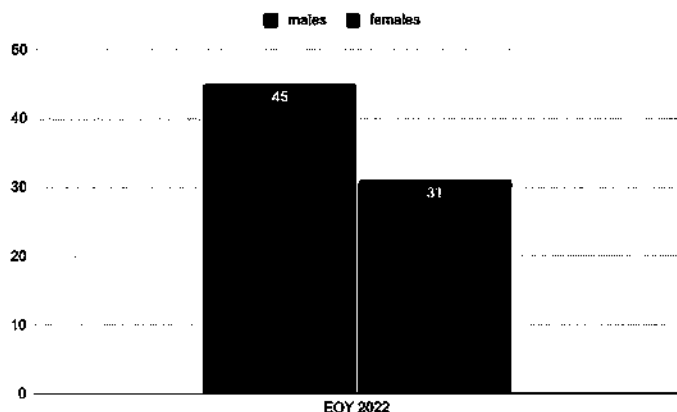
3.1 Mathematics Male vs Female 2017 - 2022, Working Within or Above the Expected NZ Curriculum Level



3.2 2022 Mathematics Male vs Female, Number of students Working Towards the Expected NZ Curriculum Level



3.3 2022 Mathematics Male vs Female, Number of students Working Above the Expected NZ Curriculum Level



Analysis:

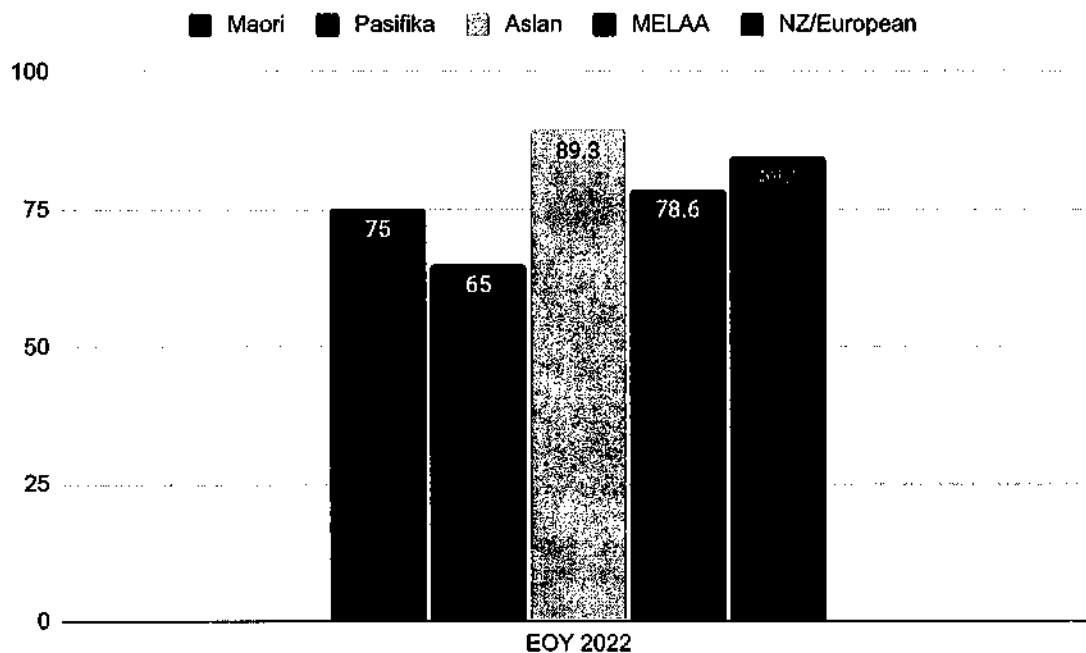
Unlike in Literacy, males and females are performing at the exact same level when it comes to maths. This has stayed a consistent trend since 2017 onwards.

The only place where this differs is those 'working above', where males out perform females with 45 males working above to 31 females working above the expected level.

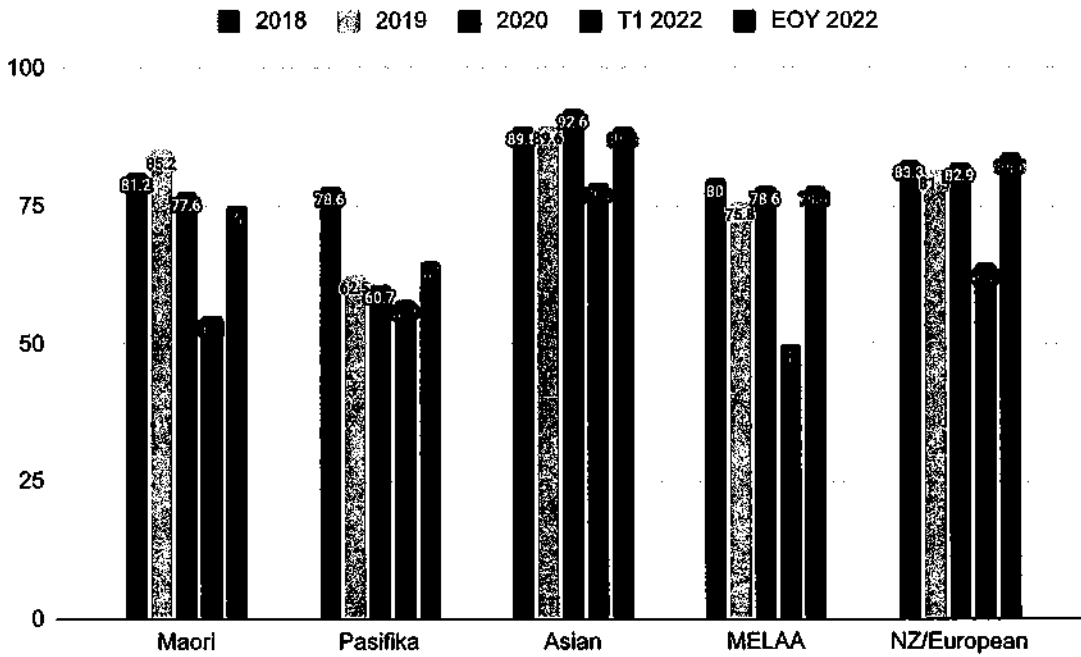
4. ETHNICITY DATA

4.1 2022 Comparison of Ethnicity: All

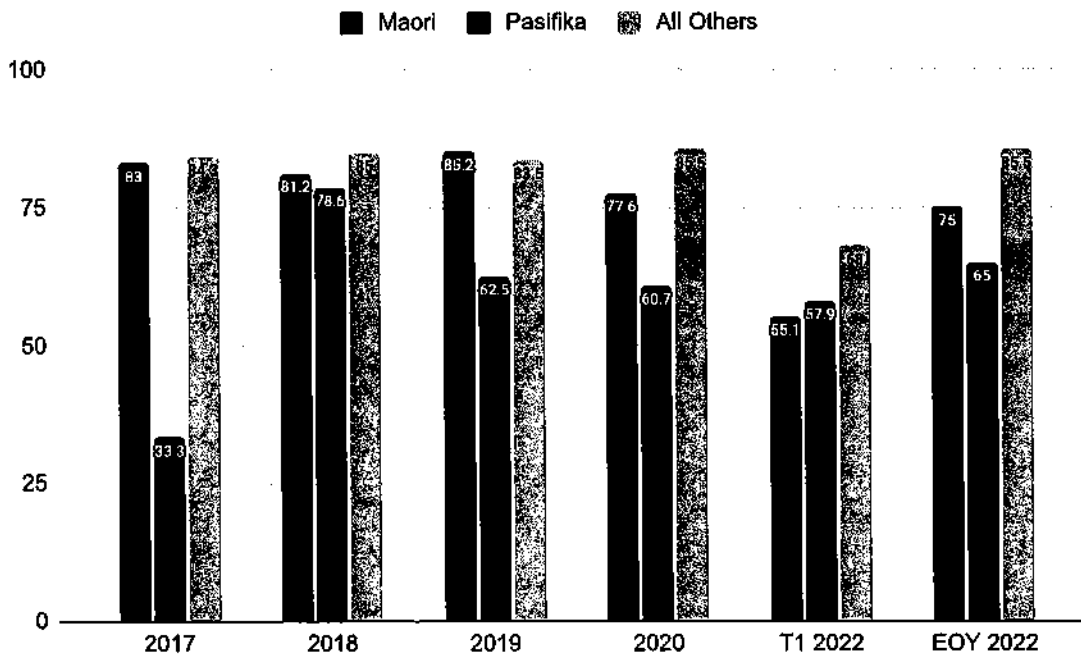
Mathematics working Within or Above the Expected NZ Curriculum Level



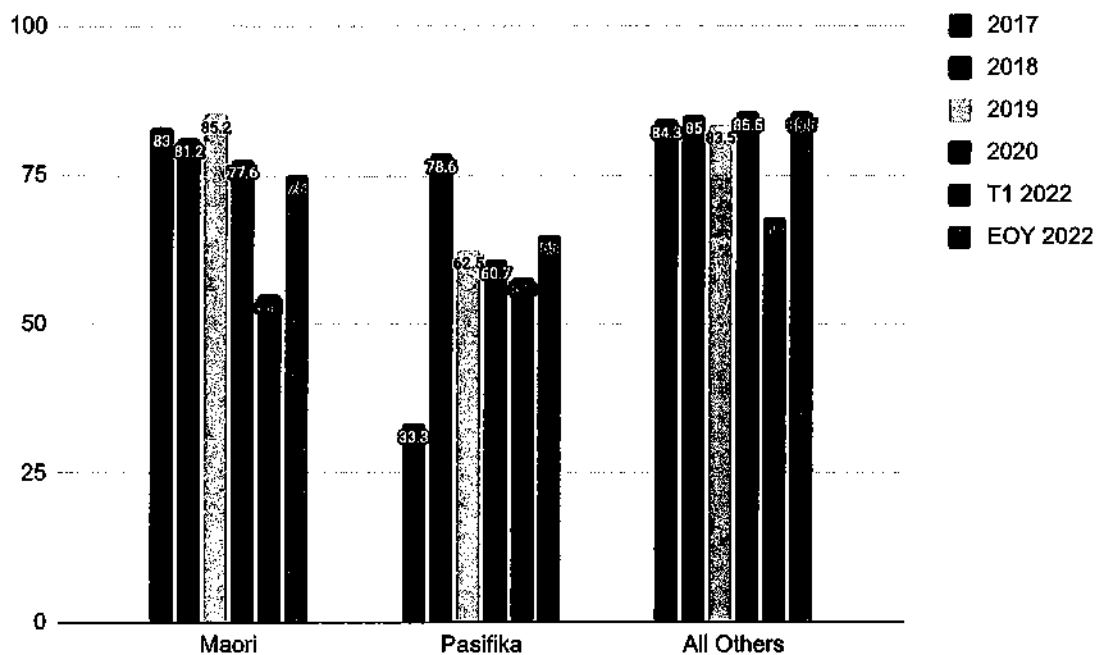
4.2 2018-2022 Comparison of Ethnicity: All Mathematics Working Within or Above the Expected NZ Curriculum Level



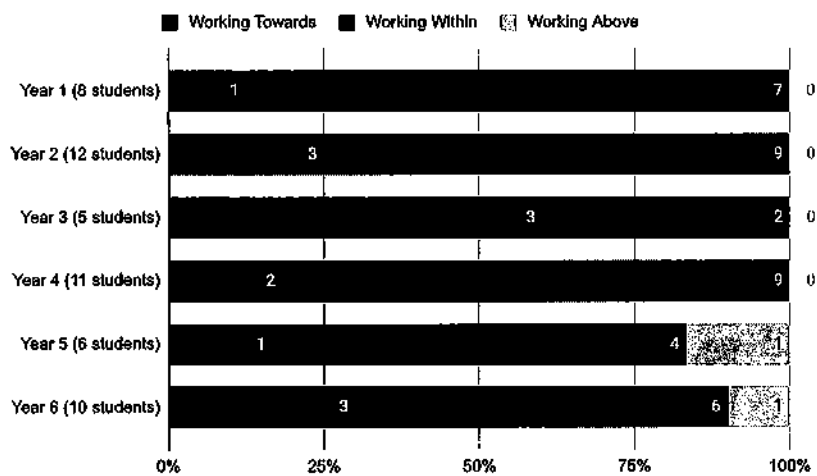
4.3 Comparison of Ethnicity: Māori, Pasifika, Other Mathematics 2017 -2022, Working Within or Above the Expected NZ Curriculum Level



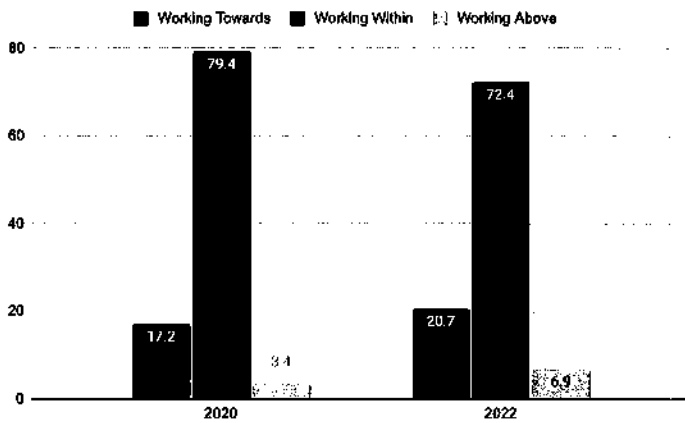
4.4 Comparison Between Ethnicity Year on Year, Mathematics 2017 -2022, Working Within or Above the Expected NZ Curriculum Level



4.5 2022 Number of Māori students Working Towards, Within and Above

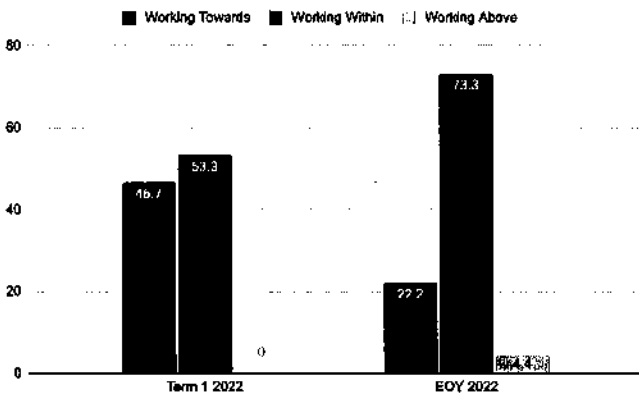


4.6 Clean Data - 29x Māori Students Across Two Years - 2020 vs 2022



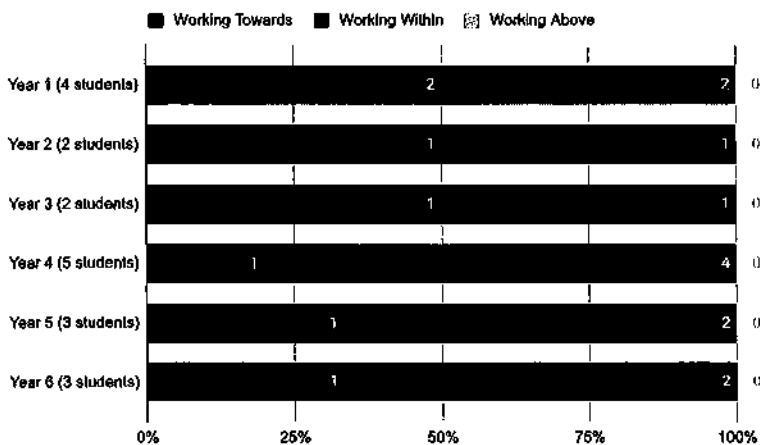
< LITTLE OR NO CHANGE (less than 5%)

4.7 Clean Data - 45x Māori Students Across Term 1 2022 and EOY 2022

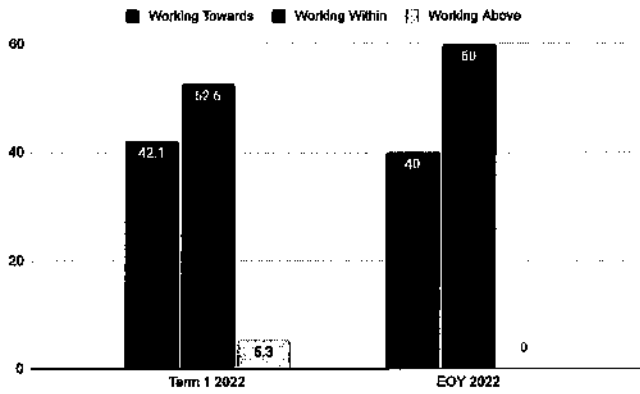


<SIGNIFICANT IMPROVEMENT - of students moving from working towards to within or above

4.8 2022 Number of Pasifika students Working Towards, Within and Above

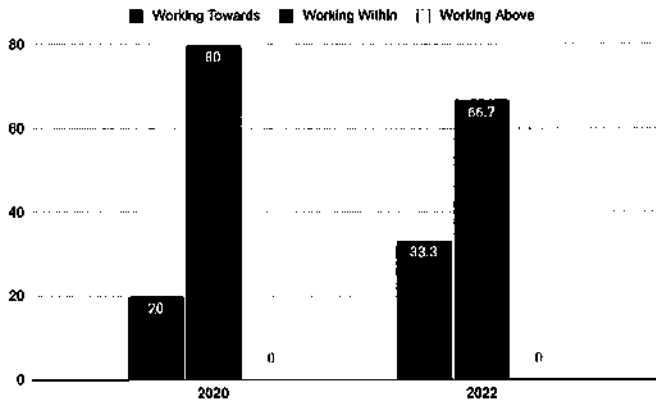


4.9 Clean Data - 19x Pasifika Students Across Term 1 2022 and EOY 2022



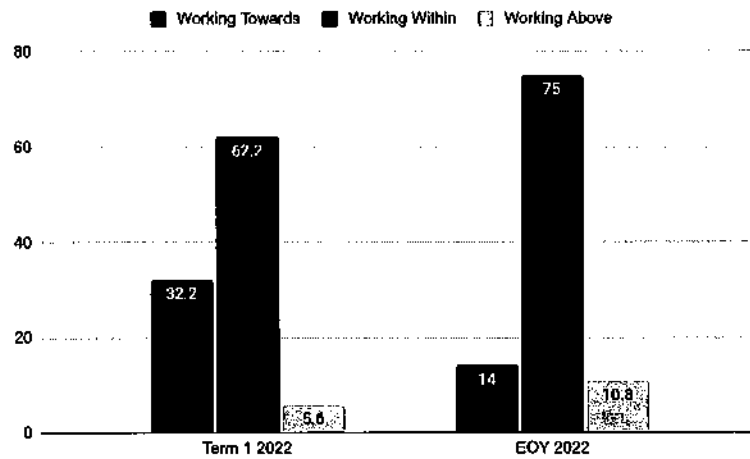
< LITTLE OR NO CHANGE (less than 5%)

4.10 Clean Data - 15x Pasifika Students Across Two Years - 2020 vs 2022



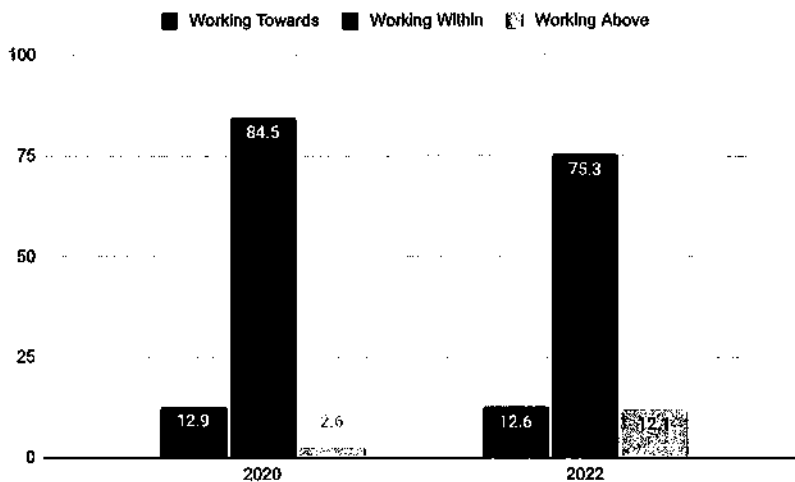
< SIGNIFICANT REGRESSION

4.11 Clean Data - 646x All Other Ethnicity (Asian/MELLA/ NZ European) Students Across Term 1 2022 and EOY 2022



<SIGNIFICANT IMPROVEMENT of students moving from working towards to within or above

4.12 Clean Data - 462x All Other Ethnicity (Asian/MELLA/ NZ European) Students Across Two Years - 2020 vs 2022



< IMPROVEMENT of students moving from working within to above

Analysis:

Māori	75% of the 56 students are achieving within or above expected level
Pasifika	65% of the 20 students are achieving within or above expected level
Asian	89.3% of the 252 students are achieving within or above expected level
MELAA	78.6% of the 84 students are achieving within or above expected level
NZ/European	84.5% of the 406 students are achieving within or above expected level
Other	There are less than 3 students in this sub group, so will not be reported on.

Clean Data across 2020-2022:

- **Māori students**

When comparing the achievement over time (*Māori students present in both 2020-2022*), we can see that **this data remained relatively the same**. Of those 56x Māori students, **3.5% of them have regressed** and are now considered 'working towards' their expected levels / balanced by **3.5% now working above** - so no significant shift either way to warrant commenting on.

More importantly is the shift within the one year where achievement started in Term 1 at just 53.3% achieving at standard, whereas by the end of 2022 77.7% are now considered at/above the standard.

- **Pasifika students**

When comparing the achievement over time (*Pasifika students present in both 2020-2022*), we can see that achievement levels **have dropped** for this group of children. Where two years back we had 20% working below the standard, we now have 33.3%.

Recognising that this cohort did not engage in online learning, they had made some of the biggest slides in achievement. Impressive though is the value added within that one year of 2022

- Term 1 2022 - **46.7%** were working below standard
- Term 4 2022 - **22.2%** remained working below

This was an improvement of 24.4% shifting for the better within that one calendar year.

- **All Other - NZ European / Asian / MELLA**

Unfortunately eTap would not allow us this time to break this data down into individual ethnicities, only for

Māori and Pasifika. We have still presented this as one collective group even though we know they are unique in their own right.

In this cohort, including just those students who were here in 2020 and again in 2022, there are 462 students. This collective group has only shown improvements in the number of students working above (an increase of 9.5%).

When comparing Term 1 to 4, the beginning of the year saw 67.8% already achieving within/above where they needed to be, and increased by the end of the year to 85.8% (clean data from the 646 students present throughout the whole of 2022).

3. Curriculum Structure - (How was it taught?)

Team Te Ohanga

Mathematics and Numeracy is integrated throughout the day in all curriculum areas. This year's overarching concept of Change allowed for integration, particularly with Aotearoa Histories, Writing, Science and Social Science.

Guided maths is taught on a fortnightly basis where each student is seen daily that week and is taught based on their individual needs. Learning intentions are chosen based on need from SchoolTalk. A maths warm up starts these sessions, rich task problem solving integrated to the concept is often used here. On the alternate week students have the opportunity to have a quick focus on one aspect of numeracy or mathematics strand, depending on class interest. These are often songs and action songs found on YouTube.

Team Kiwi

Mathematics and Numeracy is integrated throughout the day in all curriculum areas. This year's overarching concept of Change allowed for integration, particularly with Aotearoa Histories, Writing, Science and Social Science.

Mathematics is taught at different times of the day depending on each classroom timetable. Some classes start the day with calendar maths. Many have mixed ability activities relevant to what we have been learning. These tend to be topic based. The same strand or strands are taught throughout the team. Using SchoolTalk progressions for our planning this helps determine the focus for the day and groupings. Resources through SchoolTalk are used to help deepen mathematical understanding. During Wa Rapu children have the opportunity to investigate mathematical ideas and the teacher helps extend children's ideas through questioning. STEAM activities have been introduced to develop collaboration, discussion and problem solving skills.

Team Pukeko

SchoolTalk is being used by teachers to inform teaching, planning and assessment. Each teacher plans maths according to their classes' needs and which learning areas complement each other, to support overall development in mathematics and links to the wider world.

We have had a Learning Assistant running the COSMDBRIC programme with students who have been identified by their class teachers as needing basic support with their numeracy skills.

Week by week teachers plan specific lessons to cater for their students' needs. Some teachers are trying to integrate number and strands together. Some teachers are using modelling books to gather evidence. Problem solving, strategies and number knowledge is a regular component of maths lessons in all classes.

Maths Whizz (compulsory) is being used well in Team Pukeko and the majority of classes are utilising this programme into their teaching and learning programmes. In some classes students are showing signs of progress within their Maths through using Maths Whizz. Each time they use Maths Whizz it is assessing their maths level and giving them material that is targeted to meet their needs. Maths Whizz provides another form of evidence for teachers to use for assessment purposes. Many children also used Prodigy to help support their maths learning.

Strand is integrated into our inquiry wherever possible, for example learning about statistics when looking at and comparing topics of inquiry at the beginning of the year. Some teachers teach strand

maths explicitly in specific lessons as this was identified as an area of weakness after long Covid lockdowns.

Team Tui

A variety of mixed ability and needs based focused workshops are being used in every class. This encourages tuakana-teina as well as builds confidence. Rich tasks and maths investigations are incorporated into numeracy programmes.

Strand is being taught through various forms across the team such as independent projects and through inquiry learning. There has been a bigger focus on Strand this year as there has been some glaring gaps in SchoolTalk.

Team Tui are using SchoolTalk progressions to inform teaching and learning and decide on next steps. Students are able to submit evidence against progressions as they achieve these. There is a balance of independent, self directed learning with teacher supported learning.

Maths Whizz is compulsory and used as an independent task each week. Students are encouraged to work towards achieving 3-5 progressions on maths week, each week. Reports from Maths Whizz are used to inform teaching and learning along with SchoolTalk.

In some classes, LA's are used to support learners in small workshops filling gaps in learning.

4. School programmes / Tracking and Coverage - (What was taught?)

No specific school programmes - Numicon to start in 2023

Tracking and Coverage - see Schooltalk

5. Professional Development - (What professional development did the team/school have?)

We were at school only 5 weeks in Term 4, 2021 due to a 3 month lockdown. Paired with the uncertainty of what 2022 held meant no plans were made for PD in 2022.

In 2022 there was a schoolwide focus on introducing the new Histories Curriculum.

6. School Resources - (What resources were purchased in 2022?)

2022 Math Resources Requested by teachers

Numicon online subscriptions x2 - (Numicon Firm Foundations and Numicon Online)

Various board games

Various Numicon resources - pegs and some 100's base board with overlays

Measurement

2 x Clock sets

5x Volume and Capacity sets

40x 1m rulers

12x kitchen scales

Balance scales and 8 sets of small weights

Position and Orientation

Mirror set: 10x mirrors and set of geometry tiles

Statistics

2 x Attribute sets

Number

Base ten sets two with book and one with 50 Activity Card pack

4x cuisenaire rod sets

Bags of counters

Various counting sets (fruit, animals etc. for juniors)

Dice sets

7. 2023 Budget Considerations - (Does the budget need to change in 2023? If yes, why?)

No change needed to the level of funding.

8. Next Steps for 2023 - (How can we improve our teaching and learning programmes?)

Numicon professional development has been approved by Cameron. We have these options with Numicon.

2024 Maths Curriculum will have a strong focus on finding groups and patterns in Maths. Material that helps students learn more abstract concepts will be purchased in support of the new curriculum.

Proposed equipment for 2023:

Modelling books for each teacher

Numicon 100's baseboards with overlays

Numicon pan balance for Y1 teachers (each Y2 already has one)

Base 10 mats to extend current sets.

More cuisenaire rods and 1m rulers with slots to support repeat addition and multiplication teaching

2 more mirror sets = 3 sets (one for Team Kiwi, Team Pukeko and Team Tui)

Volume and capacity sets purchased in 2022 are not age appropriate for the Y1's - an age appropriate set needs to be made up for them with more robust equipment. Equipment to meet their learning needs.

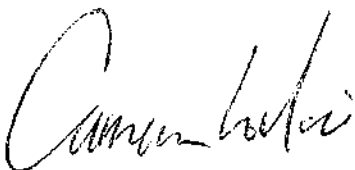
Big books that support teaching various concepts

Fraction and Decimal teaching equipment

31 December 2022

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$12,093 (excluding GST). The funding was spent on participating in Swimming Lessons, Netball Uniforms and Soccer.



Cameron Lockie
Principal

SILVERDALE SCHOOL

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2022

The Silverdale School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to the skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF SILVERDALE SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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info@bennettca.co.nz
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The Auditor-General is the auditor of Silverdale School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

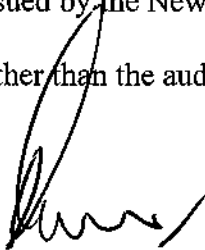
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

