

# LAKE REREWHAKAAITU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1787

**Principal:** Rick Whalley

**School Address:** 9 Ash Pit Road, Rerewhakaaitu

**School Postal Address:** 9 Ash Pit Road RD 3, Rotorua, 3073

**School Phone:** 07 366 6814

**School Email:** office@lakerere.school.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# LAKE REREWHAKAITU SCHOOL

Annual Report - For the year ended 31 December 2022

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# Lake Rerewhakaaitu 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.

MATHEW ARMER

Full Name of Presiding Member



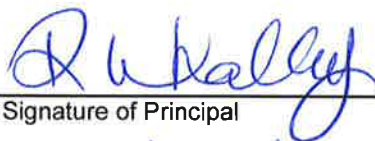
Signature of Presiding Member

13/6/23.

Date:

Rick Whalley

Full Name of Principal



Signature of Principal

13/06/2023

Date:

**Lake Rerewhakaaitu School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	1,087,736	995,750	1,080,887
Locally Raised Funds	3	161,641	50,360	44,371
Interest Income		3,416	3,000	685
		<u>1,252,793</u>	<u>1,049,110</u>	<u>1,125,943</u>
<b>Expenses</b>				
Locally Raised Funds	3	29,842	36,760	12,754
Learning Resources	4	798,754	790,111	787,005
Administration	5	136,100	54,913	95,925
Finance		265	265	518
Property	6	193,791	197,128	204,549
Loss on Disposal of Property, Plant and Equipment	10	1,304	-	169
		<u>1,160,056</u>	<u>1,079,177</u>	<u>1,100,920</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>92,737</b>	<b>(30,067)</b>	<b>25,023</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>92,737</b></u>	<u><b>(30,067)</b></u>	<u><b>25,023</b></u>

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

**Lake Rerewhakaaitu School**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	476,401	457,270	440,945
Total comprehensive revenue and expense for the year	92,737	(30,067)	25,023
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	2,071
School Network Upgrade Project	-	-	8,362
<b>Equity at 31 December</b>	569,138	427,203	476,401
Accumulated comprehensive revenue and expense	569,138	427,203	476,401
<b>Equity at 31 December</b>	569,138	427,203	476,401

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.

**Lake Rerewhakaaitu School**  
**Statement of Financial Position**  
As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	297,434	324,322	335,200
Accounts Receivable	8	65,522	40,065	50,027
Prepayments		6,029	4,796	24,566
Investments	9	64,630	63,161	63,646
Funds Receivable for Capital Works Projects	15	6,351	-	-
		<u>439,966</u>	<u>432,344</u>	<u>473,439</u>
<b>Current Liabilities</b>				
GST Payable		18,218	10,914	19,954
Accounts Payable	11	54,438	132,115	71,242
Revenue Received in Advance	12	-	278	60,079
Provision for Cyclical Maintenance	13	60,833	-	-
Finance Lease Liability	14	4,023	3,795	4,048
		<u>137,512</u>	<u>147,102</u>	<u>155,323</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>302,454</b>	<b>285,242</b>	<b>318,116</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	272,520	164,964	210,386
		<u>272,520</u>	<u>164,964</u>	<u>210,386</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	-	15,522	48,667
Finance Lease Liability	14	5,836	7,481	3,434
		<u>5,836</u>	<u>23,003</u>	<u>52,101</u>
<b>Net Assets</b>		<u><b>569,138</b></u>	<u><b>427,203</b></u>	<u><b>476,401</b></u>
<b>Equity</b>		<u><b>569,138</b></u>	<u><b>427,203</b></u>	<u><b>476,401</b></u>

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

**Lake Rerewhakaaitu School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		389,312	396,083	401,215
Locally Raised Funds		98,589	25,400	106,238
Goods and Services Tax (net)		(1,580)	-	8,728
Payments to Employees		(306,047)	461,551	(246,509)
Payments to Suppliers		(117,522)	(785,031)	(122,992)
Interest Paid		(265)	(265)	(518)
Interest Received		3,416	3,000	685
Net cash from/(to) Operating Activities		65,903	100,738	146,847
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(76,772)	-	(10,193)
Purchase of Investments		(984)	-	(486)
Net cash from/(to) Investing Activities		(77,756)	-	(10,679)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	2,071
Finance Lease Payments		(2,314)	(4,047)	(2,314)
Funds Administered on Behalf of Third Parties		(23,599)	-	(28,356)
Net cash from/(to) Financing Activities		(25,913)	(4,047)	(28,599)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(37,766)</b>	<b>96,691</b>	<b>107,569</b>
Cash and cash equivalents at the beginning of the year	7	335,200	227,631	227,631
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>297,434</b>	<b>324,322</b>	<b>335,200</b>

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.

# Lake Rerewhakaaitu School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Lake Rerewhakaaitu 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 20b.

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

Improvements (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	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Textbooks	4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) Funds held for Capital works**

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

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

**r) Shared Funds**

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

**s) 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.

**t) Financial Instruments**

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

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

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.

**u) Borrowings**

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

**v) 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.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	479,040	396,083	426,088
Teachers' Salaries Grants	484,547	461,551	520,929
Use of Land and Buildings Grants	124,149	138,116	101,637
Other Government Grants	-	-	32,233
	<u>1,087,736</u>	<u>995,750</u>	<u>1,080,887</u>

The school has opted in to the donations scheme for this year. Total amount received was \$10,050.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	29,169	-	7,749
Fees for Extra Curricular Activities	6,888	5,400	8,660
Fundraising & Community Grants	69,628	20,000	7,697
Other Revenue	29,406	-	-
School House	26,550	24,960	20,265
	<u>161,641</u>	<u>50,360</u>	<u>44,371</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,553	11,800	5,101
Fundraising & Community Grant Costs	881	-	697
School House	20,408	24,960	6,956
	<u>29,842</u>	<u>36,760</u>	<u>12,754</u>
<i>Surplus for the year Locally raised funds</i>	<u>131,799</u>	<u>13,600</u>	<u>31,617</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	18,024	47,900	22,512
Employee Benefits - Salaries	730,535	701,759	725,603
Staff Development	6,524	7,300	2,231
Depreciation	42,416	32,152	36,022
Equipment Repairs	1,255	1,000	637
	<u>798,754</u>	<u>790,111</u>	<u>787,005</u>

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit Fee	4,563	6,480	3,852
Board Fees	2,855	5,700	3,735
Board Expenses	2,565	4,560	4,156
Communication	3,711	3,420	3,355
Consumables	301	900	253
Other	4,193	3,100	24,505
Employee Benefits - Salaries	40,212	25,600	19,827
Insurance	138	500	773
Service Providers, Contractors and Consultancy	7,167	4,653	7,706
Healthy School Lunch Programme	70,395	-	27,763
	<b>136,100</b>	<b>54,913</b>	<b>95,925</b>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Caretaking and Cleaning Consumables	2,108	3,594	1,978
Cyclical Maintenance Provision	12,166	2,878	38,901
Grounds	2,219	6,800	2,556
Heat, Light and Water	14,671	14,000	13,037
Rates	-	500	-
Repairs and Maintenance	13,165	9,600	23,138
Use of Land and Buildings	124,149	138,116	101,637
Employee Benefits - Salaries	25,313	21,640	23,302
	<b>193,791</b>	<b>197,128</b>	<b>204,549</b>

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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Bank Accounts	297,434	324,322	335,200
Cash and cash equivalents for Statement of Cash Flows	<b>297,434</b>	<b>324,322</b>	<b>335,200</b>

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

## 8. Accounts Receivable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	2,063	4,843	11,295
Receivables from the Ministry of Education	23,000	-	-
Teacher Salaries Grant Receivable	40,459	35,222	38,732
	<u>65,522</u>	<u>40,065</u>	<u>50,027</u>
Receivables from Exchange Transactions	2,063	4,843	11,295
Receivables from Non-Exchange Transactions	63,459	35,222	38,732
	<u>65,522</u>	<u>40,065</u>	<u>50,027</u>

## 9. Investments

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	64,630	63,161	63,646
Total Investments	<u>64,630</u>	<u>63,161</u>	<u>63,646</u>



## 10. Property, Plant and Equipment

2022	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	132,820	65,599	(729)	-	(14,077)	183,613
Furniture and Equipment	47,354	17,927	-	-	(14,501)	50,780
Information and Communication Technology	21,009	15,902	(575)	-	(9,646)	26,691
Leased Assets	7,112	6,425	-	-	(3,931)	9,606
Library Resources	2,091	-	-	-	(261)	1,830
<b>Balance at 31 December 2022</b>	<b>210,386</b>	<b>105,853</b>	<b>(1,304)</b>	<b>-</b>	<b>(42,416)</b>	<b>272,520</b>

The net carrying value of equipment held under a finance lease is \$9,606 (2021: \$7,112)

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities except for the Leased Assets noted above.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	536,070	(352,457)	183,613	471,572	(338,752)	132,820
Furniture and Equipment	246,426	(195,646)	50,780	229,033	(181,679)	47,354
Information and Communication Technology	124,722	(98,031)	26,691	111,956	(90,947)	21,009
Textbooks	16,788	(16,788)	-	16,788	(16,788)	-
Leased Assets	15,176	(5,570)	9,606	31,628	(24,516)	7,112
Library Resources	24,274	(22,444)	1,830	24,274	(22,183)	2,091
<b>Balance at 31 December</b>	<b>963,456</b>	<b>(690,936)</b>	<b>272,520</b>	<b>885,251</b>	<b>(674,865)</b>	<b>210,386</b>

## 11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	4,440	86,111	27,445
Accruals	3,714	5,723	3,851
Banking Staffing Overuse	4,271	4,098	-
Employee Entitlements - Salaries	40,459	35,222	38,732
Employee Entitlements - Leave Accrual	1,554	961	1,214
	<b>54,438</b>	<b>132,115</b>	<b>71,242</b>
Payables for Exchange Transactions	54,438	132,115	71,242
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>54,438</b>	<b>132,115</b>	<b>71,242</b>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Income in Advance	-	-	60,000
PTA	-	278	79
	<u>-</u>	<u>278</u>	<u>60,079</u>

**13. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	48,667	12,644	9,767
Increase to the Provision During the Year	12,166	2,878	38,900
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>60,833</u>	<u>15,522</u>	<u>48,667</u>
Cyclical Maintenance - Current	60,833	-	-
Cyclical Maintenance - Non current	-	15,522	48,667
	<u>60,833</u>	<u>15,522</u>	<u>48,667</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on a painting contract.

**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:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	4,557	3,795	4,313
Later than One Year and no Later than Five Years	6,273	7,481	3,483
Future Finance Charges	(971)	-	(314)
	<u>9,859</u>	<u>11,276</u>	<u>7,482</u>
<b>Represented by</b>			
Finance lease liability - Current	4,023	3,795	4,048
Finance lease liability - Non current	5,836	7,481	3,434
	<u>9,859</u>	<u>11,276</u>	<u>7,482</u>

### 15. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A LSC Project		220122	-	65,000	(71,351)	-	(6,351)
Staff Kitchen Water Damage Repair		235043	-	13,685	(13,685)	-	-
<b>Totals</b>			-	78,685	(85,036)	-	(6,351)

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-  
(6,351)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flexible Learning Space		212183	(31,671)	219,056	(187,385)	-	-
Heating & Lighting			(6,847)	-	6,847	-	-
<b>Totals</b>			(38,518)	219,056	(180,538)	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-  
-

### 16. Related Party Transactions

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

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

## 17. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	2,855	3,735
<i>Leadership Team</i> Remuneration	209,682	166,436
Full-time equivalent members	2.00	1.48
<b>Total key management personnel remuneration</b>	<b>212,537</b>	<b>170,171</b>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 8 and 8 times 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
Remuneration \$000 100 - 110	2.00	2.00
	<b>2.00</b>	<b>2.00</b>

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

## 18. Compensation and Other Benefits Upon Leaving

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

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total Number of People	-	-

## **19. Contingencies**

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### **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.

## **20. Commitments**

### **(a) Capital Commitments**

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

\$85,350 contract for the Block A LSC Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$65,000 has been received of which \$71,351 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021: Nil)

### **(b) Operating Commitments**

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	297,434	324,322	335,200
Receivables	65,522	40,065	50,027
Investments - Term Deposits	64,630	63,161	63,646
<b>Total Financial assets measured at amortised cost</b>	<b>427,586</b>	<b>427,548</b>	<b>448,873</b>

### Financial liabilities measured at amortised cost

Payables	54,438	132,115	71,242
Finance Leases	9,859	11,276	7,482
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>64,297</b>	<b>143,391</b>	<b>78,724</b>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## Independent Auditor's Report

### To the Readers of Lake Rerewhakaaitu School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Lake Rerewhakaaitu School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 20, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 20 June 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, 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.



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

## Lake Rerewhakaaitu School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Mark Pacey	Presiding Member	Elected	Sep 2022
Mathew Armer	Presiding Member	Elected	Jun 2025
Rick Whalley	Principal	ex Officio	
Rodger Scott	Parent Representative	Elected	Sep 2022
Adelaide Edwards	Parent Representative	Co-opted	Sep 2022
Angela Robinson	Parent Representative	Elected	Sep 2022
Rachel Haskew	Parent Representative	Elected	Apr 2022
MaryAnn Martin	Parent Representative	Co-opted	Sep 2022
MaryAnn Martin	Parent Representative	Elected	Jun 2025
Catherine Dawson	Parent Representative	Elected	Jun 2025
Bianca Sterkenburg	Parent Representative	Elected	Jun 2025
Daniel Schutt	Parent Representative	Elected	Jun 2025
Natalie Gow	Staff Representative	Elected	Jun 2025

## Lake Rerewhakaaitu School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$0 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Lake Rerewhakaaitu School Board:

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

Lake Rerewhakaaitu School 1787  
Annual Report 2022



**Preparing our students for the possibilities of tomorrow.**

Kei te whakatakataka ta matou nga tauira o tenei wa mo nga ahei a tona wa.

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## Introduction

This year has been a very trying time for staff, students, whanau and the community as a whole. In the past three years the world has been going through a pandemic that has had major disruptions to school and the wider communities. This has presented a problem unlike any other we have seen or been trained to deal with. Our year 1-3 students have not experienced school that has not been disrupted by COVID, for them this is their normal! This has made it difficult for them to become familiar with school routines, attendance expectations, school and home programmes. This year has been particularly bad with rounds of covid and illnesses during every term. However, we have still been extremely busy with our local curriculum and activities.

Some of the highlights have been:

Swimming Sports, Cross Country/Fun Run, Go4it PE, Golf, Buried Village trip, Pet day, Market Day, Fishing comp and many other special moments.

While all of this was going on we were also keeping up with our academic work.

Each year we set targets for academic achievement.

This year our targets were:

All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2022

Still we have had a great year and have made great progress. We have been following our new localised curriculum planning where our term focus and coverage were:

- Term 1 - Life Long learning- **Life in the Learning Pit:**
- Term 2- Environment- **Environmental Sustainability**
- Term 3- Our Place - **The significance of major land features**
- Term 4- Cultures- **Celebrating our Diversity**

Our Kiwi Sports funding for 2022 was utilised in getting children to and from regional sporting events and upgrading our sports equipment in line with PLD from Sports BOP.

# Annual Plan Report 2022

STRATEGIC AIM 1: LEARNER CENTERED			
Achieved by:	Who	Outcome.	Evaluation. By the end of 2022
Students develop life long learning skills	Staff	<b>Students are engaged</b> in learning and know the learning process	<ul style="list-style-type: none"> <li>• Term 1 focused on life long learning as a curriculum topic.</li> <li>• Children are learning LRS the inquiry process</li> <li>• Localised Curriculum</li> </ul>
Develop student voice and agency	Staff	<b>Students are using</b> are able to have a say in why, what and how they learn	<ul style="list-style-type: none"> <li>• PLD on student agency and voice</li> <li>• Children choose topics through the localised curriculum, why, what and how to learn.</li> <li>• Students using Progress booklets to determine where they are at and next steps to learning</li> </ul>
Developing collaborative teaching /learning practices	Staff	<b>Teachers are working</b> collaboratively to plan teaching and learning experiences for all students	<ul style="list-style-type: none"> <li>• PLD on collaborative teaching practices</li> <li>• Senior and Junior teacher planning together</li> <li>• TA working in and across classes</li> <li>• Localised curriculum planning as teams</li> </ul>
Enhance future focussed learning through the use of digital technologies.	Staff	<b>Students and teachers</b> are using DTs to enhance the teaching/learning experiences	<ul style="list-style-type: none"> <li>• Several major purchases - 20 chrome books, 10 iPads</li> <li>• Students learning through the VLN primary school</li> <li>• Google classroom, Seesaw used in classes</li> <li>• Students taking virtual learning through the VLN Primary- extension maths and French.</li> </ul>
Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them	Staff	<b>Teaching and learning experiences are</b> dynamic and engage students in their passions in real life events.	<ul style="list-style-type: none"> <li>• A range of activities are utilised in teaching and learning experiences</li> <li>• COVID is a hindrance in getting children out of the classroom and/or getting people into school for added experiences.</li> </ul>

## STRATEGIC AIM 2: RESPONSIVE CULTURE

Achieved by:	Who	Outcome.	Evaluation. By the end of 2022
Maintain a positive school culture.	<b>Board Staff Whanau</b>	<b>School provides</b> an environment where ākonga, kaiako and whānau belong	<ul style="list-style-type: none"> <li>● Challenges with having to have vaccine mandates and masks and trying to get the community down to school.</li> <li>● Have been trying to keep business as usual feel to make the children and community feel some sort of normality with school</li> </ul>
Celebrate our cultural diversity.	<b>Board Staff Whanau</b>	<b>Students will</b> experience theirs and others cultures in a positive environment	<ul style="list-style-type: none"> <li>● Term 4 Cultures focus</li> <li>● Cultural Festival</li> </ul>
Increase attendance and engagement.	<b>Board Staff Whanau</b>	<b>Students are</b> present and engaged in school activities.	<ul style="list-style-type: none"> <li>● Tiger Turf of netball court with games</li> <li>● Student agency in developing localised curriculum studies and activities.</li> <li>● Activity days for parents and students</li> </ul>
Provide targeted, monitored programmes.	<b>Board Staff Agencies</b>	<b>Students show</b> accelerated progress through having their individual needs met.	<ul style="list-style-type: none"> <li>● Staff meetings to discuss target students needs and programmes</li> <li>● Teacher aides to work with target students</li> <li>● RTLB referrals</li> <li>● LSC working as SENCO</li> <li>● Teachers and Teacher aides</li> </ul>
Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways	<b>Board Staff</b>	<b>Students know</b> who they are and build confidence ready to take on opportunities.	<ul style="list-style-type: none"> <li>● Term 4 - Cultures</li> <li>● Term 3 - Our Place</li> <li>● Term2 - Environment</li> <li>● Term 1 - Life Long Learning</li> </ul>



# STRATEGIC AIM 3: SUSTAINABLE PARTNERSHIPS

Achieved by:	Who	Outcome.	Evaluation. By the end of 2022
Strengthen collaborative partnerships between school, whanau/family, iwi, and the wider community.	<b>Board Staff Whanau Community</b>	Parents /whanau and the wider community feel welcome, involved and engaged at Lake Rerewhakaaitu School.	<ul style="list-style-type: none"> <li>• Holding open days</li> <li>• Working with local iwi and clubs</li> <li>• Pet Day</li> <li>• PTA organised events</li> </ul>
Implement a localised curriculum through strengthening whanau engagement in learning and goal setting.	<b>Board Staff Whanau Community</b>	Local curriculum document implemented and being used	<ul style="list-style-type: none"> <li>• See curriculum report</li> <li>• See Schoolwide Curriculum Document</li> </ul>
Strengthen iwi connections through the iwi education plan.	<b>Board Staff Whanau Community</b>	Have strong links and relationship with Ngati Rangitahi	<ul style="list-style-type: none"> <li>• Continuing to develop relationships with local hapu: school lunches, environmental projects</li> <li>• Possum trapping and tree planting in partnership with Doc and Onuku</li> </ul>
Shared responsibility and reciprocal process between school and other agencies and organisations.	<b>Board Staff Whanau Communities</b>	Agencies used based on relevant assessment of student needs	<ul style="list-style-type: none"> <li>• continuing to use outside agencies through the LSC and RTLB services to support students and teachers</li> <li>• Pest control in the gully in partnership with Onuku DOC and LRS students</li> </ul>
Continue to network with Te Kahui ako o Reporoa and other schools in the Rotorua / Murupara areas.	<b>Board Staff School Communities</b>		<ul style="list-style-type: none"> <li>• Attending KA meetings and keeping up with relevant documents</li> <li>• Teacher only days</li> <li>• PLD- Assessment for Learning</li> </ul>

# Statement of Variance

## Priority Learners 2022

Students who have been identified as achieving more than one year below expected curriculum level.

### Target 2022

**All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2022**

### Accelerated learning

What is accelerated learning?

- Accelerated learning is the student's learning progress showing a noticeably faster, upward movement than might otherwise have been expected by the trend of their own past learning.
- Accelerated learning is learning at a rate faster than classmates progressing at expected rates in order to catch them up.
- Accelerated learning is learning at a rapid rate that brings the student achievement level to that consistent with, or beyond, a set of benchmarks or standards (NZ Curriculum Reading and Writing Standards).
- Accelerated learning is an intervention that is in addition to effective classroom teaching in reading, writing and math.
- Long term, accelerated learning is about "How do we develop effective intervention practices that sustain student acceleration and ensure intervention coherence at a school-wide level?"

Teachers will track individual students' progress at least every four weeks in spelling, basic facts, math, reading and writing to show progress, expected progress and/or accelerated progress. Data will be used for discussions and to develop support programmes, provide support, and target PD to accelerate academic progress for students.

Achievement is reported through written reports and parents are invited to meet with their child's teacher(s), following this reporting.

### Support Programmes

All children learn at different rates and some will need extra help along the way. Teachers identify children who may need support in some aspect of their learning and there are a range of informal and formal target-teaching programmes and support services available for students who need them, e.g., Yolanda Soryl, Early Words, Talk to Learn, in-class reading or writing support, teacher-aid support etc.

Children with more specific learning or behavioural needs may be supported through services such as the Cluster LSC (Learning Support Coordinator), RTLB (Resource Teachers for Learning and Behaviour), Child Mental Health Services, or other external agencies - all in consultation with parents.

## Writing Curriculum Progress

## Accelerated Progress

Yr	1>	1<	@	A	Yr	< 1 Yr	1 year	Accelerated	A/E%
0	0	0	100	0	0	0	100	0	100
1	0	0	100	0	1	100	0	0	0
2	18	45	37	0	2	70	0	30	30
3	0	0	57	43	3	12.5	0	87.5	87.5
4	12.5	25	25	38	4	14	43	43	86
5	0	0	0	100	5	20	0	80	80
6	0	16	50	34	6	36	45	18	63
7	0	50	25	25	7	0	20	80	100
8	14	28	58	0	8	14	14	71	85
B	5	22	49	22	G	32	28	45	73
G	6	16	52	26	B	34	24	39	63
M	15	25	55	5	M	37	33	30	63
WS	6	20	49	25	WS	32	25	42	67
94% of students are working within their expected curriculum level. 74% working at or above expected curriculum levels. Is									
<b>TARGET%</b>									
					End year	14	17	75	92
Evaluation: 92% of target students are making expected or accelerated progress in writing. These results are the target students who were identified as being more than 1 year behind their curriculum level. These do not include students which have been identified with reasons why this may not be achievable.									

## Reading Curriculum level

## Accelerated Progress

Yr	1>	1<	@	A	Yr	< 1 Yr	1 year	Accelerated	A/E%
0	0	0	100	0	0	0	100	0	100
1	0	0	100	0	1	16	84	0	84
2	0	45	27	27	2	27	27	46	73
3	0	28	28	43	3	0	14	86	100
4	12	25	25	38	4	12	12	75	87
5	0	0	0	100	5	0	0	100	100
6	8	8	50	34	6	0	8	92	100
7	50	0	25	25	7	0	0	100	100
8	0	0	0	100	8	0	0	100	100
B	8	25	29	37	B	8	24	68	92
G	3	18	63	16	G	10	31	62	93
M	11	27	45	17	M	11	33	63	96
WS	6	15	42	35	WS	7	27	66	93
77% working at or above expected curriculum levels. 92% of students are working within their of their expected curriculum levels									
Target%									
					End year	0	26	74	100
Evaluation: 100% of target students are making expected or accelerated progress in Reading. These results are the target students who were identified as being more than 1 year behind their curriculum level. These do not include students which have been identified with reasons why this may not be achievable.									

## Math Curriculum Progress

## Accelerated Progress

Yr	1>	1<	@	A	Yr	< 1 Yr	1 year	Accelerated	A/E%
0	0	0	100	0	0	0	100	0	100
1	0	14	72	14	1	100	0	0	0
2	9	9	73	9	2	81	9	9	18
3	0	28	57	14	3	0	42	57	100
4	12	25	38	25	4	62	12	25	37
5	0	25	25	50	5	0	0	5	100
6	9	36	27	27	6	25	42	34	76
7	0	75	0	25	7	0	0	100	100
8	0	50	50	0	8	28	0	72	72
B	6	19	55	19	B	36	24	39	63
G	3	32	49	16	G	37	28	34	62
M	5	40	35	20	M	40	30	26	56
WS	5	25	52	18	WS	5	25	37	62
70% working at or above expected curriculum levels. 92% of students are working within their of their expected curriculum levels									
<b>TARGET%</b>									
					End year	38	17	45	62
Evaluation: 62% of target students are making expected or accelerated progress in Reading. These results are the target students who were identified as being more than 1 year behind their curriculum level. These do not include students which have been identified with reasons why this may not be achievable.									

## Approach to Accelerating Learning at LRS

<b>Approach</b>	<b>Actions</b>
Identify Priority Learners and their specific learning needs.	<ul style="list-style-type: none"> <li>● Using data from 2021 to inform start of year targets</li> <li>● Analyzing data taken from classroom observations and standardized testing on an ongoing basis to inform students specific learning needs and next steps</li> </ul>
Individualise teaching and learning plans are developed for each priority learner	<ul style="list-style-type: none"> <li>● We have been developing planning documents that show individualised needs.</li> <li>● CAPs used where necessary Using LSC and RTLB to assist with planning and programmes</li> </ul>
Students progress is monitored and tracked at regular and ongoing intervals throughout the year	<ul style="list-style-type: none"> <li>● Data recorded every 5 weeks in Literacy and Numeracy</li> <li>● Teacher OTJs as an ongoing process throughout the term.</li> </ul>
Schoolwide protocols are developed, reflecting expected practice for teaching and learning in reading, writing and math.	<ul style="list-style-type: none"> <li>● Schoolwide documents developed to inform assessment, planning, expectations.</li> <li>● Staff meetings taking place that are PLD focused around local curriculum, agentic practices and individualized/personalized learning</li> <li>● Wednesday staff meetings and PLD in moderation of students work</li> </ul>
Teaching and learning is underpinned growth mindset practices	<ul style="list-style-type: none"> <li>● Developing within the school a culture of ‘They are all our students’</li> <li>● Making problems teachable/learnable moments.</li> <li>● Staff discussions about student achievement and how we can use students strengths to succeed</li> <li>● Developing student agency and voice</li> </ul>
Teacher professional development to ensure learner agency is develop and implemented consistently across the school	<ul style="list-style-type: none"> <li>● 12 Month MOE PLD</li> </ul>
Students receive specific, frequent and positive feedback	<ul style="list-style-type: none"> <li>● Using Booklets to provide feedback and students self assessment.</li> </ul>
Teacher inquire into their own practice and share their learning	<ul style="list-style-type: none"> <li>● Peer coaching through Kahui ako</li> </ul>

Parents/whanau/caregivers are informed and report to regularly about their child's progress and achievement	<ul style="list-style-type: none"> <li>• School interview process</li> <li>• Parents individual calls, interviews and informal discussions</li> </ul>
Parents/whanau/caregivers engage in supporting their child's learning at home	<ul style="list-style-type: none"> <li>• Through use of Seesaw, newsletters and interviews.</li> </ul>
External support(eg; RTL, MOE.LSC) is accessed and utilised as required	<ul style="list-style-type: none"> <li>• Using LSC as school SENCO</li> <li>• Working with RTL to access other agencies</li> </ul>
Leadership team to monitor progress of learners schoolwide; providing support, professional learning and ongoing mentoring of teachers as necessary	<ul style="list-style-type: none"> <li>• SLT examine data and evaluations are discussed at staff meetings</li> <li>• Moderation of students work to help consistency across the school</li> <li>• What's on top at staff meetings</li> </ul>
Board of Trustees decision making focuses on improving students outcomes and monitoring progress towards achieving the strategic goals of the school	<ul style="list-style-type: none"> <li>• Principal updates at Board meetings</li> </ul>

## Barriers to Learning COVID, illness and attendance throughout the year

The past three years the world has been going through a pandemic that has had major disruptions to school and the wider communities. This has presented a problem unlike any other we have seen or been trained to deal with. Our year 1-3 students have not experienced school that has not been disrupted by COVID for them this is their normal! This has made it difficult for them to become familiar with school routines, attendance expectations, school and home programmes. This year has been particularly bad with rounds of covid and illnesses during every term. The table below shows the percentages of students attending school by: Term, Gender and Ethnicity. The data shows that on average students are away from school for 8.6 weeks of the year. This equates to having nearly one whole term off. Maori students are our biggest absentee risk with 11.16 weeks away this year. The implications of this have a huge effect on student achievement. Compounding this our staff absentees during 2022 as well due to covid, illness or other leave. Staff have had the equivalent of 78 days and support staff 54 days away. Planning, assessment and continuity of programmes is highly difficult when so many of our students and staff are away. With having covid extended over such a long period parents are now used to keeping children home and may be doing so more frequently than they have in the past. We will be investigating this further in 2023.

**Table 1: Attendance %**

Term	Whole school	Female	Male	European	Maori
1	77	83	72	79	74
2	73	75	72	77	66
3	79	84	77	85	70
4	75	79	73	81	66
Year to date	76	80	73	80	69
= average weeks away from school for 2022	8.6 weeks	7.2 weeks	9.72 weeks	7.2 weeks	11.16 weeks



Date Range 01/01/2022 to 23/11/2022 go

Whole School - Days of the week - 2022		
	Present	Absent %
<b>Monday</b>	3175	689 17.8
<b>Tuesday</b>	3574	772 17.8
<b>Wednesday</b>	3624	730 16.8
<b>Thursday</b>	3272	840 20.4
<b>Friday</b>	2934	926 24.0

Code	Explanation	Count
<b>P</b>	Present	15441 75.2%
<b>E</b>	Student is absent with an Explained, but unjustified reason	752 3.7%
<b>L</b>	Student late for class	288 1.4%
<b>D</b>	Medical Appointment – doctor or dentist	42 0.2%
<b>T</b>	No information provided – truant (or throw-away explanation)	656 3.2%
<b>M</b>	Student absent due to short-term illness/Medical reasons	1915 9.3%
<b>J</b>	Justified explanation within school policy	410 2%
<b>G</b>	Holiday during term time	70 0.3%
<b>F</b>	Attending an off site course/class	529 2.6%
<b>A</b>	Attending alternative education	2 0.01%
<b>U</b>	Student is stood down or suspended	79 0.4%
<b>Q</b>	Attending an off-site school-organised activity such as trip/camp	241 1.2%
<b>Y</b>	Attending an activity centre	32 0.2%
<b>-</b>		54 0.3%
<b>S</b>	Sickbay	2 0.01%
<b>R</b>	Removed (temporarily) from regular class	2 0.01%
<b>?</b>	Unknown reason (temporary code)	21 0.1%
<b>All</b>	All codes	<b>20536</b>

Table 2: Days of Week

## Targets 2023

### Target 1

All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2022

### Target 2

To improve attendance and engagement to achieve 90% or higher in attendance.

## Approached to Accelerating Learning at LRS

Approach	Evaluation
Identify Priority Learners and their specific learning needs.	
Individualise teaching and learning plans are developed for each priority learner	
Students progress is monitored and tracked at regular and ongoing intervals throughout the year	
Schoolwide protocols are developed, reflecting expected practice for teaching and learning in Reading, writing and math.	
Teaching and learning is underpinned growth mindset practices	
Teacher professional development to ensure learner agency is develop and implemented consistently across the school	
Students receive specific, frequent and positive feedback	
Teacher inquire into their own practice and share their learning	
Parents/whanau/caregivers are informed and reported to regularly about their child's progress	

and achievement	
Parents/whanau/caregivers engage in supporting their child's learning at home	
External support(eg; RTL, MOE.LSC) is accessed and utilised as required	
Leadership team to monitor progress of learners schoolwide: providing support, professional learning and ongoing mentoring of teachers as necessary	
Board of Trustees decision making focuses on improving students outcomes and monitoring progress towards achieving the strategic goals of the school	

## Approach to Engagement and Attendance

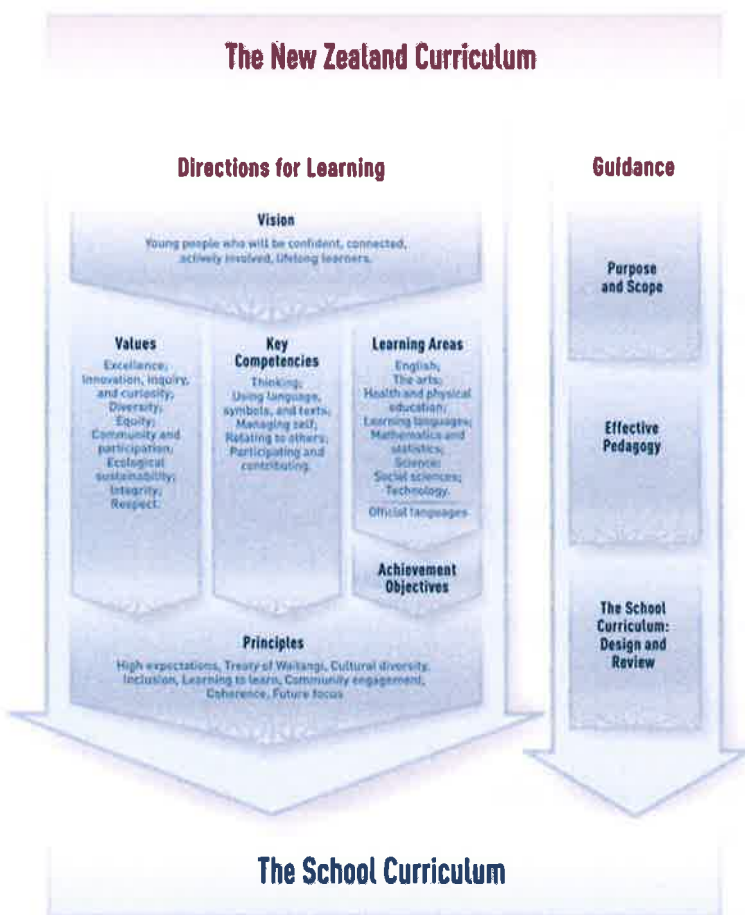
Approach	Evaluation
Identify students who have less than 95% attendance	
Foc:js in LRS aims Responsive culture	
Liaise with LSC, RTL and truancy officer	
Strengthen collaborative partnerships between school, whanau/family, Iwi, and the wider community	
PLD with Te Kahui ako o Reporoa in attendance and engagement	
Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them,	

## Curriculum report

### Introduction

Our local curriculum is **the way that you bring The New Zealand Curriculum to life at our school**. It should: be responsive to the needs, identity, language, culture, interests, strengths and aspirations of your learners and their families. have a clear focus on what supports the progress of all learners

The *New Zealand Curriculum* is a clear statement of what is deemed important in education. It takes as its starting point a vision of our young people as lifelong learners who are confident and creative, connected, and actively involved and includes a clear set of principles on which to base curriculum decision making.



Our local curriculum is the way that we bring *The New Zealand Curriculum* to life at our school. It is:

responsive to the needs, identity, language, culture, interests, strengths and aspirations of your learners and their families

- a clear focus on what supports the progress of all learners

- Integrated with Te Tiriti o Waitangi into classroom learning

helping learners engage with the knowledge, values, and competencies so they can go on and be confident and connected lifelong learners.

## Link to our Strategic Aims

Our Local Curriculum is directly linked to our Charter and Strategic Aims.

### STRATEGIC AIM 1: **LEARNER CENTRED**

Achieved by:

1. Students *develop life long learning skills*
2. Develop student voice and agency
3. Developing collaborative teaching /learning practices
4. Enhance future focussed learning through the use of digital technologies
5. Presenting students with a variety of opportunities to develop a thirst for learning, a curiosity and passion about the world around them

### STRATEGIC AIM 2: **RESPONSIVE CULTURE**

Achieved by:

1. Maintain a positive school culture
2. Celebrate our cultural diversity
3. Increase attendance and engagement
4. Provide targeted, monitored programmes
5. Developing a stronger sense of each individuals identity in meaningful and culturally appropriate ways

### STRATEGIC AIM 3: **SUSTAINABLE PARTNERSHIPS**

Achieved by:

1. Strengthen collaborative partnerships between school, whanau/family, Iwi, and the wider community
2. Implement a localised curriculum through strengthening whanau engagement in learning and goal setting.
3. Strengthen iwi connections through the iwi education plan.
4. Shared responsibility and reciprocal process between school and other agencies and organisations.
5. Continue to network with Te Kahui ako o Reporoa and other schools in the Rotorua / Murupara areas.

## What have we done so far

The journey started in 2019 with full staff PLD in Designing Localised Curriculum. At the beginning of 2020 there was significant change at Lake Rerewhakaaitu School. We have worked with our Kahui Ako

to develop our self-reflection skills and gather knowledge through the various PLD providers. The leadership team has used this to support the gathering of community, student and whanau voice. Students were surveyed by the leadership team for their thoughts and ideas about what they wanted to learn, how they wanted to learn, what was important to them and what they saw as important to our community.

Community evenings have been held to gather community/parent voice and ideas. There have been informal community voice gathering at school events e.g. Pet Day, Swimming Sports, Athletics Days etc, where the community had the opportunity to anonymously place their contributions of ideas in boxes placed around the school.

The Board have been involved in the process at all stages and meetings have had times allocated to discuss the Local Curriculum Design, Cultural Capabilities and Assessment for Learning. Through the Board's Māori representatives and our commitment to the Articles of Te Tiriti o Waitangi we have gathered the voice of local Māori and the māori community. These thoughts and ideas have then been interwoven into our latest Charter 2021-2023

We have also applied MAC Kaihoe PLD in Te Tiriti, Measurable Gains Framework and Whanau Mai Te Reo reading.

#### **PLD to help design and implement:**

1. School Charter 2021-2023
- 2 Consultation with students, parents and whanau, and community
- 3 PLD- Janet McCarroll- Localised curriculum design
- 4 Sue Winters-Peer Coaching- Kahui Ako
5. MAC- Measurable Gains Framework, Tiriti PLD
6. MAC- Reading: Whanau Mai te reo
7. 18 Month Contract with CORE Education In local curriculum development
8. Kahui Ako PLD with Teachers and Teacher Aides, and Principal PD.

#### **Outcomes for Kaiako and Leaders**

6 months we would like to see kaiako starting to plan learning that is guided by:

- an understanding of pedagogy in Ka Hikitia and Tataiako
- ākongā & whanau feedback about their aspirations and interests
- collaborative teacher inquiry/peer coaching
- collaborative teaching strategies
- a shared planning framework which has coherence through the school.

At 12 months we would hope to see:

- kaiako and leaders develop a local curriculum that provides rich learning opportunities.

- significant shifts in kaiako planning for learning so kaiako are able to give specific examples of learning in authentic contexts and use data to reflect on the impact on target ākongā
- a Local Curriculum framework for Lake Rerewhakaaitu School that has a coherent pathway for all learners which is dynamic; teams use their learning from 2021 to inform more comprehensive planning for 2022
- Strengthened partnerships with the community
- a working knowledge and understanding of how we honour Te Tiriti o Waitangi

We will measure these aspects through:

- collaborative teacher inquiries/peer coaching which support kaiako to build and share knowledge about teacher practice
- ongoing kaiako, kaiawhina, ākongā and community voice through hui and/or surveys which will be used to review and refine the school's strategic priorities and the local curriculum plan
- teacher evidence which is captured through a school wide Professional Growth Cycle
- integration of the Articles of Te Tiriti o Waitangi in teacher planning.

The aim is to develop students to have more of a connection to their learning.

Through student and whānau voice and achievement we should see how this is benefiting student learning from one area of the school to the next.

- Students to have more of a connection to their learning
- Learning to be more relevant to students
- Relationships and connections to help with student achievement
- Students have more confidence in who they are.

Change like this will not be fully realised within one year. However, by the end of 12 months, we would like to see the following:

- Changes in our curriculum so that it responds to the needs, identity, language, culture and interests of our ākongā and their whānau
- The beginnings of a coherent pathway for learning that enables ākongā to have more connection with their learning, to build ownership for their learning and develop greater confidence in who they are
- Development of leader and teacher understanding, practice and capability around authentic contexts for learning

Ka Hikitia (revised 2020) states that Māori will be successful when learners are engaged and achieving excellent outcomes and that Māori whānau and hapū are actively involved. Our journey is to attain these aspirations.

Teacher evidence of ākonga progress will be captured through a school wide Professional Growth Cycle. The on flow of building leadership and teacher capability will be evident in classroom practice, strengthened relationships with akonga and whanau and an increase in student achievement. Collaborative inquiry/Peer coaching will support the development of rich learning experiences in authentic contexts to accelerate learner progress.

We will gather middle leader and kaiako voice during the 12 months to capture their initial understandings, how it has impacted on their classroom practice and how it has affected and will continue to affect their planning for the future.

This is the overarching focus for our kura supported by MAC, Te Kahui Ako o Reporoa and facilitators and will be achieved through:

- 4 TOD in a 12 month cycle.
- Dedicated staff meetings once a term. Team hui.
- Professional Growth Cycle.
- In-school COL leaders and SLT will continue to meet for at least one day per term as a group solely dedicated to the development and implementation of our localised curriculum.
- Weekly staff meetings, team meetings, monthly Board meetings, Leadership meetings with a regular focus on Localised Curriculum.
- Board committed to professional development around ToW outside of regular monthly meetings
- A budget will be presented to Board to cover external facilitators, Koha for guests, purchase of resources for use in the classroom and purchases to build school resources

### Lake Rerewhakaaitu Local Curriculum

Odd Year - Term 1	Term 2	Term 3	Term 4
Te Ao Maori	Careers	Sports & Leisure	Our Place
Even Year - Term 1	Term 2	Term 3	Term 4
Lifelong Learning	Environment	Our Past / Our Future	Cultures

Example of planning:

Even Year Term 2 Environment	
<b>Big Question/Idea</b>	Sustainability: Tikanaga around understanding natural resources What is a resource? What or how do we affect our Resources? Being a Kaitiaki of Resources



<b>Local</b>	Using the gully/what is the environment around us/the lake. Exploring our immediate environment. Forestry Waimangu Ngati Rangitihi - Kaitiaki Tours - Planting Trees What do farms need in order to be sustainable? Scrap buckets - What can be composted? Worm buckets? Chicken food? How can we as a school be more sustainable?
<b>National</b>	Department of Conservation Fish and Game New Zealand - Lake Rerewhakaaitu Fishing Competition.
<b>Global</b>	Pollution effects on our world - Masks, Rubbish, our oceans, single use plastics, how they have made islands out of bottles - sustainable floating islands, what effects do these islands have? What sustainable environment plans are happening throughout the world?
<b>Principles</b>	Students gain a deeper understanding of the environment around them, developing a political conscience of the Aotearoa and the effect that they can have. Unpacking our understanding of natural resources (What does DoC do to protect our environment, what do we do to ensure our resources flourish with hunting, fishing etc).
<b>Values</b>	<b>Innovation, inquiry, and curiosity</b> , by thinking critically, creatively, and reflectively.
<b>Key Competencies</b>	Relating to others, participating & contributing, thinking and managing self.
<b>-Number/Algebra -Geometry/Measurement -Statistics</b>	Statistics - surveys, graphing, carrying out the inquiry cycle, investigating data, creating surveys.
<b>-Listening -Reading -Viewing</b>	<ul style="list-style-type: none"> <li>● Writing explanations, opinions, points of view, presenting work and speaking in front of peers.</li> <li>● Goal setting</li> </ul>
<b>-Speaking -Writing -Presenting</b>	<ul style="list-style-type: none"> <li>● Junior School - Explanation and Recounts</li> <li>● Senior School - (W1 - W5) Persuasive and (W6 - W10) Explanation Writing - This is children dependent.</li> </ul>
<b>Science</b>	Fertilisation, worm farms, greenhouse gasses, water cycle, living world
<b>Technology</b>	<ul style="list-style-type: none"> <li>● Gardens</li> <li>● Green houses</li> <li>● Mara Kai</li> </ul>
<b>Social Science</b>	<b>Social Studies NZC</b> - Understand how people make decisions about access to and use of resources.

The Arts -Dance -Drama -Art -Music	Drama, Music and Dance - Production skills - Acting, places, lines, expression and role playing, dancing.
Health	Keeping ourselves safe
-PE -Sport	Fell Cup - Netball and Rugby Fun Run Cluster cross country
Te reo Maori	Cultural Tikanga - Harakeke, protocols and customs

### What has been going well

- Whole school planning for integrated curriculum term by term
- Staff and students are fully aware of the curriculum focus areas each term
- Student have agencies and voice
- Students are taking responsibility for their own learning
- Students know where they are and where they need to go next in their academic work.
- Staff and students are now more engaged in the leaning
- Easy for new staff to plan and assess, and be aware of the expectation of LRS

Where to next:

- Development of a more focused planning and assessment document for Technology, Social Studies and Science
- Adjust assessment plan in schoolwide document 2023-2025
- Adjust teacher assessment reporting for accelerated progress
- Review and adjust planning documents to allow ease of access and collaborative teaching
- Staff and students to continue to develop understanding of use of progress booklets that provides feedback to improve learning and teaching

### Supporting documents

- Schoolwide curriculum document 2022-2023
- LRS Progress Booklets
- LRS Charter
- LRS Strategic Aims
- New Zealand Curriculum Document
- LRS Policies and Procedures