

PUKETAHA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1907

Principal: Nyree Olliver

School Address: Puketaha Road, Puketaha

School Postal Address: Puketaha Road RD 1, Hamilton, 3281

School Phone: 07 824 3870

School Email: office@puketaha.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

PUKETAHA SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
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	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance

Puketaha 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.

Renika Ashleigh Giuliano
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

12/12/23
Date:

Nyree Margaret Olliver
Full Name of Principal

[Signature]
Signature of Principal

12-12-23
Date:

Puketaha School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,474,808	2,324,988	2,328,386
Locally Raised Funds	3	186,076	190,750	193,904
Interest Income		6,506	4,000	245
Other Revenue		-	-	744
		<u>2,667,390</u>	<u>2,519,738</u>	<u>2,523,279</u>
Expenses				
Locally Raised Funds	3	140,167	134,100	84,160
Learning Resources	4	1,804,247	1,663,749	1,739,398
Administration	5	162,062	144,632	123,458
Finance		1,014	635	1,130
Property	6	535,958	564,324	469,801
Loss on Disposal of Property, Plant and Equipment	11	129	-	-
		<u>2,643,577</u>	<u>2,507,440</u>	<u>2,417,947</u>
Net Surplus / (Deficit) for the year		23,813	12,298	105,332
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>23,813</u></u>	<u><u>12,298</u></u>	<u><u>105,332</u></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.

Puketaha 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		715,346	531,446	588,375
Total comprehensive revenue and expense for the year		23,813	12,298	105,332
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	21,639
Equity at 31 December		739,159	543,744	715,346
Accumulated comprehensive revenue and expense		739,159	543,744	715,346
Equity at 31 December		739,159	543,744	715,346

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.

Puketaha School
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	234,807	134,401	246,007
Accounts Receivable	8	156,976	156,656	128,085
GST Receivable		10,361	26,072	5,831
Prepayments		5,915	8,528	10,965
Inventories	9	3,562	2,860	4,494
Investments	10	128,898	125,252	125,252
		540,519	453,769	520,634
Current Liabilities				
Accounts Payable	12	177,499	133,795	143,688
Revenue Received in Advance	13	5,004	-	1,955
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	11,788	11,876	12,543
Funds held for Capital Works Projects	16	-	-	22,057
		194,291	145,671	180,243
Working Capital Surplus/(Deficit)		346,228	308,098	340,391
Non-current Assets				
Property, Plant and Equipment	11	425,705	285,828	408,103
		425,705	285,828	408,103
Non-current Liabilities				
Provision for Cyclical Maintenance	14	26,845	33,627	22,208
Finance Lease Liability	15	5,929	16,555	10,940
		32,774	50,182	33,148
Net Assets		739,159	543,744	715,346
Equity		739,159	543,744	715,346

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

Puketaha School
Statement of Cash Flows
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		587,166	496,761	536,621
Locally Raised Funds		182,520	182,750	198,414
International Students		3,700	-	-
Goods and Services Tax (net)		(4,530)	-	20,241
Payments to Employees		(235,359)	(184,300)	(162,613)
Payments to Suppliers		(409,056)	(597,472)	(364,279)
Interest Paid		(1,014)	(635)	(1,130)
Interest Received		5,347	4,000	244
Net cash from/(to) Operating Activities		128,774	(98,896)	227,498
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(104,804)	(84,500)	(246,007)
Purchase of Investments		(3,646)	-	-
Net cash from/(to) Investing Activities		(108,450)	(84,500)	(246,007)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,764
Finance Lease Payments		(9,467)	(11,710)	(9,503)
Funds Administered on Behalf of Third Parties		(22,057)	-	(75,252)
Net cash from/(to) Financing Activities		(31,524)	(11,710)	(64,991)
Net increase/(decrease) in cash and cash equivalents		(11,200)	(195,106)	(83,500)
Cash and cash equivalents at the beginning of the year	7	246,007	329,507	329,507
Cash and cash equivalents at the end of the year	7	234,807	134,401	246,007

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.

Puketaha School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Puketaha 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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) 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	20 years
Furniture and Equipment	4 - 10 years
Information and Communication Technology	5 years
Textbooks	5 years
Library Resources	12.5% 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	581,216	496,761	503,195
Teachers' Salaries Grants	1,501,679	1,402,454	1,493,572
Use of Land and Buildings Grants	373,817	425,773	328,543
Other Government Grants	18,096	-	3,076
	2,474,808	2,324,988	2,328,386

The school has opted in to the donations scheme for this year. Total amount received was \$43,350.

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	66,164	74,000	57,871
Fees for Extra Curricular Activities	68,941	54,250	59,415
Trading	9,322	10,500	12,201
Fundraising & Community Grants	39,511	52,000	64,417
Other Revenue	2,138	-	-
	186,076	190,750	193,904
Expenses			
Extra Curricular Activities Costs	121,635	123,100	61,218
Trading	8,622	11,000	12,356
Fundraising & Community Grant Costs	9,910	-	10,586
	140,167	134,100	84,160
<i>Surplus for the year Locally raised funds</i>	45,909	56,650	109,744

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	50,987	63,771	57,888
Library Resources	1,860	2,500	1,412
Employee Benefits - Salaries	1,645,465	1,520,454	1,592,094
Staff Development	6,987	10,000	5,923
Depreciation	95,828	62,024	78,068
Equipment Repairs	1,627	3,500	2,923
Information And Communication Technology	1,493	1,500	1,090
	1,804,247	1,663,749	1,739,398

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,234	5,082	5,082
Board Fees	2,035	3,500	2,710
Board Expenses	7,396	11,800	3,020
Intervention Costs & Expenses	-	-	105
Communication	2,318	3,900	4,399
Consumables	24,418	19,100	19,065
Other	14,422	22,850	18,229
Employee Benefits - Salaries	95,008	66,300	60,167
Insurance	4,151	5,000	4,691
Service Providers, Contractors and Consultancy	7,080	7,100	5,990
	162,062	144,632	123,458

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	7,960	7,750	7,428
Cyclical Maintenance Provision	4,637	6,801	2,183
Grounds	29,591	16,500	17,082
Heat, Light and Water	19,537	18,000	22,483
Rates	185	1,000	243
Repairs and Maintenance	34,410	22,500	32,270
Use of Land and Buildings	373,817	425,773	328,543
Security	3,942	1,000	1,390
Consultancy And Contract Services	61,879	65,000	58,179
	535,958	564,324	469,801

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

7. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	234,807	134,401	246,007
Cash and cash equivalents for Statement of Cash Flows	234,807	134,401	246,007

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

Of the \$234,807 Cash and Cash Equivalents \$0 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	2,905	11,811	-
Receivables from the Ministry of Education	9,114	-	6,320
Banking Staffing Underuse	-	30,018	-
Interest Receivable	1,281	121	122
Teacher Salaries Grant Receivable	143,676	114,706	121,643
	156,976	156,656	128,085
Receivables from Exchange Transactions	13,300	11,932	6,442
Receivables from Non-Exchange Transactions	143,676	144,724	121,643
	156,976	156,656	128,085

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,062	361	1,027
Sports Uniform	2,500	2,499	3,467
	3,562	2,860	4,494

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	128,898	125,252	125,252
Total Investments	128,898	125,252	125,252

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	131,209	4,348	-	-	(7,065)	128,493
Furniture and Equipment	200,089	73,825	-	-	(59,611)	214,303
Information and Communication Technology	37,485	26,014	(129)	-	(13,668)	49,700
Leased Assets	22,840	7,442	-	-	(13,187)	17,095
Library Resources	16,480	1,931	-	-	(2,297)	16,114
Balance at 31 December 2022	408,103	113,560	(129)	-	(95,828)	425,705

The net carrying value of equipment held under a finance lease is \$17,095 (2021: \$22,840)

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.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	146,601	(18,108)	128,493	142,253	(11,044)	131,209
Furniture and Equipment	772,505	(558,202)	214,303	712,155	(512,066)	200,089
Information and Communication Technology	129,076	(79,376)	49,700	115,509	(78,024)	37,485
Leased Assets	52,863	(35,768)	17,095	77,557	(54,717)	22,840
Library Resources	76,653	(60,539)	16,114	74,722	(58,242)	16,480
Balance at 31 December	1,177,698	(751,993)	425,705	1,122,196	(714,093)	408,103

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	22,139	9,896	16,593
Accruals	5,234	2,947	3,433
Employee Entitlements - Salaries	143,676	114,706	121,643
Employee Entitlements - Leave Accrual	6,450	6,246	2,019
	<u>177,499</u>	<u>133,795</u>	<u>143,688</u>
Payables for Exchange Transactions	177,499	133,795	143,688
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>177,499</u>	<u>133,795</u>	<u>143,688</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Fees Received In Advance	1,304	-	1,955
International Students Inc In Adv	3,700	-	-
	<u>5,004</u>	<u>-</u>	<u>1,955</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	22,208	26,826	20,025
Increase to the Provision During the Year	5,684	6,801	5,678
Other Adjustments	(1,047)	-	(3,495)
Provision at the End of the Year	<u>26,845</u>	<u>33,627</u>	<u>22,208</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	26,845	33,627	22,208
	<u>26,845</u>	<u>33,627</u>	<u>22,208</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	12,605	11,876	13,372
Later than One Year and no Later than Five Years	6,369	16,555	11,315
Future Finance Charges	(1,257)	-	(1,204)
	<u>17,717</u>	<u>28,431</u>	<u>23,483</u>
Represented by			
Finance lease liability - Current	11,788	11,876	12,543
Finance lease liability - Non current	5,929	16,555	10,940
	<u>17,717</u>	<u>28,431</u>	<u>23,483</u>

16. 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 \$
Recladding of PAC		225031	22,057	794	(22,851)	-	-
Fire Alarm Detection Replacement		213474	-	6,800	(6,800)	-	-
Totals			<u>22,057</u>	<u>7,594</u>	<u>(29,651)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Pool Upgrade		225030	37,615	8,572	(46,187)	-	-
Addition to Block B		218563	54,991	4,106	(59,097)	-	-
Special Needs Bathroom		226432	-	47,834	(47,834)	-	-
Skylights		228461	-	7,053	(7,053)	-	-
Recladding of PAC		225031	-	25,145	(3,088)	-	22,057
Totals			<u>92,606</u>	<u>92,710</u>	<u>(163,259)</u>	<u>-</u>	<u>22,057</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	22,057
Funds Receivable from the Ministry of Education	-

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 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.

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	2,035	2,710
<i>Leadership Team</i>		
Remuneration	310,408	371,916
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	312,443	374,626

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	3 - 4	4 - 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	2.00	1.00
110 - 120	-	1.00
120 - 130	1.00	-
	3.00	2.00

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:

\$83,430 contract for the Addition to Block B as agent for the Ministry of Education. This project is fully funded by the Ministry and \$65,894 has been received of which \$59,097 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$83,430 contract for the Addition to Block B as agent for the Ministry of Education. This project is fully funded by the Ministry and \$65,894 has been received of which \$59,097 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$40,708 contract for the Recladding of PAC as agent for the Ministry of Education. This project is fully funded by the Ministry and \$25,145 has been received of which \$3,088 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

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	234,807	134,401	246,007
Receivables	156,976	156,656	128,085
Investments - Term Deposits	128,898	125,252	125,252
Total Financial assets measured at amortised cost	520,681	416,309	499,344

Financial liabilities measured at amortised cost

Payables	177,499	133,795	143,688
Finance Leases	17,717	28,431	23,483
Total Financial Liabilities Measured at Amortised Cost	195,216	162,226	167,171

23. Events After Balance Date

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

24. Comparatives

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

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 12 December 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.

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Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport Report and Statement of Compliance with Good Employer Policy 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.



Paul Walker
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hastings, New Zealand

Puketaha School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Renika Siciliano	Presiding Member	Elected	Sep 2025
Nyree Olliver	Principal	ex Officio	
Simon Perry	Parent Representative	Elected	Sep 2025
Dylan Shell	Parent Representative	Elected	Sep 2025
Paula Haman	Parent Representative	Elected	Sep 2025
Adam Bradstreet	Parent Representative	Elected	Sep 2025
Jason Boobyer	Staff Representative	Elected	Sep 2025

Puketaha 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 Puketaha 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.

Analysis of Variance Reporting



Puketaha SCHOOL
Powerful Learners



2022

School Name:	Puketaha School	School Number:	1907
Strategic Aim:	<p>1. Ensure all students experience a rich, future focussed learning programme that is personalised, putting children, their interests, aspirations and needs first.</p> <p>2. Ensure that all students are progressing and achieving their potential in relation to the NZ Curriculum.</p>		
Annual Aim:	<p>1.2: Assessment for Learning- To further develop AFL practices, so all assessment is relevant, reliable and has the learner at the heart of it.</p> <p>1.3: Teaching and Learning Strategies- To further develop practice that gradually moves the learner to self-determined.</p> <p>2.2: To improve the number of students achieving and progressing within the NZ English Curriculum.</p> <p>2.3: To improve the number of students achieving and progressing within the NZ Mathematics Curriculum.</p>		

Target:

Personalising Learning Targets		Curriculum Targets
<p>1.2: Assessment for Learning- To further develop AFL practices, so all assessment is relevant, reliable and has the learner at the heart of it.</p> <p><i>All teachers will be giving their students regular and purposeful feedback/ forward comments, both verbal and written.</i></p> <p><i>Learning Journals will be used as a tool to support learners to evidence their achievement and progress across the Curriculum.</i></p> <p><i>Learners are building towards being able to confidently talk about their learning, the process of learning and how they achieved the overall outcome.</i></p> <p><i>Students will showcase increasing awareness and confidence when discussing the AFL prompts.</i></p> <p><i>Writing goals are evident across the school in planning and assessment.</i></p> <p><i>Teachers use modelling books for purposes across the Core Curricular areas as a tool to deprivatise the learning process (Learning intentions, success criteria, modelling), capture student voice and assist with formative assessment.</i></p>	<p>1.3: Teaching and Learning Strategies- To further develop practice that gradually moves the learner to be self-determining.</p> <p><i>Teachers will develop agency in our students by teaching them to intelligently engage in and monitor their own progress and development.</i></p> <p><i>Clear evidence of the range of Co-Teaching Models being used across our school in a planned and deliberate way.</i></p> <p><i>The “Self-Determined Learner” profile will be evident in teaching and learning across Year 3-8.</i></p> <p><i>Children will be able to talk about the Learning Process and AFL practices as well as begin to direct this process more themselves.</i></p> <p><i>Learning through play is an integral element to the Year 1 and 2 programme design, with an obvious progression from Year 1 to Year 2.</i></p>	Mathematics Targets
		<p><i>All Year 8’s to be achieving Level 3 or above within the NZC for Mathematics by the end of the year.</i></p> <p><i>80% Year 5’s achieving Level 2- Early 3 or above in Mathematics</i></p> <p><i>78% Year 7’s achieving Level 3- Early Level 4 or above in Mathematics.</i></p>
		Literacy Targets
		<p><i>All Year 8’s to be achieving at or above Level 3 of the NZC in Reading and Writing by the end of the Year.</i></p> <p><i>77% Year 2’s achieving Level 1 in Reading (Reading Level 15 or above) by the end of the year.</i></p> <p><i>70% Year 3’s achieving Level 1- Early Level 2 or above in Reading.</i></p> <p><i>83% Year 7’s achieving at Level 3- Early Level 4 or above in Writing.</i></p>

2021 Data that helped inform target setting and planning annual actions for 2022.

<i>MID 2021 Mathematics OTJ's</i>	<i>MID 2021 Reading OTJ's</i>	<i>MID 2021 Writing OTJ's</i>
<p>Mathematics 81% of children are predicted to meet or exceed the end of year expectation.</p> <p>In Year 1, 36% (12/33) of children are considered to need monitoring In Year 2, 16% (5/32) are considered to need monitoring In Year 3, 9% (3/33) of children are predicted to need monitoring. 27% (9/33) Year 3's are expected to exceed NZC Expectations by the end of the year In Year 4, 4% (2/46) are considered to need Intervention A further 15% (7/46) are being monitored In Year 5, 3% (1/37) are considered to need Intervention A Further 11% (4/37) are considered to need monitoring In Year 6, 12% (5/43) are considered to need Intervention A further 14% (6/43) are considered to need monitoring In Year 7, 3% (1/30) are considered to need intervention In Year 8, 4% (1/24) are considered to need Intervention A further 21% (5/24) are considered to need monitoring</p> <p>In general, there are more girls considered to need Intervention with 5% (7/145) needing intervention compared to girls 2% (3/133). Boys are performing slightly higher than girls in Mathematics with 86% of boys on track to meet or exceed NZC Expectations and 77% of girls.</p> <p>Maaori Students 21% (5/ 21) of the children who are represented in the needing monitoring data are Maaori 79% (19/21) are on track to be either succeeding or exceeding the NZC by the end of the year Maaori children continue to be achieving comparably to non Maori children.</p>	<p>Reading 81% of children are predicted to meet or exceed the end of year expectation.</p> <p>In Year 1, 33% (11/33) of children are considered to need monitoring In Year 2, 13% (4/32) are considered to need Intervention A further 34% (11/32) are being monitored In Year 3, 9% (3/33) of children are predicted to need monitoring. 39% (13/ 33) are expected to exceed the NZC Expectations by the end of the year. In Year 4, 7% (3/46) are considered to need Intervention A further 4% (2/46) are being monitored. In Year 5, 11% (4/37) are considered to need monitoring. In Year 6, 5% (2/43) are considered to need Intervention. A further 12% (5/43) are considered to need monitoring. In Year 7, 93% (28/30) are expected to meet or exceed the NZC Expectations by the end of the year. 7% (2/30) are being monitored In Year 8, 8% (2/24) are considered to need Intervention. A further 13% (3/24) are considered to need monitoring.</p> <p>In general, there are more boys considered to need Intervention with 6% (8/133) needing intervention compared to girls 2% (3/145). Overall, girls are slightly outperforming boys with 84% (121/145) of girls on track to meet or exceed NZC Expectations compared to 79% (105/133) of boys.</p> <p>Maaori Students 17 % (4/24) Maaori children are considered to need monitoring 83% (20/24) Maaori children are expected to meet or exceed NZC Expectations by the end of the year, which is comparable to whole school data of 81% (226/278)</p>	<p>Writing 79% of children are predicted to meet or exceed the end of year expectation.</p> <p>In Year 1, 30% (10/33) of children are considered to need monitoring In Year 2, 13% (4/32) are considered to need Intervention A further 6% (2/32) are being monitored In Year 3, 3% (1/33) of children are predicted to need monitoring. 97% (32/33) of Year 3's are considered to be on track to achieve or exceed NZC Expectations by the end of the year In Year 4, 4% (2/46) are considered to need Intervention A further 15% (7/46) are being monitored In Year 5, 24% (9/37) are considered to need monitoring In Year 6, 5% (2/43) are considered to need Intervention A further 21% (9/43) are considered to need monitoring In Year 7, 97% (29/30) are expected to meet or exceed the NZC Expectations by the end of the year 3% (1/30) are being monitored In Year 8, 13% (3/24) are considered to need Intervention A further 21% (5/24) are considered to need monitoring</p> <p>In general, there are more boys considered to need Intervention with 7% (9/133) needing intervention compared to girls 2% (3/145). Overall, girls are slightly outperforming boys with 83% (121/145) of girls on track to meet or exceed NZC Expectations compared to 76% (100/133) of boys.</p> <p>Maaori Students 21 % (5/24) Maaori children are considered to need monitoring 79% (20/24) Maaori children are expected to meet or exceed NZC Expectations by the end of the year, which is the same as whole school data 79% (221/278)</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1.2: Assessment for Learning- To further develop AFL practices, so all assessment is relevant, reliable and has the learner at the heart of it.</p> <p>Developing a Learning Culture in our environments by involving students in the learning process (the first active element of formative assessment)</p> <ul style="list-style-type: none"> Share 'clear' 'unambiguous' learning intentions that make sense with students in all subject areas. Ensure the task matches the LI. Ensure students understand the task - what good looks like by co-constructing/sharing Success Criteria at the appropriate curriculum level. <p>Valuing Student Self-evaluation</p> <ul style="list-style-type: none"> Provide purposeful opportunities for students to set goals and reflect during and at the end of a session. Using a variety of effective teaching approaches such as Think, Pair, Share and identifying next learning steps. Develop an understanding of 'growth mindset' especially when students find a task difficult or feel stuck. <p>Giving Feedback regularly and consistently across all curriculum areas</p> <ul style="list-style-type: none"> Feedback will focus on the learning intention. Feedback will include a balance of both oral and written. Ensure we are using the 'closing the gap' method for improved outcomes, including an increase in specific and descriptive feedback. Use self, peer and teacher assessment strategies and goal setting to help enable children to evidence and talk about their own progress and achievement. Ensure coherence and consistency across the school in terms of how Learning Journals showcase learning and progress. Administer and use a range of assessment practices to support teachers in gathering evidence across all curriculum areas, including Global Concepts and Physical Education. 	<p>Target- All teachers will be giving their students regular and purposeful feedback/ forward comments, both verbal and written.</p> <p>Outcomes- Ongoing summative and formative assessment approaches have been implemented with learners. Teachers monitor and regularly provide verbal and written feedback in students' learning books.</p> <p>Target- Learning Journals will be used as a tool to support learners to evidence their achievement and progress across the Curriculum.</p> <p>Outcomes- Learning journals were utilised as a successful tool which showcased the learning journey for the child. Each Term showcased learning across the curriculum and each entry was supported with feedback and/or feedforward around how the child met the learning intention/s.</p> <p>Target- Learners are building towards being able to confidently talk about their learning, the process of learning and how they achieved the overall outcome.</p> <p>Outcomes- The use of Assessment for Learning prompts have provided a useful scaffold for teachers and learners. Student voice data was gathered and analysed. The data showed</p>	<p>A staff PLD session around feedback/feedforward. A collaborative approach where teachers could share best practise. We looked at supporting evidence around the why and how.</p> <p>PLD - as a staff we unpacked the why behind using the learning journal as a tool. Creating buy-in from all resulted in a positive move forward in which the learning journal was used to meet the purpose.</p> <p>A big focus on Assessment for</p>	<p>Continue to revisit and share best practise in this space. Reflect on the impact seen in class. Share and utilise ideas to continue to develop purposeful feedback/ feedforward using the Closing the Gap feedback strategy.</p> <p>Continue to strengthen the learning journal as a tool to showcase a learner's journey. Also to provide opportunities for whaanau to comment on their child's learning to further cement the home/school relationship. Continue towards developing coherence across the school as well as supporting new staff with their implementation.</p>

<p>Using Writing Goals to support the teaching and learning of writing</p> <ul style="list-style-type: none"> Teachers will consistently use the writing goals across the school. Teachers use them as a planning tool, assessment tool and develop them as the 'language of learning' in writing. Teachers can implement strategies to enable children to confidently talk about their learning and begin to understand the level progressions. <p>Modelling Books used as a method to record student's thinking during the process of learning as well as a place to evidence AFL practices.</p> <ul style="list-style-type: none"> Individualised Professional Learning around Modelling Books. Teachers self reflect as to whether this is an area of growth. Teachers implement self assessment strategies to build on their own capacity in this space i.e. questioning, sharing with colleagues and implementing new strategies/ processes as a result to improve. Environments use syndicate meetings as an opportunity to discuss this process. <p>Teachers will use the Assessment for Learning question prompts to scaffold students to be able to talk confidently about what they are learning, why, how they are going with it and their next steps.</p> <p>Students will have opportunities to showcase their ability to be Assessment Capable Learners.</p> <p>Involving students in 'celebration of' and 'talking about' their learning with their parents as part of Student Led Conferences.</p>	<p><i>students have noticeably increased their confidence when talking about the why, what, where to next and how well they are doing. There are areas to continue to strengthen, particularly looking across different curriculum areas and the 'where to next?' element.</i></p> <p><i>Target-</i> Students will showcase increasing awareness and confidence when discussing the AFL prompts.</p> <p><i>Outcomes-</i> as above</p> <p><i>Target-</i> Writing goals are evident across the school in planning and assessment.</p> <p><i>Outcomes-</i> Writing goals are utilised across the school for planning and assessment. Students' writing books have a copy of the writing goals which helps de-privatise their learning. They know where they are at and what they need to work on next. Feedforward from teachers are focused around these goals which provide clarity and direction. There is still scope to embed these further.</p> <p><i>Target-</i> Teachers use modelling books for purposes across the Core Curricular areas as a tool to deprivatise the learning process (Learning intentions, success criteria, modelling), capture student voice and assist with formative assessment.</p> <p><i>Outcomes-</i> Teachers have utilised modelling books across all core curriculum areas to support</p>	<p>Learning as a staff. Utilising the AFL prompts before, during and after sessions as well as creating a common language when discussing learning.</p> <p>Puketaha Writing Goals are used during planning and teaching. Goals are always displayed and the common language is utilised across the school. Teacher's promote the use of the goals.</p> <p>Modelling books PLD where teachers had an opportunity to share best practices, look at examples and take and share ideas with each other.</p>	<p>Further strengthening and growth of implementing the AFL prompts with learners across the school.</p>
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	<p><i>learners and deprivatise learning. Learning intentions are clear, and evidence of discussion/ thinking and learning are showcased for future reflection and referral. The use of these varies at times, and teachers are working towards recording assessment data alongside the students/ while working in modelling books.</i></p>		
<p>1.3: Teaching and Learning Strategies To further develop practice that gradually moves the learner to be self-determining.</p> <p>Teachers will purposefully use “talk moves” or “questioning prompts” to scaffold students' learning and build autonomy when contributing to class discussions.</p> <p>Teachers will provide opportunities for students to be responsible and constructive about their and others' learning by using strategies such as self evaluation and peer evaluation to support the learner to identify next steps.</p> <p>Teachers Year 6-8 will embed the Assessment for Learning Prompts into programme design to support learners to be Self Determining Learners who can confidently talk about their learning.</p> <p>Purposefully planned and use of the Co-teaching Models will enable...</p> <ul style="list-style-type: none"> - Differentiation - Personalisation - Choice - Deliberate learning - Purposeful conversations <p>Continuously reflecting on and discussing the effectiveness of each approach in collaborative teams.</p> <p>Deliberate and purposeful acts of teaching around the skills, attitudes and behaviours required for children to become increasingly more self-determined.</p> <ul style="list-style-type: none"> • Teachers Year 0-4 will begin to introduce, model and use the language of the Self-Determined Learner profile to support 	<p>Target- Teachers will develop agency in our students by teaching them to intelligently engage in and monitor their own progress and development.</p> <p>Outcomes- Students are consistently engaging in self evaluating strategies where they reflect on their learning and whether or not they’ve met the learning intention. The Green for Growth (highlighting strategy) has been taught and is implemented by learners to help evidence this thinking. There are areas where continued growth would be beneficial.</p> <p>Target- Clear evidence of the range of Co-Teaching Models being used across our school in a planned and deliberate way.</p> <p>Outcomes- Teachers are conversing and clear about co-teaching strategies each day. Co-teaching strategies are displayed in shared planning in some environments.</p> <p>Target- The “Self-Determined Learner” profile will be evident in teaching and learning across Year 3-8.</p>	<p>Teachers continue to implement strategies that support learners to become more self-determined. Purposeful opportunities are provided to self evaluate and reflect on their progress which has enabled learners to deepen their levels of personal agency.</p> <p>Co-teaching approaches are constantly spoken about and reinforced within each teaching team. Teachers are planning for and using the models more purposefully.</p>	<p>Continue to strengthen and embed teaching and learning strategies that gradually move learners towards being Self-Determined.</p>

<p>their learning and transitions as they move through the school.</p> <ul style="list-style-type: none"> Teachers programme design in Years 5-8 will show clear links to the Self-Determined Learner Profile and the Learning Process Model and teachers scaffolding learning to allow for increased learner agency. Growth mindset learning will be promoted and celebrated with the learners in a way that suits their maturation. <p>Our digital tools (Year 3-8) are used in a way that enhances and optimises the learning programme.</p> <p>Purposeful design of Spaces for Learning will ensure the space supports the type of learning required.</p> <ul style="list-style-type: none"> Collaboration One to many Quiet reflective learning <p>Learning Through Play will enable our children in Roopuu Kaakano to lead their own learning, developing empathy, sense of belonging and a connection to the outside world, through a developmental approach and will support teachers to identify children's gifts and talents leading to children with increased self-efficacy.</p> <ul style="list-style-type: none"> Establish a balance between play based Learning and intentional teaching in Roopuu Kaakano. Teachers will develop their Pedagogical knowledge around how children learn through play. Resource our environments (inside and outside) to support learning through play, ie Puriri Park, sandpit. 	<p>Outcomes- The SDL profile is evident across the middle and senior schools with learners increasing their awareness, knowledge and understanding of the model as they progress through the year levels. The model is clearly displayed throughout learning environments and there is increasing evidence that the learning model is becoming embedded in some areas of learning.</p> <p>Target- Children will be able to talk about the Learning Process and AFL practices as well as, begin to direct this process more themselves.</p> <p>Outcomes- Children have showcased an increased level of agency when talking about the learning process as well as reflecting on the what, why, how well and where to next, AFL prompts. They continue to grow in this space and are supported by teachers through the questioning approaches.</p> <p>Target- Learning through play is an integral element to the Year 1 and 2 programme design. With an obvious progression from Year 1 to Year 2.</p> <p>Outcomes- Learning through play is embedded into programme design in Kaakano 1 and Kaakano 2. Teachers have been developing the progressions and looking at ways to provoke learning that links to the identified learning needs for individuals.</p>		
<p>2.2: To improve the number of students achieving and progressing within the NZ English Curriculum.</p>	<p>Reading- 91% of children are At or Above Curriculum expectations which is higher than the predicted 80% from mid-year data.</p>	<p><i>Our Intervention register and processes for identifying and monitoring</i></p>	<p><i>Structured Literacy is an area to strengthen across the school.</i></p>

<ul style="list-style-type: none"> Instructional teaching is differentiated in order to personalise reading and writing. Student improvement and achievement will be monitored, measured, and analysed with targets set and reviewed in relation to the New Zealand Curriculum. Quality assessment for learning practices will inform teaching and learning programmes as well as informing overall teacher judgements (OTJ). Continue to develop our understanding of designing curriculum that is coherent, making links between reading, writing and speaking as well as across subject eg. Literacy Groups for Maahuri and Puaawai environments. Improved internal screening with the support of our LSC of children suspected to have dyslexia using the Lucid Rapid tool. The Writing Goals will continue to be used across the school and used in a formative way to inform the teaching of writing. Look at developing a school wide Structured Literacy Programme by designing our own scope and sequence based on Jolly Phonics and Jolly Grammar. Moderation of writing will take place within and across Learning Environments and teams. To foster a safe environment (Manaakitanga) for all children to develop independence in writing. <p>Years 0-3</p> <ul style="list-style-type: none"> T2S (Transition to School) packs literacy based resources to introduce children to some fundamental reading skills before they start school. Daily reading and writing is valued. Using the School Readiness tool to identify areas of strengths and needs. This will be done before the 5SEA. Continue to communicate with home about how parents can build on their child's learning when they read at home. Teachers continue to work collaboratively to design programmes to help meet children's needs. Junior teachers continue to strengthen practices to build children's phonological knowledge using the Jolly Phonics scope and sequence. To continue to analyse and act on SEA / 6 Year Net results. Reading Recovery for identified children starting at 5.6yrs. <p>Years 4 - 8</p>	<ul style="list-style-type: none"> 9% are achieving <i>Below Curriculum Expectations</i> 70% are achieving <i>At Curriculum Expectations</i> 21% are achieving <i>Above Curriculum Expectations</i> <p>Reading Targets and Outcomes 2022 All Year 8's to be achieving at or above Level 3 of the NZC in Reading by the end of the year.</p> <ul style="list-style-type: none"> This target has been achieved with 100% of Year 8's achieving at Level 3 or above. <p>77% of Year 2's achieving Level 1 in Reading (Reading Level 15 or above) by the end of the year.</p> <ul style="list-style-type: none"> 59% of Year 2's are achieving Level 1 or above, which is 18% short of the target. Three children the teachers hoped would be able to make accelerated progress made one year of progress instead. There were three children who came very close to meeting this target. <p>70% of Year 3's achieving Level 1- Early Level 2 or above in Reading.</p> <ul style="list-style-type: none"> 87% of Year 3's are achieving Level 1 or above in Reading which has exceeded this target by 17%. Since mid-year predictions, 34% of Year 3's were able to make accelerated progress in meeting Curriculum expectations. <p>Writing- 85% of children are achieving At or Above Curriculum Expectations which is slightly higher than the 83% mid-year prediction.</p> <ul style="list-style-type: none"> 15% are achieving <i>Below Curriculum Expectations</i> 77% are achieving <i>At Curriculum Expectations</i> 8% are achieving <i>Above Curriculum Expectations</i> <p>Writing Targets and Outcomes 2022</p>	<p><i>learners was an effective strategy as we were able to provide extra interventions to those children who needed it. This resulted in accelerated progress for some learners.</i></p> <p><i>Teachers working collaboratively and sharing practice, help to lift overall teaching capability.</i></p> <p><i>Scaffolded approach with a balance of Shared and Guided Reading.</i></p>	<p><i>Writing will be a focus for Professional Learning in 2023.</i></p>
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<ul style="list-style-type: none"> Engage writers by continuing to be responsive to student voice and choosing writing purposes that are relevant to the students' lives (Whanaungatanga) and/or have a real life application. Continue and grow our 'real audience' to provide a purpose for these writers to share their learning. Increase writing mileage. Focus on deliberate acts of teaching sounds for spelling, grammar and spelling rules across modelled reading and writing. Look at designing the scope and sequence that continues on from Year 0-3 phonics programmes. Integrate Steps Web into literacy programmes. Use Effective Literacy Practice and implement a variety of approaches to teaching writing i.e; modelling of what good writing looks like through workshops with target groups. Use Effective Literacy Practice and implement a variety of approaches to teaching Reading - in particular Shared Reading. Consistent and high quality Guided Reading programmes with explicit teaching to need will be evident in our environments. Continue the use of Google Docs as a 'tool' to encourage collaboration between teachers and students as well as students and students (AKO). 	<p>All Year 8's to achieve at or above Level 3 of the NZC in Writing by the end of the Year.</p> <ul style="list-style-type: none"> This target has been achieved with 100% of Year 8's achieving at Level 3 or above. <p>83% of Year 7's achieving at Level 3- Early Level 4 or above in Writing.</p> <ul style="list-style-type: none"> This target was not quite met, with 76% of Year 7's achieving at or above Level 3. Two children who we hoped would make accelerated progress were unable to. (2021 data shows that 74% of this cohort were at or above) 		
<p>2.2: To improve the number of students achieving and progressing within the NZ Mathematics Curriculum.</p> <ul style="list-style-type: none"> Strong emphasis on Numeracy in Years 1-3. Guided Mathematics programmes evident in all classrooms. Mathematics Programmes will include a strong maintenance component. Ongoing focus with integrating Mathematics (in particular Global Concept) and the process of inquiry to support the application of Mathematical concepts. Increased focus will be placed on our learners' ability to apply their skills and knowledge to mathematical problems. Professional Learning around programme adaptations for children with suspected dyscalculia. Continued emphasis on applying the 'Concrete, Pictorial and Abstract' approach to scaffold learning and help develop deeper understandings of Mathematical concepts. 	<p>Mathematics- 92% of children are achieving At or Above Curriculum Expectations which is higher than the 80% mid-year prediction.</p> <ul style="list-style-type: none"> <i>1% is achieving Well Below Curriculum Expectations</i> <i>7% are achieving Below Curriculum Expectations</i> <i>71% are achieving At Curriculum Expectations</i> <i>21% are achieving Above Curriculum Expectations</i> <p>Mathematics Targets and Outcomes 2022</p> <p>All Year 8's to be achieving Level 3 or above within the NZC for Mathematics by the end of the year.</p> <ul style="list-style-type: none"> This target has not been met with 97% (30/31) Achieving Level 3 or above 	<p><i>Teachers working collaboratively and sharing practice, helps to lift overall teaching capability.</i></p> <p><i>Strong ongoing assessment embedded into the learning programmes across Maahuri and Puaawai.</i></p>	<p><i>Continue to strengthen our current Mathematics teaching practices.</i></p>

	<ul style="list-style-type: none"> ○ The one child who is Well Below has had Resource Teacher Learning and Support, Teacher Aide Time and works with our Learning Support Coordinator. <p>80% of Year 5's achieving Level 2- Early 3 or above in Mathematics.</p> <ul style="list-style-type: none"> ● This target has been exceeded with 87% (39/45) of Year 5's achieving Level 2- Early 3 in Mathematics ● In Mid-year data, it was predicted that we were unlikely to meet this target. An increase in interventions has supported these results. <p>78% of Year 7's achieving Level 3- Early Level 4 or above in Mathematics.</p> <ul style="list-style-type: none"> ● This target has been exceeded with 82% of our Year 7's achieving Level 3- Early 4 in Mathematics 	<p><i>Intervention programmes for those children identified to need more support with their learning.</i></p> <p><i>Concrete, pictorial and abstract teaching approaches has supported learners to gain a better understanding of Mathematical Concepts.</i></p>	
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