

JOHNSONVILLE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2866
Principal:	Tania Cohen
School Address:	Morgan St, Johnsonville
School Postal Address:	Morgan St, Johnsonville, Wellington 6037
School Phone:	04 478 7155
School Email:	office@johnsonville.school.nz

Accountant / Service Provider:



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JOHNSONVILLE SCHOOL

Annual Report - For the year ended 31 December 2022

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Johnsonville 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.

BEN MILLS

Full Name of Presiding Member

Tania Michele Cohen

Full Name of Principal



Signature of Presiding Member



Signature of Principal

23/5/23

Date:

23 May 2023

Date:

Johnsonville School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,872,708	3,313,000	3,401,234
Locally Raised Funds	3	192,120	156,500	164,462
Interest Income		10,220	1,500	1,869
Total Revenue		4,075,048	3,471,000	3,567,565
Expenses				
Locally Raised Funds	3	17,342	-	36,217
Learning Resources	4	2,625,484	2,804,990	2,793,419
Administration	5	201,459	194,550	189,726
Finance		1,772	500	424
Property	6	982,148	435,450	497,728
Loss on Disposal of Property, Plant and Equipment		-	-	1,428
		3,828,205	3,435,490	3,518,942
Net Surplus / (Deficit) for the year		246,843	35,510	48,623
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		246,843	35,510	48,623

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



Johnsonville 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		508,270	504,915	449,708
Total comprehensive revenue and expense for the year		246,843	35,510	48,623
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		24,589	-	9,939
Equity at 31 December		779,702	540,425	508,270
Accumulated comprehensive revenue and expense		779,702	540,425	508,270
Reserves		-	-	-
Equity at 31 December		779,702	540,425	508,270

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.

Johnsonville School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	778,225	183,531	502,421
Accounts Receivable	8	166,986	180,000	181,738
GST Receivable		-	40,000	43,678
Prepayments		10,860	-	-
Investments	9	263,708	140,228	140,228
Funds Receivable for Capital Works Projects	15	2,769	-	-
		1,222,548	543,759	868,065
Current Liabilities				
GST Payable		7,449	-	-
Accounts Payable	11	203,782	220,000	442,235
Revenue Received in Advance	12	21,973	-	-
Provision for Cyclical Maintenance	13	20,000	-	9,900
Finance Lease Liability	14	5,675	4,000	3,973
Funds held for Capital Works Projects	15	464,447	-	128,858
		723,326	224,000	584,966
Working Capital Surplus/(Deficit)		499,222	319,759	283,099
Non-current Assets				
Property, Plant and Equipment	10	425,594	369,000	358,214
		425,594	369,000	358,214
Non-current Liabilities				
Provision for Cyclical Maintenance	13	139,282	144,834	130,334
Finance Lease Liability	14	5,832	3,500	2,709
		145,114	148,334	133,043
Net Assets		779,702	540,425	508,270
Equity		779,702	540,425	508,270

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

Johnsonville School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,027,544	868,000	959,742
Locally Raised Funds		214,093	156,500	158,162
Goods and Services Tax (net)		51,127	-	(48,214)
Payments to Employees		(631,228)	(629,000)	(657,655)
Payments to Suppliers		(522,618)	(367,890)	(224,225)
Interest Paid		(1,772)	(500)	(424)
Interest Received		10,220	1,500	1,869
Net cash from/(to) Operating Activities		147,366	28,610	189,255
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(76,225)	(41,000)	(29,734)
Purchase of Investments		(440,040)	-	(530,332)
Proceeds from Sale of Investments		316,560	-	515,000
Net cash from/(to) Investing Activities		(199,705)	(41,000)	(45,066)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,939
Finance Lease Payments		(4,677)	(6,500)	(3,781)
Funds Administered on Behalf of Third Parties		332,820	(300,000)	73,938
Net cash from/(to) Financing Activities		328,143	(306,500)	80,096
Net increase/(decrease) in cash and cash equivalents		275,804	(318,890)	224,285
Cash and cash equivalents at the beginning of the year	7	502,421	502,421	278,136
Cash and cash equivalents at the end of the year	7	778,225	183,531	502,421

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.



Johnsonville School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Johnsonville 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) 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.

e) 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.

f) 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.

g) 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.

h) 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	20–50 years
Board Owned Buildings	20–50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

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

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to 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.

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

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

o) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

p) 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.

q) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,029,779	868,000	960,488
Teachers' Salaries Grants	2,062,149	2,200,000	2,195,190
Use of Land and Buildings Grants	780,780	245,000	244,070
Other Government Grants	-	-	1,486
	<u>3,872,708</u>	<u>3,313,000</u>	<u>3,401,234</u>

The school has opted in to the donations scheme for this year. Total amount received was \$(enter dollar amount received).

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	95,186	78,000	41,432
Fees for Extra Curricular Activities	13,464	-	42,651
Trading	3,229	-	3,459
Other Revenue	80,241	78,500	76,920
	<u>192,120</u>	<u>156,500</u>	<u>164,462</u>
Expenses			
Extra Curricular Activities Costs	14,183	-	33,789
Trading	3,159	-	2,428
	<u>17,342</u>	<u>-</u>	<u>36,217</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>174,778</u>	<u>156,500</u>	<u>128,245</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	45,196	58,490	50,233
Employee Benefits - Salaries	2,530,437	2,686,500	2,697,223
Staff Development	6,915	20,000	8,676
Depreciation	42,936	40,000	37,287
	<u>2,625,484</u>	<u>2,804,990</u>	<u>2,793,419</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,300	7,000	5,602
Board Fees	3,970	4,500	4,490
Board Expenses	5,719	5,000	1,955
Communication	4,297	4,200	4,105
Consumables	7,696	8,500	5,680
Other	38,555	38,050	40,614
Employee Benefits - Salaries	126,239	112,300	112,116
Insurance	2,172	11,000	10,839
Service Providers, Contractors and Consultancy	5,511	4,000	4,325
	<u>201,459</u>	<u>194,550</u>	<u>189,726</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	5,286	5,000	4,186
Consultancy and Contract Services	49,081	50,000	45,831
Cyclical Maintenance Provision	19,048	14,500	90,305
Grounds	15,527	10,000	9,770
Heat, Light and Water	45,006	39,000	42,269
Rates	1,696	1,950	1,812
Repairs and Maintenance	23,940	23,000	18,721
Use of Land and Buildings	780,780	245,000	244,070
Security	5,838	7,000	7,113
Employee Benefits - Salaries	35,946	40,000	33,651
	<u>982,148</u>	<u>435,450</u>	<u>497,728</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	778,225	183,531	502,421
Cash and cash equivalents for Statement of Cash Flows	<u>778,225</u>	<u>183,531</u>	<u>502,421</u>

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

Of the \$778,225 Cash and Cash Equivalents, \$461,678 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$778,225 Cash and Cash Equivalents, \$21,973 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Teacher Salaries Grant Receivable	\$ 166,986	\$ 180,000	\$ 181,738
	166,986	180,000	181,738
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	166,986	180,000	181,738
	166,986	180,000	181,738
	-	-	-

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	263,708	140,228	140,228
Non-current Asset	-	-	-
Long-term Bank Deposits	-	-	-
Total Investments	263,708	140,228	140,228

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	242,124	-	-	-	(6,210)	235,914
Furniture and Equipment	55,196	33,758	-	-	(12,265)	76,689
Information and Communication Technology	37,970	61,081	-	-	(18,552)	80,499
Leased Assets	7,476	9,502	-	-	(3,978)	13,000
Library Resources	15,448	5,975	-	-	(1,931)	19,492
	-	-	-	-	-	-
Balance at 31 December 2022	358,214	110,316	-	-	(42,936)	425,594

The net carrying value of furniture and equipment held under a finance lease is \$13,000 (2021: \$7,476)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	310,517	(74,603)	235,914	310,517	(68,393)	242,124
Furniture and Equipment	305,608	(228,919)	76,689	304,411	(249,215)	55,196
Information and Communication Technology	157,119	(76,620)	80,499	112,440	(74,470)	37,970
Leased Assets	21,447	(8,447)	13,000	11,945	(4,469)	7,476
Library Resources	169,151	(149,659)	19,492	163,176	(147,728)	15,448
Balance at 31 December	963,842	(538,248)	425,594	902,489	(544,275)	358,214

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	13,631	15,000	241,177
Accruals	15,200	15,000	10,600
Employee Entitlements - Salaries	166,986	180,000	181,738
Employee Entitlements - Leave Accrual	7,965	10,000	8,720
	203,782	220,000	442,235
Payables for Exchange Transactions	203,782	220,000	442,235
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	203,782	220,000	442,235

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	21,973	-	-
	21,973	-	-

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	140,234	140,234	49,929
Increase to the Provision During the Year	19,048	14,500	90,305
Use of the Provision During the Year	-	(9,900)	-
Other Adjustments	-	-	-
Provision at the End of the Year	159,282	144,834	140,234
Cyclical Maintenance - Current	20,000	-	9,900
Cyclical Maintenance - Non current	139,282	144,834	130,334
	159,282	144,834	140,234

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which was prepared by a Ministry of Education approved consultant.

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	5,675	4,000	3,973
Later than One Year and no Later than Five Years	5,832	3,500	2,709
Later than Five Years	-	-	-
Future Finance Charges			
	11,507	7,500	6,682
Represented by			
Finance lease liability - Current	5,675	4,000	3,973
Finance lease liability - Non current	5,832	3,500	2,709
	11,507	7,500	6,682

15. Funds Held for Capital Works Projects

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

2022	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
LSM Accessibility Upgrade		94,405	61,000	(156,478)	-	(1,073)
Rooms 2/3/4 Refurbishment		14,361	11,400	(17,140)	-	8,621
Blk 7 Air Quality	216046	9,185	-	(9,185)	-	-
Weather Tightness Remediation	216052	5,523	540,000	(255,996)	-	289,527
Roof Replacement Blocks 1/2/4/7	216054	5,384	-	-	-	5,384
LSM/Sensory Room	234029	-	80,000	(44,248)	-	35,752
LSM Fencing		-	69,234	(1,750)	-	67,484
Playground	233531	-	122,813	(124,459)	-	(1,646)
Hall	233532	-	13,275	(11,850)	-	1,425
Toilet		-	-	(50)	-	(50)
ILE Upgrade		-	34,501	(25,127)	-	9,374
Roof Replacement		-	46,880	-	-	46,880
Library Floor	232055	-	22,866	(22,866)	-	-
Totals		128,858	1,001,969	(669,149)	-	461,678

Represented by:

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

464,447
(2,769)

2021	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
LSM Accessibility Upgrade		-	299,000	(204,595)	-	94,405
Rooms 2/3/4 Refurbishment		130,418	739,719	(855,776)	-	14,361
Blk 7 Air Quality		49,871	-	(40,686)	-	9,185
Weather Tightness Remediation		-	35,000	(29,477)	-	5,523
Roof Replacement Blocks 1/2/4/7		19,069	18,487	(32,172)	-	5,384
Toilet Block Room 1 & 2		28,107	-	(28,107)	-	-
Switchboard		(3,227)	4,277	(1,050)	-	-
Totals		224,238	1,096,483	(1,191,863)	-	128,858

Represented by:

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

128,858
-

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

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,970	4,490
<i>Leadership Team</i>		
Remuneration	356,981	310,781
Full-time equivalent members	3	2.52
Total key management personnel remuneration	360,951	315,271

There are 7 members of the Board excluding the Principal. The Board had held 10 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, finance and property 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	140-150	40-50
Benefits and Other Emoluments	4-5	1-2
Termination Benefits	-	-

Principal 2

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	-	30-40
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 3

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	-	70-80
Benefits and Other Emoluments	-	-
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	1	3
	0.00	0.00

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:

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

19. 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.

Additional Funding wash-up payment

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.

20. Commitments

(a) Capital Commitments

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

- (a) \$92,687 Contract for Fencing Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$69,233 has been received of which \$1,750 has been spent on the project to date; and
- (b) \$96,100 Contract for Sensory Room Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$80,000 has been received of which \$44,248 has been spent on the project to date; and
- (c) \$785,434 Contract for Weather Tightness to be completed in 2023, which will be fully funded by the Ministry of Education. \$540,000 has been received of which \$250,473 has been spent on the project to date;

(Capital commitments at 31 December 2021: \$292,887)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (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	778,225	183,531	502,421
Receivables	166,986	180,000	181,738
Investments - Term Deposits	263,708	140,228	140,228
Total Financial assets measured at amortised cost	1,208,919	503,759	824,387

Financial liabilities measured at amortised cost

Payables	203,782	220,000	442,235
Finance Leases	11,507	7,500	6,682
Total Financial Liabilities Measured at Amortised Cost	215,289	227,500	448,917

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 the financial statements of Johnsonville School for the year ended 31 December 2022

The Auditor-General is the auditor of Johnsonville School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, 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 19, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 23 May 2023. This is the date at which our opinion is expressed.

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

Basis for 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 is responsible for the other information. The other information comprises the information included on pages 22 onwards but does not include the financial statements, and our auditor's report thereon.

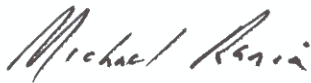
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): 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.



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



Johnsonville School

Next review: Term 2 2024

Employer Responsibility Policy

Johnsonville School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units and classroom release time.**
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in **appointment committees**. The board and

delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Legislation

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

Release history: Term 3 2022, Term 3 2020, Term 3 2019, Term 3 2017

IN THIS SECTION

Appointment Procedure

Employment

Safety Checking

Classroom Release Time (CRT)

Concerns and Complaints

Personal Grievance

Defamation

Staff Exit Interviews

Media

Performance Management

Protected Disclosure

Provisionally Certificated Teachers (PCTs)

Staff Conduct

Staff Leave



Johnsonville School

Next review: Term 2 2024

Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **► bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

Legislation

- Public Service Act 2020
- Human Rights Act 1993

Release history: Term 4 2022, Term 4 2020

<i>Last scheduled review</i>	
<i>Last internal review</i>	Term 3, 2020
<i>Topic type</i>	Core Generic

JOHNSONVILLE SCHOOL BOARD REPRESENTATIVES

For the year ended 31st December 2022

Name	Address	Phone	Email	How position on Board gained	Term Expires/Expired
Ben Mills Occupation: <i>Presiding Member</i> Assist:	38 Cunliffe St Johnsonville	022 647 7333	ben.d.mills@gmail.com	Election Sep 2022	Sep 2025
Erica Thomas Occupation: Human Resources Manager <i>Deputy Presiding Member</i> Assist: <i>People</i>	20 Saville Row Johnsonville	027 343 5734	eithomas75@gmail.com	Election Sep 2022	Sep 2025
Eugene Lai Occupation: Analyst Assist: <i>Finance</i>	62 Clifford Rd Johnsonville	021 065 9758	eugene.lai.nz@gmail.com	Election Sep 2022	Sep 2025
Siva Sankari Yuvaraj Occupation: Assist: <i>People, Health & Safety</i>	52 Hawtrey Tce Churton Park	021 027 32830	sivasankari1988@gmail.com	Election Sep 2022	Sep 2025
Clare Little Occupation: Assist: <i>Property, Finance</i>	985 Ohariu Valley Rd Johnsonville	022 463 6271	clarelittle15@gmail.com	Election Sep 2022	Sep 2025
Ben Fisher Occupation: Assist: <i>Property</i>	47a Hindmarsh St Johnsonville	021 196 2384	ben.fisher@nzrugby.co.nz	Election Sep 2022	Sep 2025
Tania Cohen Occupation: <i>Principal</i> Assist: <i>All subcommittees</i>	6A Sunset Parade Plimmerton	027 903 7463	principal@johnsonville.school.nz	Principal	
Misty Olney Occupation: Teacher Staff Representative Assist: <i>Health & Safety</i>	28 Cresswell Pl Johnsonville	021 829 080	misty.olney@johnsonville.school.nz	Re-elected Sep 2022	Sep 2025

Statement of Variance Reporting



School Name:	Johnsonville School	School Number: 2866
Strategic Aim:	Our school community maintains a learning environment where children are challenged, engaged and achieving in all areas of the Johnsonville School Curriculum.	
Annual Aim:	<p>Annual Aim 1 To increase the number of students achieving at or above the year-level curriculum expectations for writing.</p> <p>Annual Aim 2 To increase the number of students achieving at or above the year-level curriculum expectations for mathematics.</p>	
Target:	<p>Annual Aim 1 Part 1 Eighty percent of boys in years 2 to 6 who did not meet the curriculum achievement expectations for writing in 2021 will make at least one year's progress in writing in 2022. Of the boys who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Part 2 Eighty percent of Māori and Pasifika students in years 2 to 6 who did not meet the curriculum achievement expectations of writing in 2021 will make at least one year's progress in writing in 2022. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p> <p>Annual Aim 2 Part 1 Eighty percent of Pasifika students' years 2 to 6 who did not meet the curriculum achievement expectations for mathematics in 2021 will make at least one year's progress in mathematics in 2022. Of the students who make at least one year's progress, at least a quarter will have made more than a year's progress (accelerated progress).</p>	
Baseline Data:	<p>Baseline data (End of 2021):</p> <p>Analysis of the school-wide writing achievement data for EOY 2021 showed:</p> <ul style="list-style-type: none"> The majority of Y2 – 6 students (77%) met or exceeded the year-level curriculum expectations for writing. However, a markedly lower proportion of boys did (58%). 	

	<ul style="list-style-type: none">• Of the 55 Māori and Pasifika Y2 – 6 students (63%) met or exceeded the year-level curriculum expectations for writing. <p>Analysis of the school-wide mathematics achievement data for EOY 2021 showed:</p> <ul style="list-style-type: none">• Of the 14 Pasifika Y2 – 6 students (57%) met or exceeded the year-level curriculum expectations for mathematics.
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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>Annual Aim 1</p> <p>Review assessment data and determine the learning needs of target students.</p> <p>Review and refinement of</p> <ul style="list-style-type: none"> Intervention programmes How writing is used across the curriculum and how multiple purposes are used by children in their learning. <p>Additional targeted needs-based writing instruction within the classroom programme in-line with the principles and learnings gained from the school's and individual teacher's previous PD.</p> <p>Further Investigation of a structured literacy approach for students in Y0 – 2.</p> <p>Regular monitoring meetings where professional learning conversations are held using the schools PLC framework. These meetings focus on monitoring the progress of target students, and any other students 'at risk' of not progressing. In addition, they support the review of effectiveness of classroom intervention programmes.</p>	<p>Annual Aim 1</p> <p>18% of target children made accelerated progress.</p> <p>Of those students, 14% met year-level curriculum expectations.</p> <p>The large majority, or 96%, of target children made at least one year's progress in writing.</p> <p>Of the eleven Māori and Pasifika students in the target group 54% made one year or more progress.</p> <p>Annual Aim 2</p> <p>The number of Pasifika students increased to 18 from 14 at the end of 2021.</p> <p>Of these 18 children 11% exceeded curriculum expectations, 50% met curriculum expectations and 39% worked towards these.</p>	<p>Annual Aim 1</p> <p>Teachers embraced the writing focus and worked hard to improve their skills in teaching writing.</p> <p>Student progress was monitored and tracked through a shared school-wide data base.</p> <p>Regular monitoring meetings were held, and documented, to record students at risk. These meetings included robust analysis, and use, of writing assessment information (particularly easTTie).</p> <p>Moderation meetings facilitated rigorous professional discussion concerning student progress and achievement, and potential next teaching steps.</p> <p>Professional support was sought through the Resource Teacher: learning and behaviour (RTLB) and Resource Teacher: Literacy (RtLit) agencies for individual students and year level cohorts. This intervention introduced a 'structured literacy' approach for groups of children and introduced different approaches to writing fundamentals (e.g. handwriting)</p>	<p>Annual Aim 1</p> <p>Maintaining deliberate attention to ongoing effective practices:</p> <ul style="list-style-type: none"> Leaders and teachers to continue to support teaching and learning through; The provision of additional support and instruction in small group settings, identifying and utilising strategies that work best with targeted students, particularly the provision of small group mini-lessons and quality teacher feedback, the promotion of learner agency and efficacy, and parental engagement (including through the use of Seesaw); The provision of additional support and instruction for children that are achieving below the curriculum aspiration for their age and stage. Targeted support across teams. Effective use of Teacher Assistants with targeted learning.

<p>e-asTTle assessment processes and overall professional judgements (OPJ) are moderated to ensure consistency and reliability across classes.</p> <p>RTLB worked with teachers of some students to implement elements of a structured literacy program.</p> <p>Literacy sub-committees review documentation and implementation of literacy programmes/expectations across the school.</p> <p>Students identified for intervention programmes appropriate to need. Teachers work collaboratively with Teacher Aides to deliver targeted intervention programmes.</p> <p>Professional Learning and development through school-based PLD programme, collaboration with colleagues within the Kāhui ako, external courses, utilising the strengths of staff within the school, peer and leader observations and feedback.</p> <p>Focus on:</p> <ul style="list-style-type: none"> • Accelerating the learning of our priority learners. • Developing student agency and efficacy 	<p>A continued systematic approach to mathematics in Years 2 – 6 provided stability in this curriculum area and a systematic approach and coverage to mathematics.</p> <p>Annual Aim 1 & 2</p> <p>The COVID-19 global pandemic had an impact on student and staff absenteeism. Also, on the amount of professional development opportunities for staff. It also impacted on the opportunity to run parent workshops.</p>	<ul style="list-style-type: none"> • Year 0 – 2 teachers to take part in a BSL (Beginning School Literacy program through Canterbury University/MOE) • Year 3 – 6 teachers to investigate and identify a structured literacy program such as Ideal or The Code to begin using a structured literacy approach to literacy (this would begin to work on spelling and encoding). • Leaders and teachers to continue to use the teaching as inquiry process (formalize this across the school) to analyse e-asTTle data to inform teaching and learning and monitor student progress at a school, syndicate, and class level (internal evaluation). A particular focus should be on: <ul style="list-style-type: none"> • To continue clearly articulating for students the purpose for their writing – for it to be authentic and relevant to them and their whānau in order to increase engagement and motivation. <p>Strengthening school wide collaborative practice to support Writing instruction:</p>
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<ul style="list-style-type: none"> • Enhanced collaboration between teachers within the school and across schools. • Enhanced teacher mentoring and coaching by leaders. <p>Culturally responsive and sustaining pedagogy professional development that supports teaching practices and learning of our Māori and Pasifika learners.</p> <p>Development of a culturally responsive Team to investigate and share findings from Inquiry.</p> <p>Assessment data analysed and used to inform</p> <p>Annual Aim 2</p> <p>Review assessment data and determine the particular learning needs of target students.</p> <p>Mathematics sub-committees review documentation and implement expectations across the school.</p>	<ul style="list-style-type: none"> • Leaders and teachers to continue to use Professional Learning Conversations as a system/vehicle to share, discuss and critically assess children learning information and teacher pedagogical practice. • Syndicate Professional Learning Conversations to be regularly shared with Leadership group and discussed in Leadership Team meetings. <p>Strengthening school wide development of an Integrated Curriculum.</p> <ul style="list-style-type: none"> • Leaders and teachers to identify and plan for authentic and integrated learning opportunities to engage, develop and extend students writing. • Identify the writing opportunities in the context of a particular inquiry or topic. • Identify opportunities of writing for authentic purposes – in planned learning areas, in current events, and in the students' responses to what they are learning.
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	<ul style="list-style-type: none"> • Utilising the broad curriculum to develop authentic writing purposes e.g. explanations linked to Science. • Attention to writing skills. • Leaders and teachers to focus on improving and valuing handwriting and bookwork. • Syndicate Teams to identify expectations for bookwork. • Leaders to provide regular opportunities in meetings to monitor and discuss this. • Handwriting teaching expectations to be developed and used across the school. Deliberate teaching of handwriting across the school from Y0 – 6. 			
	<p>Annual Aim 2</p> <p>Maintaining deliberate attention to ongoing effective teaching practices:</p> <ul style="list-style-type: none"> • To continue holding regular syndicate-level and school-level student achievement meetings with a focus on teaching as inquiry. Classroom teachers to diagnose difficulties that are unique to individual 			

- students, or common to many students and implement classroom-based initiatives to meet these needs.
- PAT assessment information is used, together with other assessment information, to select target students for intervention programmes in 2023.

Further strengthening the Implementation of Maths including PRIME across Year 2 – Year 6 cohorts and Numicon Year 0 – 1.

- PRIME Maths will continue to be implemented across the Year 2 – Year 6 classrooms.
- Numicon will continue to be implemented in Year 0 – 1.
- Continued professional development will be provided to ensure the PRIME programmes effective implementation and their ongoing use.
- Continued reflection of maths programme in classrooms that reflects a balance of approaches based on student needs.

			<p>Kahui Ako: Cultural Responsiveness to address Pasifika learning disparities.</p> <ul style="list-style-type: none"> • Cultural Responsive Pedagogy is one of the cluster goals (of four) for the Wellington North Kahui-Ako community of learning. • The school will use funding and expertise associated with the Kahui-Ako to develop teacher effectiveness in using culturally responsive pedagogies to raise student achievement. • The Maths Team will begin PLD around the refreshed NZ curriculum and begin analysing school wide programs.
<p>Planning for next year:</p> <p>Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's planning document to address the variance.</p> <p>Continue to set high expectations of our teachers and students in the teaching and learning across the curriculum but with an additional focus on writing and mathematics.</p> <p>Tuakana/Teina opportunities begin to be implemented across the school. Development of this initiative to be worked on throughout the year.</p>			

Teachers feel supported to take risks and explore strategies / approaches to teaching and learning.

Collaboration between teachers is focused and deliberate.

Working curriculum teams monitor data, teaching and learning and new curriculums, resources and approaches.

SLT to investigate with support of eLearning team a tool to streamline tracking of all students' achievement, particularly year to year Priority Students.



Statement on Kiwisport 2022

KiwiSport funds, to enable participation in organised sport, are included as a portion of the operations grant.

The amount of the operations grant tagged to KiwiSport was \$4,991.30

During 2022, Johnsonville School's KiwiSport funding was spent on:

- Sports equipment
- Primary Sport Wellington subscription
- Insurance for the school's indoor swimming pool
- Teacher release to attend sports events

Tania Cohen
Principal
Johnsonville School



Principal Report 2022

Introduction

Johnsonville School is nestled amongst the hills of Wellington's Northern Suburbs and caters for students from Years 1 to 6. The school is well known for its open, friendly children; hardworking, dedicated and welcoming staff; and supportive community. We enjoy learning, growing and having fun together.

At present half the roll identifies as New Zealand/Pākehā. The remainder came from diverse backgrounds, with 8% identifying as Māori, 5% as Pasifika, 14% Indian and 9% Chinese. About 25% of our students are English language learners. Our highly-regarded special education unit caters for students with high needs in a dedicated environment with experienced staff who work in partnership with parents and caregivers to ensure students reach their full potential.

Analysis of Roll 2022

Roll by Year Level – Numbers as at 1 July

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
1 July 22	49	53	63	49	52	62	328
1 July 21	51	66	54	54	59	63	345

The roll has declined slightly over the past years due to the borders to New Zealand being closed and our migrant population not arriving. Housing prices in Johnsonville have risen significantly and families are moving to the provinces or further up the coast where it is cheaper to live. This is a trend across the Wellington region and within our northern cluster of schools.

Events and Initiatives

Covid-19 impacted on the learning programmes for the third year. Omicron emerged and the school year started with restrictions; mask wearing for teachers and students Y4 and above. Isolation rules applied for whole classes, if there was a case in the classroom in term one. Hybrid learning; teaching students at school, online for those isolating meant education was not seamless for some. Keeping children safe in the school environment meant that some of our usual learning programmes needed amending. Cross-grouping of children for tuakana/teina opportunities were limited, parents/whanau onsite could not occur as well as whole school events. There has been a loss of momentum regarding whanau/aiga/family consultation. Communication was through newsletters, emails and phone calls to maintain connectivity.