

1 June 2023

Darren Wright
William Buck Audit (NZ) Limited
PO Box 106 090
AUCKLAND 1143

REPRESENTATION LETTER FOR THE YEAR ENDED 31 December 2022

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

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

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

General representations

To the best of our knowledge and belief:

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

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

Representations for the financial statements

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

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:



- present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Representations about the provision of information

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

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



Going concern basis of accounting

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

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

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

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

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

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

Yours faithfully

Presiding Member

Principal

MAYFIELD SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1369
Principal:	Dhruba Rai
School Address:	12 Pearl Baker Drive, Otara, Auckland, 2023
School Postal Address:	12 Pearl Baker Drive, Otara, Auckland, 2023
School Phone:	09 274 9374
School Email:	office@mayfieldauckland.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Trish Anderson	Presiding Member	Elected	Jun-25
Dhruba Rai	Principal ex Officio	ex Officio	Jun-25
Raumati Wynyard	Member	Co-Opted	
Rita Hackett-Leala	Staff Trustee	Elected	Jun-25
Len Brown	Member	Co-Opted	
Jerry Faasisila	Member	Elected	Jun-25
Tereta Rasmussen	Member	Elected	Jun-25
Maata Gataua	Vice Chair	Co-Opted	Resigned Apr-22
Arifa Nazari	Member	Elected	Jun-25

Accountant / Service Provider: Shore Chartered Accountants Limited

MAYFIELD SCHOOL

Annual Report - For the year ended 31 December 2022

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Mayfield 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.

Patricia Anderson

Full Name of Presiding Member

Dhruba Kumar Rai

Full Name of Principal

Signature of Presiding Member

Signature of Principal

1/6/2023

Date:

1/6/2023

Date:

Mayfield 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	3,532,122	3,364,745	3,417,379
Locally Raised Funds	3	4,819	25,050	87,804
Interest Income		25,155	8,000	7,502
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		3,562,096	3,397,795	3,512,685
Expenses				
Locally Raised Funds	3	1,091	2,000	350
Learning Resources	4	2,289,414	2,188,850	2,204,604
Administration	5	277,080	274,810	280,018
Finance		1,827	5,500	3,005
Property	6	867,806	955,100	799,392
Loss on Disposal of Property, Plant and Equipment		51,993	-	127
		3,489,211	3,426,260	3,287,496
Net Surplus / (Deficit) for the year		72,885	(28,465)	225,189
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		72,885	(28,465)	225,189

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

Mayfield School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,116,084	2,116,081	1,890,895
Total comprehensive revenue and expense for the year		72,885	(28,465)	225,189
Equity at 31 December		2,188,969	2,087,616	2,116,084

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.

Mayfield 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	209,285	873,734	1,009,582
Accounts Receivable	8	221,581	266,000	281,680
GST Receivable		23,322	20,000	16,550
Prepayments		28,416	15,000	13,962
Investments	9	1,253,555	500,000	500,000
Funds Receivable for Capital Works Projects	14	65,566	-	-
		<u>1,801,725</u>	<u>1,674,734</u>	<u>1,821,774</u>
Current Liabilities				
Accounts Payable	11	160,899	215,000	186,685
Provision for Cyclical Maintenance	12	14,060	-	12,476
Finance Lease Liability	13	37,346	15,000	17,732
Funds held for Capital Works Projects	14	-	-	223,972
		<u>212,305</u>	<u>230,000</u>	<u>440,865</u>
Working Capital Surplus/(Deficit)		1,589,420	1,444,734	1,380,909
Non-current Assets				
Property, Plant and Equipment	10	760,076	769,370	818,045
		<u>760,076</u>	<u>769,370</u>	<u>818,045</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	112,462	94,488	74,088
Finance Lease Liability	13	48,065	32,000	8,782
		<u>160,527</u>	<u>126,488</u>	<u>82,870</u>
Net Assets		<u><u>2,188,969</u></u>	<u><u>2,087,616</u></u>	<u><u>2,116,084</u></u>
Equity		<u><u>2,188,969</u></u>	<u><u>2,087,616</u></u>	<u><u>2,116,084</u></u>

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

Mayfield 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		1,148,451	1,077,592	1,369,186
Locally Raised Funds		4,819	25,050	87,804
Goods and Services Tax (net)		(6,767)	(3,449)	(24,145)
Payments to Employees		(518,115)	(584,759)	(510,518)
Payments to Suppliers		(326,182)	(321,569)	(423,908)
Interest Paid		(1,827)	(5,500)	(3,005)
Interest Received		10,227	(6,401)	6,456
Net cash from/(to) Operating Activities		310,606	180,964	501,870
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(29,113)	(48,068)	(87,902)
Purchase of Investments		(753,555)	-	(300,000)
Net cash from/(to) Investing Activities		(782,668)	(48,068)	(387,902)
Cash flows from Financing Activities				
Finance Lease Payments		(38,692)	(44,771)	(40,143)
Funds Administered on Behalf of Third Parties		(289,543)	(223,973)	78,245
Net cash from/(to) Financing Activities		(328,235)	(268,744)	38,102
Net increase/(decrease) in cash and cash equivalents		(800,297)	(135,848)	152,070
Cash and cash equivalents at the beginning of the year	7	1,009,582	1,009,582	857,512
Cash and cash equivalents at the end of the year	7	209,285	873,734	1,009,582

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.

Mayfield School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Mayfield 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 12.

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 13. Future operating lease commitments are disclosed in note 19.

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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

i) 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.

j) 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.

k) 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.

l) 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.

m) Financial Instruments

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

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

n) 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.

o) 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	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	941,205	870,745	935,879
Teachers' Salaries Grants	1,558,530	1,620,000	1,700,777
Use of Land and Buildings Grants	556,276	700,000	510,643
Other Government Grants	476,111	174,000	270,080
	<u>3,532,122</u>	<u>3,364,745</u>	<u>3,417,379</u>

The school has opted in to the donations scheme for this year. Total amount received was \$52,650 (2021: \$54,750).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	-	3,000	69,017
Fees for Extra Curricular Activities	463	1,050	223
Fundraising & Community Grants	827	1,000	-
Other Revenue	3,529	20,000	18,564
	<u>4,819</u>	<u>25,050</u>	<u>87,804</u>
Expenses			
Extra Curricular Activities Costs	264	1,000	350
Fundraising and Community Grant Costs	827	1,000	-
	<u>1,091</u>	<u>2,000</u>	<u>350</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>3,728</u>	<u>23,050</u>	<u>87,454</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	369,112	88,450	177,235
Information and Communication Technology	39,821	30,900	30,391
Employee Benefits - Salaries	1,754,295	1,898,000	1,848,312
Staff Development	4,949	9,500	8,300
Depreciation	121,237	162,000	140,366
	<u>2,289,414</u>	<u>2,188,850</u>	<u>2,204,604</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	5,119	8,000	8,627
Board Fees	2,175	2,400	2,155
Board Expenses	1,228	6,500	1,506
Communication	5,471	5,200	5,824
Consumables	13,458	12,100	13,989
Other	20,963	17,310	17,867
Employee Benefits - Salaries	210,653	201,900	209,524
Insurance	6,543	7,000	6,431
Service Providers, Contractors and Consultancy	11,470	14,400	14,095
	<u>277,080</u>	<u>274,810</u>	<u>280,018</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	31,195	22,500	23,739
Cyclical Maintenance Provision	55,449	20,400	45,379
Grounds	14,619	8,500	10,583
Heat, Light and Water	29,677	26,000	17,949
Repairs and Maintenance	53,637	49,200	65,996
Use of Land and Buildings	556,276	700,000	510,643
Security	4,747	4,500	3,166
Employee Benefits - Salaries	122,206	124,000	121,937
	<u>867,806</u>	<u>955,100</u>	<u>799,392</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	210,133	874,734	1,010,245
Credit Cards	(848)	(1,000)	(663)
Cash and cash equivalents for Statement of Cash Flows	<u>209,285</u>	<u>873,734</u>	<u>1,009,582</u>

Of the \$209,285 Cash and Cash Equivalents, \$212 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.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Interest Receivable	16,527	16,000	1,599
Banking Staffing Underuse	81,079	100,000	132,850
Teacher Salaries Grant Receivable	123,975	150,000	147,231
	<u>221,581</u>	<u>266,000</u>	<u>281,680</u>
Receivables from Exchange Transactions	16,527	16,000	1,599
Receivables from Non-Exchange Transactions	205,054	250,000	280,081
	<u>221,581</u>	<u>266,000</u>	<u>281,680</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,253,555	500,000	500,000
Total Investments	<u>1,253,555</u>	<u>500,000</u>	<u>500,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	624,959	-	-	-	(30,854)	594,105
Furniture and Equipment	124,404	18,308	(51,995)	-	(35,463)	55,254
Information and Communication Technology	37,025	7,219	-	-	(22,776)	21,468
Textbooks	-	-	-	-	-	-
Leased Assets	25,480	89,140	-	-	(31,301)	83,319
Library Resources	6,177	596	-	-	(843)	5,930
Balance at 31 December 2022	818,045	115,263	(51,995)	-	(121,237)	760,076

The net carrying value of equipment held under a finance lease is **\$83,320 (2021: \$25,480)**

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
	\$	\$	\$	\$	\$	\$
Buildings	958,785	(364,680)	594,105	958,785	(333,826)	624,959
Furniture and Equipment	846,131	(790,877)	55,254	955,584	(831,180)	124,404
Information and Communication Te	225,791	(204,323)	21,468	238,726	(201,701)	37,025
Textbooks	-	-	-	-	-	-
Leased Assets	142,332	(59,013)	83,319	144,743	(119,263)	25,480
Library Resources	35,054	(29,124)	5,930	34,454	(28,277)	6,177
Balance at 31 December	2,208,093	(1,448,017)	760,076	2,332,292	(1,514,247)	818,045

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	4,044	20,000	15,485
Accruals	11,512	15,000	13,110
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	115,635	160,000	137,659
Employee Entitlements - Leave Accrual	29,708	20,000	20,431
	<u>160,899</u>	<u>215,000</u>	<u>186,685</u>

Payables for Exchange Transactions	160,899	215,000	186,685
	<u>160,899</u>	<u>215,000</u>	<u>186,685</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	86,564	86,564	63,375
Increase to the Provision During the Year	51,909	20,400	45,379
Use of the Provision During the Year	(11,951)	(12,476)	(22,190)
Provision at the End of the Year	<u>126,522</u>	<u>94,488</u>	<u>86,564</u>
Cyclical Maintenance - Current	14,060	-	12,476
Cyclical Maintenance - Non current	112,462	94,488	74,088
	<u>126,522</u>	<u>94,488</u>	<u>86,564</u>

The school's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on recent quotes received from a painter.

13. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	38,593	20,500	19,429
Later than One Year and no Later than Five Years	52,156	34,500	9,049
Future Finance Charges	(5,338)	(8,000)	(1,964)
	<u>85,411</u>	<u>47,000</u>	<u>26,514</u>
Represented by			
Finance lease liability - Current	37,346	15,000	17,732
Finance lease liability - Non current	48,065	32,000	8,782
	<u>85,411</u>	<u>47,000</u>	<u>26,514</u>

14. 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	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Replace Roof	(2,000)	-	-	-	(2,000)
Window Joinery	104,861	-	(104,649)	-	212
Sip Artificial Turf	88,313	6,184	(94,497)	-	-
Carpet Admin	10,800	-	-	(10,800)	-
Wall coverings	33,431	-	(56,407)	-	(22,976)
SIP Junior Playground	(633)	68,221	(108,390)	-	(40,802)
Totals	223,972	85,205	(363,943)	(10,800)	(65,566)

Represented by:

Funds Held on Behalf of the Ministry of Education	212
Funds Receivable from the Ministry of Education	(65,778)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Replace Roof	(2,000)	-	-	-	(2,000)
Vinyl Replacement	(8,656)	-	(2,144)	-	(10,800)
Window Joinery	(508)	108,000	(2,631)	-	104,861
Sip Artificial Turf	(384)	173,774	(85,077)	-	88,313
Carpet Admin	10,800	-	-	-	10,800
Wall coverings	146,476	-	(113,045)	-	33,431
SIP Junior Playground	-	-	(633)	-	(633)
Totals	145,728	281,774	(203,530)	-	223,972

Represented by:

Funds Held on Behalf of the Ministry of Education	237,405
Funds Receivable from the Ministry of Education	(13,433)

15. 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.

16. 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	2,175	8,627
 <i>Leadership Team</i>		
Remuneration	579,281	574,686
Full-time equivalent members	5	5
 Total key management personnel remuneration	581,456	583,313

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. Finance and property matters are discussed monthly with the full board. 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	150 - 160	150 - 160
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
110 - 120		2.00	2.00
 The disclosure for 'Other Employees' does not include remuneration of the Principal.		2.00	2.00

17. 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	-	-

18. 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.

19. Commitments

(a) Capital Commitments

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

(a) \$167,220 contract for Wall Coverings as agent for the Ministry of Education. The project is fully funded by the Ministry and \$150,668 has been received to date. \$169,452 has been spent on the project to balance date. This project has been approved by the Ministry and

(b) \$114,258 contract for a new playground installation. This project is fully funded by the Ministry through SIP and \$68,220 has been received. The full amount has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments at 31 December 2021: \$223,972)

(b) Operating Commitments

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

20. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	209,285	873,734	1,009,582
Receivables	221,581	266,000	281,680
Investments - Term Deposits	1,253,555	500,000	500,000
Total Financial assets measured at amortised cost	1,684,421	1,639,734	1,791,262

Financial liabilities measured at amortised cost

Payables	160,899	215,000	186,685
Finance Leases	85,411	47,000	26,514
Total Financial Liabilities Measured at Amortised Cost	246,310	262,000	213,199

21. Events After Balance Date

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

22. 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 Mayfield School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Mayfield School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 7 June 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

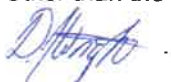
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Darren Wright
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Mayfield Primary School

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2022

The Mayfield Primary School Board:

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

Signed: _____

Name: Dubs Rai

Title: Principal

Date: 1 June 2023

Signed: _____

Name: Trish Anderson

Title: Presiding Member

Date: 1 June 2023



Mayfield
PRIMARY SCHOOL

Mayfield Primary School - Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$5,005.57 (excluding GST). The funding was spent on sporting engagement fees, transport to sporting tournaments, sports uniforms and sporting equipment.

Dubs Rai
Principal

23/03/2023

MAYFIELD PRIMARY SCHOOL BOARD OF TRUSTEES 2022

Name	Position	Occupation	Notes
Dubs Rai	Principal	Principal Mayfield School	
Trish Anderson	Presiding Member	Parent	Elected 10/08/22
Rita Hackett-Leala	Staff Trustee	Administration and Learning Coordinator Mayfield School	Elected 10/08/22
Tereta Rasmussen	Elected Member	Parent	Elected 10/08/22
Jerry Faasisila	Elected Member	Parent	Elected 10/08/22 Resigned 30/11/22
Len Brown	Co-opted member	Consultant	Co-opted 25/08/22
Raumati Wynyard	Co-opted Member	Teacher	Co-opted 25/08/22
Maata Gataua-Caffery	Vice Chairperson	Community Wellbeing and Library Manager Mayfield School	Resigned 14/04/22
Arifa Nazari	Elected Member	Adult Student	End of Term 9/08/22



12 Pearl Baker Dr, Otara, Auckland

Analysis of Variance Report

2022



School Name:	MAYFIELD PRIMARY SCHOOL
School Number:	1369

READING

Mayfield's Reading goal continues to be that all students make meaningful progress within and across years through the effective use of assessment to target learning and teaching. There is regular tracking and consistent monitoring of student achievement.

Strategic Aim:	Mayfield's strategic aim is that all students who are working towards the achievement level for their Year group in Reading will accelerate their progress, reflected in (OTJ) overall teacher judgements in relation to the New Zealand Curriculum (NZC).																					
Annual Aim:	Mayfield students will achieve or exceed the targets in READING set for the year in relation to the New Zealand Curriculum achievement expectations.																					
Target:	The target for READING in 2022 was that by the end of the year 65% of the students will achieve or exceed the expected New Zealand Curriculum level for all Year groups.																					
End of Year (2022) data for 'achieved' and 'advanced'	<p>New . These are students who are 'achieving' or 'advanced' against the relevant national Year level expectations. This forms the baseline data for next year.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Year 0: 75% (n6/8)</td> <td style="width: 30%;"></td> <td style="width: 30%;"></td> </tr> <tr> <td>Year 1: 54% (n34/63)</td> <td></td> <td></td> </tr> <tr> <td>Year 2: 37% (21/57)</td> <td style="text-align: right;"><u>Male:</u></td> <td>41% (n66/162) 'achieved' / 'advanced'</td> </tr> <tr> <td>Year 3: 56% (28/50)</td> <td style="text-align: right;"><u>Female:</u></td> <td>62% (n104/169) 'achieved' /'advanced'</td> </tr> <tr> <td>Year 4: 31% (13/43)</td> <td style="text-align: right;"><u>Maori:</u></td> <td>52% (34/65) 'achieved' /'advanced'</td> </tr> <tr> <td>Year 5: 55% (33/60)</td> <td style="text-align: right;"><u>Pasifika:</u></td> <td>51% (131/256) 'achieved' /'advanced'</td> </tr> <tr> <td>Year 6: 70% (35/50)</td> <td style="text-align: right;"><u>School-wide:</u></td> <td>51% (n170/331) 'achieved' or 'advanced'</td> </tr> </table>	Year 0: 75% (n6/8)			Year 1: 54% (n34/63)			Year 2: 37% (21/57)	<u>Male:</u>	41% (n66/162) 'achieved' / 'advanced'	Year 3: 56% (28/50)	<u>Female:</u>	62% (n104/169) 'achieved' /'advanced'	Year 4: 31% (13/43)	<u>Maori:</u>	52% (34/65) 'achieved' /'advanced'	Year 5: 55% (33/60)	<u>Pasifika:</u>	51% (131/256) 'achieved' /'advanced'	Year 6: 70% (35/50)	<u>School-wide:</u>	51% (n170/331) 'achieved' or 'advanced'
Year 0: 75% (n6/8)																						
Year 1: 54% (n34/63)																						
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Year 6: 70% (35/50)	<u>School-wide:</u>	51% (n170/331) 'achieved' or 'advanced'																				





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>
<ul style="list-style-type: none"> Buddy Reading everyday Reading logs sent home everyday for students to read home. Regular checks to see if reading is happening at home. Students who needed more support were given extra time to read with ELAs working in alignment with the Gap Analysis The targeted students get support from Learning Assistants (LA), as well as the teacher(double dose). Some students get help from RTLit. Reading logs are checked regularly by the teacher and students are rewarded if reading logs are signed by parents. Planned in the GAP analysis to teach new vocabulary and comprehension strategies Use the library and other reading resources (Epic, poems, big books, journals, RR series, 	<p>Year 1: 54% Achieved, a deficit of 11%</p> <ul style="list-style-type: none"> Some students who started Year 1 this year did not have the foundation skills of reading last year. Some students are special needs, and may have different developmental stages when compared to the expectation. <p>Year 2: 39%, a deficit of 26%</p> <ul style="list-style-type: none"> Compared to the Mid-term data, 30% of students achieved their curriculum level. <p>Year 3</p> <ul style="list-style-type: none"> 18% of students have shifted from working towards to achieving compared to Time 1. 	<p>Absences from school affected learning and engagement especially younger readers</p> <p>Increase in the number of special learning needs and new students to NZ(ESOL).</p> <p><u>Successfully strategies used:</u> SODA (Start Of Day Activity) provided students another opportunity to read for fluency. Reading mileage is an important part of being a successful reader. Children practice their reading strategies with a buddy. SODA continues to be an effective programme of support for emergent readers.</p> <p>Teaching high frequency words, chunks, blends, suffixes, prefixes, alphabet knowledge have all helped to improve reading.</p> <p>.....</p>	<ol style="list-style-type: none"> Consolidate pedagogical practice and awareness of achievement expectations through walkthroughs, PLCs and buddy korero. Use more extensive and rich resources. Continue developing greater reliability and integrity in professional learning and moderation on forming OTJ. Teachers in the Senior School continue to work alongside Junior School teachers to develop strategies and better understanding of the Reading Progressions. Formalising how we revisit and amend the GAP analysis during the term. Consolidate efficiency in the use of PAT Continue with mixed ability grouping and monitor progress through this methodology



comprehension boxes.) for reading for pleasure

- Planned phonics lessons every day and taught phonics Stage 4-7 specifically

- Created rich and relevant reading follow up activities for the children to complete every day

- - Teachers read with each group everyday

Year 5

- Identifying Priority students for support programmes
- Variety of Reading tasks focusing on different needs.
- Using a variety reading material to cater to students interests
- Incorporating online learning tasks with Reading e.g. Epic and Read Works, Interactive Google Slides
- Clarifying WALT and Success Criteria

Year 6

- Structured reading programm

- 4% of students have achieved above the expectation.

Year 4

- 7% of students have achieved above the expectation
- there has been a 29% decrease in achievement

Year 5

- 0%
- The Year 5 data has stayed the same for Time 1 and Time 2.

Year 6

Time 1 and Time 2 data has remained the same. However some students have moved to advanced.

Students who were just below achieving made good progress as a result of being able to attend school for their first full year. These students were made priority learners and supported to achieve using the strategies and actions listed.

Some students who were achieving At moved to achieving above for the same reasons. Skills and knowledge in Reading moved more to 'Reading to Learn,' which engaged advanced Readers and encouraged their progress to more complex texts.

Year 4

Expected Curriculum Level is 2B for T1 and then shifts to 2A for EOY. Throughout the year, some children have shifted from 2B to 2P. They've made shifts, but not enough to reach the threshold to sit in the 'achieved' column.

Regular teacher absenteeism. A teacher who is not in the classroom means children aren't

8. Continue to use relevant assessments for ESOL/SN students

<ul style="list-style-type: none"> • Online Readings - Epic and ReadWorks • Online reading tasks - School journals as well as Jacqui Sharps resources • Regular Practice with customised tests • Gap analysis and teachers worked to close the gaps - especially Priority Learners • Home Reading - hard copy as well as online (assigned Readworks) 	<p><u>Variance (Reading 2022)</u></p> <p>Year 1 variance + 1%</p> <p>Year 2 variance + 28%</p> <p>Year 3 variance + 30%</p> <p>Year 4 variance - 28%</p> <p>Year 5 variance -7%</p> <p>Year 6 variance +10%</p> <p><u>Full School:</u></p> <p>Mayfield did not meet the READING target of 65% achieve/advance by the end of 2022. There is a variance of -14% in the Reading Target.</p>	<p>being exposed to what they need in order to pass tests as well as OTJ's. There are gaps in their learning by having regular relievers or being split.</p> <p>.....</p> <p>There is no change in the data from Time 1 but the students who make up the data is different.</p> <p>Students who were achieving Time 1 have left and some have made the shift from WT to achieved and Achieved to advanced. However the new students stayed at WT hence no change in the achieving data.</p>
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Planning for next year:

- Planning and teaching to the needs of students will be closely tracked and monitored
- Closely monitor and track student achievement data termly.



- Use PAT to assess Reading together with STAR and easTTLe
- Year 2 and Year 3 students will be the targeted year level for 2023.
- Closely monitor absences and lateness of students. These have been identified as barriers to learning and progress.
- Quick 60 programme for struggling readers.
- PLD – Phonics for Learning Assistants

School Name:	MAYFIELD PRIMARY SCHOOL
School Number:	1369

WRITING

Mayfield's Writing goal continues to be that all students make meaningful progress within and across years through the effective use of assessment to target learning and teaching. There is regular tracking and consistent monitoring of student achievement.

Strategic Aim:	Mayfield's strategic aim is that all students who are working towards the achievement level for their Year group in Writing will accelerate their progress, reflected in (OTJ) overall teacher judgements.
Annual Aim:	Mayfield students will achieve or exceed the targets in WRITING set for the year in relation to the New Zealand Curriculum achievement expectations.
Target:	The target for WRITING in 2022 was that by the end of the year 65% of the students will achieve or exceed the expected New Zealand Curriculum level for all Year groups.
	New Year level for 2022. These are students who are 'achieving' or 'advanced' against the relevant national Year level expectations. This forms the baseline data for next year.



End of Year (2022) data for 'achieved' and 'advanced'

Year 0: 75% (n6/8)
 Year 1: 63% (n40/63)
 Year 2: 27% (15/57)
 Year 3: 28% (14/50)
 Year 4: 17% (7/43)
 Year 5: 51% (31/60)
 Year 6: 62% (31/50)

Male: 34% (n55/162) 'achieved' / 'advanced'
Female: 53% (n89/169) 'achieved' / 'advanced'
Maori: 46% (30/65) 'achieved' / 'advanced'
Pasifika: 42% (108/256) 'achieved' / 'advanced'
School-wide: 44% (n144/256) 'achieved' or 'advanced'

Analysis of Variance Reporting 2022



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>Year 1</p> <ul style="list-style-type: none"> - Modelling - Filling in blank spaces for children to fill in the high frequency words independently. - Write and read the sentences aloud for a few times and then rub off for children to remember to write themselves. - Use of classroom resources such as H/F word cards and Flash Cards. <p>Year 2:</p> <ul style="list-style-type: none"> • Using different topics that are engaging. • Writing everyday and feedback is given with all of students' work. <p>.....</p> <ul style="list-style-type: none"> - Writing every day. -Variety - quick writes, dictation, recounts, narratives, explanations. -Modelling. -Use of exemplars. Help the students analyse a writing exemplar to identify the structure features and language features and co-construct success criteria 	<p>Year 1 63% Achieved, only 2% deficit</p> <p>Children are;</p> <ul style="list-style-type: none"> • enjoying their writing. • engaged • cooperate • come up with individual ideas. • gaining confidence. <p>A few boys do not like writing.</p> <p>-A few move themselves away from the writing session when they do not like the subject.</p> <p>Year 2</p> <p>29% Achieved, a deficit of 36%</p> <p>Variance (Writing 2022)</p> <p>Year 1 variance + 5%</p> <p>Year 2 variance - 28%</p>	<p>Year 1</p> <ul style="list-style-type: none"> • Motivation • Topics chosen for them were related to their interest and something that they have experienced. • Support given to them. • Rewarding them with stickers, stamps and Dojo Points. • Praising them for their efforts. <p>Year 2:</p> <ul style="list-style-type: none"> • Students showed regular attendance. • Students who were needing extra support at the beginning of the year worked with the ELAs. • Chosen topics are aligned with students' interests. • Students have made a shift of one sub-level and that is not enough to place them at the expected level. 	<ol style="list-style-type: none"> 1. Hook interest and enthusiasm to Writing 2. Continue to make quality and frequency in Writing a priority 3. Continue to develop teachers' skills and knowledge in planning and teaching through Team PLC/ cross school observations 4. Focus on motivating students to improve attitude Writing could be improved. 5. Observe other teachers in the Team and across the school. 6. Continue korero and practice in handwriting, dictation and grammar. To ensure simple errors are noticed and addressed. 7. Provide individualised and effective feedback to students. 8. Make stronger connections between oral and written language. 9. Strengthen links between Reading and Writing. 10. Provide authentic contexts for writing.



<ul style="list-style-type: none"> -Connecting writing contexts with children's experiences - Encourage students to approximate rather than getting the correct spelling (helps in writing quickly). - Making Reading and Writing links to see how authors write. (Texts in the Comprehension box can be used as exemplars to link Writing with Reading.) - Incorporate a Phonics Programme in class to support students with sounding out their letters, and unknown words. - Brainstorm interesting topics for Writing to engage students. - Use the Gap Analysis to inform future planning. - Collaborate with parents and whanau to support spelling at home - Teacher to identify priority learners. <p>The targeted students will get support from Learning Assistants (L/A), as well as the teacher(double dose)</p> <ul style="list-style-type: none"> - Make use of one SODA lesson a week to focus on a specific language feature. - Clear L.I. & S.C. for students to follow. - Clear editing and clear teacher and student feedback 	<p>Year 3 variance +30%</p> <p>Year 4 variance - 34%</p> <p>Year 5 variance +1%</p> <p>Year 6 variance +12%</p> <p>Full School:</p> <p>Mayfield did not meet the WRITING target of 65% achieve/advance by the end of 2022. There is a variance of -21% in the Writing Target.</p> <p>Learning in a Covid 19 world has been a challenge and this has been a major factor in Mayfield not reaching the target of 65% 'achieved'/'advanced'.</p> <p>.....</p> <p>Year 3</p> <p>4% of students have shifted from working towards to achieving compared to Time 1.</p> <p>Year 4</p> <p>T1 - Achieved 51%</p> <p>T2 - Achieved 16% Above 2%</p>	<p>.....</p> <p>Most Working Towards students were well below and Writing at 1B or early 1P due to inconsistent learning in the past two years. In Time 2, some of them have shifted from 1B to 1A which normally takes two years.</p> <p>Progress to Achievement from Working Towards difficult to attain, especially with low attendance due to ongoing illness, and student fatigue from illness.</p> <p>OTJs more accurate in Term 4 - knowledge of the learner, more evidence for triangulation.</p> <p>Most Working Towards students were well below and Writing at 1P or 1A due to inconsistent learning in the past two years. Normally it takes two years to move from 1A to 2A. In Time 2, some of them have made shifts but not enough to reach the threshold to sit in the 'achieved' column</p> <p>.....</p>	<p>11. Continue to strengthen whanaungatanga with parents to strengthen support for Writing for students.</p>
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<p>- Students are paired with more able students for extra support when needed</p> <p>- Include rich vocabulary</p> <p>.....</p> <p>Variety of writing topics. Regular poetry writing focusing on language features. Incorporating ideas from The Writing Book. Sharing of quality writing and examples for the students to use as models. As author's identify the purpose of their writing. (what do they want the reader to feel and think about)</p> <p>Writing Customised test practice. Regular writing and students working on their feedback. Book edit and moderation done within the Team Te-Rangi. Students exposed to write on known topics integrated to Learn To Learn and Local Curriculum.</p>	<p>.....</p> <p>Year 5</p> <p>1% Increase from Working Towards to Achieved.</p> <p>Year 6</p> <p>Time 1 achievement 50% Time 2 achievement 62%</p> <p>12 % of students have shifted from working towards to achieving compared to Term 1</p>	<p>Improved attendance .</p> <p>Regular teaching and learning -</p> <p>Gap analysis done- priority learners identified and extra support was given to the students working towards</p>	
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Planning for next year:

- In school PLD to strengthen teacher practice.
- Close monitoring of Priority Learners through PLC's

School Name:	Mayfield Primary School	School Number:	1369
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MATHEMATICS

Mayfield Maths goal that all students make meaningful progress within and across years through the effective use of assessment to target learning and teaching. There is regular tracking and consistent monitoring of student achievement.

Strategic Aim:	Mayfield's strategic aim is that all students who are working towards the achievement level for their Year group in Maths will accelerate their progress, reflected in (OTJ) overall teacher judgements in relation to the New Zealand Curriculum (NZC).
Annual Aim:	Mayfield students will achieve or exceed the targets in Mathematics set for the year in relation to the New Zealand Curriculum achievement expectations.
Target:	The target for MATHEMATICS in 2022 was that by the end of the year 65% of the students will achieve or exceed the expected New Zealand Curriculum level for all Year groups.
Baseline Data:	New Year level for 2022. These are students who are 'achieving' or 'advanced' against the relevant national Year level expectations. This forms the baseline data for next year. Year 0: 75% (n6/8) Year 1: 76% (n48/63)



Year 2: 40% (23/57)	<u>Male:</u> 46% (n75/162) 'achieved' / 'advanced'
Year 3: 44% (22/50)	<u>Female:</u> 56% (n93/169) 'achieved' / 'advanced'
Year 4: 33% (14/43)	<u>Maori:</u> 55% (36/65) 'achieved' / 'advanced'
Year 5: 43% (26/60)	<u>Pasifika:</u> 49% (125/256) 'achieved' / 'advanced'
Year 6: 58% (29/50)	<u>School-wide:</u> 51% (n168/256) 'achieved' or 'advanced'

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>Year 1</p> <ul style="list-style-type: none"> -Regular Maths lessons. -Rote Counting to warm up every day. -Use of different kinds of resources such as ice block sticks , connectors, toys , little teddy bears. -Using real objects such as an apple to show fractions. -iPad apps on Maths activities and games. -Seesaw <p>Year 2</p> <ul style="list-style-type: none"> • Different strategies were taught in every concept to help students understand the concept better. • Everyday follow up tasks were given to practice what's been taught. • use of Seesaw/ Prototec activities to enhance number skills. <p>.....</p> <ul style="list-style-type: none"> -Differentiated lessons -The targeted students will get support from Learning Assistants (LA), as well as the teacher(double dose). Learning Assistants use the materials, imaging, strategy 	<p>Year 1 54% Achieved, a deficit of 11%</p> <p>Students;</p> <ul style="list-style-type: none"> - enjoy maths. -eager to learn maths. <p>-built confidence in using materials to solve maths problems.</p> <p>Year 2 39% Achieved, a deficit of 26%</p> <ul style="list-style-type: none"> • More students are achieving compared to the midterm OTJ. • Students were more engaged in their math lessons and activities as they were given the option to work on concepts using different strategies. <p>.....</p> <p>Year 3.</p> <p>9% of students have shifted from working towards to achieving compared to Time 1.</p>	<p>Year 1</p> <ul style="list-style-type: none"> • Proper use of materials. • Regular Maths Lessons. • Support and motivation helped them. • Teacher modelling to them. <p>Year 2:</p> <ul style="list-style-type: none"> • Students were coming to school regularly. • Different strategies and materials supported their understanding. • Students have started making sense of numbers and applying their previous knowledge in solving problems. <p>.....</p> <p>Year 3</p> <p>Professional Learning Conversations</p> <p>Assessment for learning</p> <p>Early assessment to identify priority students working just below. Student learning</p>	<ol style="list-style-type: none"> 1. Strengthen content knowledge of PRIME Maths for all teachers 2. Reinforce what works well for Maths. 3. Extension Maths for high achievers in senior school. 4. Professional development on PRIME Mathematics teaching and mentor new teachers. 5. Start the year with Placement tests to ensure correct levels of students' achievement and identify gaps. 6. Continue with observing, coaching and mentoring across the school. 7. Continue to use Maths apps (e.g. prodigy, Prototec, study ladder, Mathematics in teaching and learning. 8. Continue to monitor Working Towards (at risk learners) at Team and School levels.

<p>knowledge teaching model for well below learners - Stg ⅓ (SPRING into Maths NZMaths programme)</p> <ul style="list-style-type: none"> -Feedback and feedforward -Personalised learning - GAP analysis to plan for all the students needs -Connecting lessons to the real world. -Incorporating movement Maths games. -Mixed ability grouping. -Fridays focus on Fun Filled Friday Math for SODA to encourage a love and joy for Maths including hands on and online games -Clear L.I. & S.C. for students to follow. - Include hands on materials as often as possible - Encourage students to use the ministry math books at home. <p>.....</p> <p>Emphasis of learning basic facts</p> <p>Regular assigned work on Mathematics to supplement / consolidate new learning</p> <p>Customised asttle test -</p>	<p>4% of students have achieved above the expectation.</p> <p>Year 4</p> <p>T1 - Achieved 59% T2 - Achieved 23% Above 7%</p> <p>.....</p> <p>Year 5</p> <p>Time 1 achievement 40% Time 2 achievement 60% and advanced 2% increase 22% increase</p> <p>Year 6</p> <p>Time 1 achievement 46% Time 2 achievement 58%</p> <p>12 % of students have shifted from working towards to achieving compared to Term 1</p> <p><u>Variance (Maths 2022)</u></p> <p>Year 1 variance + 9% (exceeded school target by 11%)</p> <p>Year 2 variance +4%</p>	<p>needs/gaps identified. These students were made priority learners and supported to achieve using the strategies and actions listed.</p> <p>Year 4</p> <p>Expected Curriculum Level is 2B for T1 and then shifts to 2A for EOY. Throughout the year, some children have shifted from 2B to 2P. They've made shifts, but not enough to reach the threshold to sit in the 'achieved' column.</p> <p>.....</p> <p>Improved attendance .</p> <p>Regular teaching and learning -</p> <p>Gap analysis done- priority learners identified and extra support was given to the students working towards</p> <p>Prime books used fully - Practice books provide students with extra support / review learning .</p> <p>Students can work independently</p>
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<p>Gaps Identified through formative and summative assessment - Gap analysis done and taught to close the gaps</p> <p>5 X 1hour maths differentiated structured lesson per week</p>	<p>Year 3 variance +3%</p> <p>Year 4 variance - 26%</p> <p>Year 5 variance +1%</p> <p>Year 6 variance +12%</p> <p>Some new students enrolled at Mayfield come with learning needs and limited skills. All other children who stay at the school for the whole year have made shifts but some might not be enough to meet the EOY expectations.</p>	<p>at their own pace with little teacher support.</p> <p>There is a variance of -14% in the Maths Target.</p>
<p>Focus areas</p>		
<ul style="list-style-type: none"> ● Focus on mentoring Beginning and new teachers in PRIME Maths ● Hold Refresher PRIME sessions for teachers who need revisitation and reinforcement. ● Every teacher is well equipped to implement best Maths teaching and learning at all times. ● Ensure that every student has Prime Practice Book (Year3-6) ● Mixed ability grouping in class (advance high achievers) using Prime Books at student's progress level. 		