

# Sommerville School

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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<b>Ministry Number:</b>	1484
<b>Principal:</b>	Belinda Johnston
<b>School Address:</b>	7a Benghazi Road, Panmure
<b>School Postal Address:</b>	7a Benghazi Road, Panmure, 1072
<b>School Phone:</b>	09 570 9787
<b>School Email:</b>	<a href="mailto:office@sommervillespecial.school.nz">office@sommervillespecial.school.nz</a>
<b>Accountant / Service Provider:</b>	Edtech Financial Services Ltd

## SOMMERVILLE SCHOOL

# Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Angela Hood	Presiding Member	Elected	August 2025
Belinda Johnston	Principal	Ex-officio	
Michele Theron-Jansen	Parent Rep	Co-opted	August 2025
Megan Biddick	Parent Rep	Elected	August 2025
Corey Busfield	Staff Rep	Elected	August 2025
Drew Hutchinson	Parent Rep	Elected	August 2025
DJ Tuaru Temu	Parent Rep	Elected	August 2025
Amanda Pierce	Parent Rep	Elected	September 2022
Leolofi Sio	Parent Rep	Co-opted	September 2022

# SOMMERVILLE SCHOOL

Annual Report - For the year ended 31 December 2022

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# Sommerville 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.

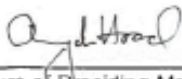
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Angela Rebecca Hood

Full Name of Presiding Member



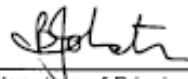
Signature of Presiding Member

30 May 2023

Date:

Belinda Jayne Johnston

Full Name of Principal



Signature of Principal

30 May 2023

Date:





# Sommerville School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	15,205,294	13,729,504	14,435,969
Locally Raised Funds	3	20,998	10,000	34,390
Interest Income		130,906	52,112	50,781
Gain on Sale of Property, Plant and Equipment		-		1,303
<b>Total Revenue</b>		<b>15,357,198</b>	<b>13,791,616</b>	<b>14,522,443</b>
<b>Expenses</b>				
Locally Raised Funds	3	17,307	-	17,737
Learning Resources	4	13,568,443	12,154,317	12,555,278
Administration	5	756,057	602,625	498,542
Finance		8,264	3,500	23,410
Property	6	1,086,413	1,036,160	1,082,661
Loss on Disposal of Property, Plant and Equipment		1,123	-	-
		<b>15,437,607</b>	<b>13,796,602</b>	<b>14,177,628</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(80,409)</b>	<b>(4,986)</b>	<b>344,815</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(80,409)</b>	<b>(4,986)</b>	<b>344,815</b>

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

# Sommerville School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		6,744,008	6,399,193	6,399,193
Total comprehensive revenue and expense for the year		(80,409)	(4,986)	344,815
<b>Equity at 31 December</b>		6,663,599	6,394,207	6,744,008

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.

# Sommerville School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	133,761	62,106	62,106
Accounts Receivable	8	1,115,628	785,961	785,961
GST Receivable		-	-	43,568
Prepayments		33,807	16,441	16,441
Investments	9	5,744,714	5,347,629	5,653,862
Funds Receivable for Capital Works Projects	14	23,303	31,271	31,271
		7,051,213	6,243,408	6,593,209
<b>Current Liabilities</b>				
GST Payable		2,815	-	-
Accounts Payable	11	1,049,756	807,131	807,131
Provision for Cyclical Maintenance	12	25,000	-	-
Finance Lease Liability	13	62,907	39,934	39,934
Funds held for Capital Works Projects	14	217,247	9,845	9,845
		1,357,725	856,910	856,910
<b>Working Capital Surplus/(Deficit)</b>		5,693,488	5,386,498	5,736,299
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,036,576	1,078,103	1,078,103
		1,036,576	1,078,103	1,078,103
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	26,812	26,812	26,812
Finance Lease Liability	13	39,653	43,582	43,582
		66,465	70,394	70,394
<b>Net Assets</b>		6,663,599	6,394,207	6,744,008
<b>Equity</b>		6,663,599	6,394,207	6,744,008

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



# Sommerville School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		7,896,157	6,538,139	7,436,957
Locally Raised Funds		(289,889)	10,000	24,014
Goods and Services Tax (net)		46,383	(62,408)	(62,408)
Payments to Employees		(6,317,620)	(5,300,921)	(5,595,938)
Payments to Suppliers		(1,278,969)	(1,277,340)	(1,128,027)
Interest Paid		(8,264)	(3,500)	(23,410)
Interest Received		83,875	52,112	50,781
Net cash from/(to) Operating Activities		131,673	(43,918)	701,969
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,123)	-	23,404
Purchase of Property Plant & Equipment (and Intangibles)		(137,655)	(262,315)	(695,982)
Purchase of Investments		(90,852)	306,233	(1,997,842)
Net cash from/(to) Investing Activities		(229,630)	43,918	(2,670,420)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(45,758)	-	9,165
Funds Administered on Behalf of Third Parties		215,370	-	(99,000)
Net cash from/(to) Financing Activities		169,612	-	(89,835)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>71,655</b>	<b>-</b>	<b>(2,058,286)</b>
Cash and cash equivalents at the beginning of the year	7	62,106	62,106	2,120,392
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>133,761</b>	<b>62,106</b>	<b>62,106</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# Sommerville School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Sommerville 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 18b.

#### *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:

Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	10 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) 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.

**m) 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.

**n) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

**o) 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.

**p) Budget Figures**

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

**q) 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	7,607,683	6,468,639	7,157,725
Teachers' Salaries Grants	7,021,704	6,675,000	6,694,555
Use of Land and Buildings Grants	516,365	516,365	516,365
Other Government Grants	59,542	69,500	67,324
	<u>15,205,294</u>	<u>13,729,504</u>	<u>14,435,969</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,950.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	16,750	10,000	10,450
Curriculum related Activities - Purchase of goods and services	4,248	-	23,940
	<u>20,998</u>	<u>10,000</u>	<u>34,390</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	17,221	-	16,677
Trading	86	-	1,060
	<u>17,307</u>	<u>-</u>	<u>17,737</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>3,691</u>	<u>10,000</u>	<u>16,653</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	255,692	408,180	186,584
Information and Communication Technology	16,543	20,000	7,112
Library Resources	1,075	4,000	665
Employee Benefits - Salaries	12,961,827	11,414,822	12,070,061
Staff Development	89,320	45,000	91,616
Depreciation	243,986	262,315	199,240
	<u>13,568,443</u>	<u>12,154,317</u>	<u>12,555,278</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,356	7,356	8,556
Board Fees	3,795	8,025	3,690
Board Expenses	5,206	1,000	1,202
Communication	42,896	32,960	34,180
Consumables	68,995	60,000	58,181
Legal Fees	7,796	10,000	13,700
Other	241,096	188,880	197,447
Employee Benefits - Salaries	346,205	269,260	153,205
Insurance	21,044	14,500	17,011
Service Providers, Contractors and Consultancy	11,668	10,644	11,370

756,057	602,625	498,542
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## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	29,450	31,500	50,071
Consultancy and Contract Services	176,045	167,595	96,134
Cyclical Maintenance Provision	25,000	45,000	37,988
Grounds	20,155	13,500	28,116
Heat, Light and Water	85,226	90,000	122,737
Rates	405	1,200	1,118
Repairs and Maintenance	151,714	108,000	121,151
Use of Land and Buildings	516,365	516,365	516,365
Security	8,038	10,000	15,403
Employee Benefits - Salaries	74,015	53,000	93,578

1,086,413	1,036,160	1,082,661
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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	133,761	62,106	62,106
Cash and cash equivalents for Statement of Cash Flows	133,761	62,106	62,106





## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	334,905	24,018	24,018
Receivables from the Ministry of Education	-	228,932	228,932
Interest Receivable	47,031	-	-
Banking Staffing Underuse	30,232	-	-
Teacher Salaries Grant Receivable	703,460	533,011	533,011
	<u>1,115,628</u>	<u>785,961</u>	<u>785,961</u>
Receivables from Exchange Transactions	381,936	24,018	24,018
Receivables from Non-Exchange Transactions	733,692	761,943	761,943
	<u>1,115,628</u>	<u>785,961</u>	<u>785,961</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	5,744,714	5,347,629	5,653,862
	<u>5,744,714</u>	<u>5,347,629</u>	<u>5,653,862</u>



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	42,118				(2,646)	39,472
Building Improvements	60,677	10,210			(3,759)	67,128
Furniture and Equipment	355,928	61,798			(59,345)	358,381
Information and Communication Technology	278,669	53,587	(1,123)		(89,574)	241,559
Motor Vehicles	242,389	13,182			(32,577)	222,994
Leased Assets	88,992	64,802			(54,825)	98,969
Library Resources	9,330	-			(1,260)	8,070
<b>Balance at 31 December 2022</b>	<b>1,078,103</b>	<b>203,579</b>	<b>(1,123)</b>	<b>-</b>	<b>(243,986)</b>	<b>1,036,573</b>

The net carrying value of furniture and equipment held under a finance lease is \$109,135 (2021: \$88,942)

The net carrying value of motor vehicles held under a finance lease is \$228,476 (2021: \$242,389)

### 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	85,123	(45,652)	39,471	85,123	(43,005)	42,118
Building Improvements	71,952	(4,823)	67,129	61,741	(1,064)	60,677
Furniture and Equipment	921,498	(563,115)	358,383	859,698	(503,770)	355,928
Information and Communication Technology	729,598	(488,040)	241,558	746,730	(468,061)	278,669
Motor Vehicles	444,458	(221,462)	222,996	431,276	(188,887)	242,389
Leased Assets	202,721	(103,752)	98,969	137,919	(48,927)	88,992
Library Resources	49,776	(41,706)	8,070	49,776	(40,446)	9,330
<b>Balance at 31 December</b>	<b>2,505,126</b>	<b>(1,468,550)</b>	<b>1,036,576</b>	<b>2,372,263</b>	<b>(1,294,160)</b>	<b>1,078,103</b>

## 11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	96,905	100,086	100,086
Accruals	7,356	4,956	4,956
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	877,007	655,357	655,357
Employee Entitlements - Leave Accrual	68,486	46,732	46,732
	<b>1,049,754</b>	<b>807,131</b>	<b>807,131</b>
Payables for Exchange Transactions	1,049,754	807,131	807,131
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>1,049,754</b>	<b>807,131</b>	<b>807,131</b>

The carrying value of payables approximates their fair value.



## 12. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	26,812	26,812	26,182
Increase to the Provision During the Year	25,000	45,000	37,988
Use of the Provision During the Year	-	-	(37,988)
Provision at the End of the Year	51,812	71,812	26,182
Cyclical Maintenance - Current	25,000	-	-
Cyclical Maintenance - Non current	26,812	26,812	26,812
	51,812	26,812	26,812

## 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	69,246		45,906
Later than One Year and no Later than Five Years	42,402		46,306
Later than Five Years	(9,088)		(8,695)
	102,560	-	83,517
<b>Represented by</b>			
Finance lease liability - Current	62,907		39,934
Finance lease liability - Non current	39,653		45,583
	102,560	-	85,517

#### 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 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Convert Laundry to Sensory Room	-	54,896	(44,010)		10,886
Convert Sensory Room to Classroom	-	53,961	(46,943)		7,018
Partial Conversion of Library to Classroom	-	47,247	(45,738)		1,509
Alarm System Upgrade	-	21,562	(2,250)		19,312
Portacom Refurbishment	-	40,014	(43,551)		(3,537)
Tripoli Site Fence	-	9,043			9,043
Heating/Lighting/Electrical Upgrade	(11,505)	171,773	(634)		159,634
Playground Equipment Project	(891)				(891)
Replacement of Floor/Wall Coverings, Plumbing	9,845				9,845
Hall Project	(9,507)				(9,507)
Roof Replacement	(383)				(383)
Project Block 1-9 Redevelopment	(8,985)				(8,985)
<b>Totals</b>	<b>(21,426)</b>	<b>398,496</b>	<b>(183,126)</b>	<b>-</b>	<b>193,944</b>

##### Represented by:

Funds Held on Behalf of the Ministry of Education	217,247
Funds Receivable from the Ministry of Education	(23,303)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Alarm System Upgrade					-
Portacom Refurbishment					-
Tripoli Site Fence					-
Heating/Lighting/Electrical Upgrade	(383)		(11,123)		(11,505)
Playground Equipment Project	(383)		(508)		(891)
Replacement of Floor/Wall Coverings, Plumbing	-	88,284	(78,439)		9,845
Hall Project	-	-	(9,507)		(9,507)
Roof Replacement	-	-	(382)		(383)
Project Block 1-9 Redevelopment	-	-	(8,985)		(8,985)
<b>Totals</b>	<b>(766)</b>	<b>88,284</b>	<b>(108,944)</b>	<b>-</b>	<b>(21,426)</b>

##### Represented by:

Funds Held on Behalf of the Ministry of Education	9,845
Funds Receivable from the Ministry of Education	(31,271)

#### 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	3,795	3,690
<i>Leadership Team</i>		
Remuneration	1,205,664	1,051,644
Full-time equivalent members	10	10
Total key management personnel remuneration	1,209,459	1,055,334

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

### Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	160-170
Benefits and Other Emoluments	5-10	5-10
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
189-190	1.00	0.00
120-130	3.00	3.00
110-120	3.00	5.00
100-110	2.00	4.00
	2.00	4.00

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

## 17. 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.

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 [confirmed/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.

## 18. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works

(Capital commitments at 31 December 2021: \$Nil)

### (b) Operating Commitments

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

## 19. 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	133,761	62,106	62,106
Receivables	1,115,628	785,961	785,961
Investments - Term Deposits	5,744,714	5,347,629	5,653,862
Total Financial assets measured at amortised cost	6,994,103	6,195,696	6,501,929

### Financial liabilities measured at amortised cost

Payables	1,049,754	807,131	807,131
Finance Leases	102,560	83,516	83,516
Total Financial Liabilities Measured at Amortised Cost	1,152,314	890,647	890,647





## **20. Events After Balance Date**

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

## **21. 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 SOMMERVILLE SCHOOL'S FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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

**Opinion**

We have audited the financial statements of the School on pages 1 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

*Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.*

*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport Report and Statement of Compliance with Good Employer Policy but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



Brendan Lyon  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand

# ANALYSIS OF VARIANCE REPORTING 2022

<b>School Name</b>	Sommerville School	<b>School Number</b>	1484
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<b>Strategic Goal 1</b>	Develop a Sommerville curriculum that is responsive to personalised learning needs.
<b>Target</b>	Students are engaged in their learning and individual progress is reflected in IEPs.
<b>Baseline Data</b>	<ul style="list-style-type: none"> <li>• Old school value still in place but largely unknown across the school</li> <li>• PB4L unknown by staff at Sommerville unless used in Host schools</li> <li>• No graduate profiles in place</li> <li>• No planning using refreshed curriculum</li> </ul>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Establish and embed PB4L Tier 2 by 2023.	<ul style="list-style-type: none"> <li>• Developed school values</li> <li>• Developed Matrix of expected behaviour and lesson plans</li> <li>• Created acknowledgement systems</li> <li>• Created lesson plans and resources</li> <li>• Began PLD</li> </ul>	Lesson plans and acknowledgement system postponed to start 2023.	<ul style="list-style-type: none"> <li>• Clarify major and minor behaviours</li> <li>• Start teaching expected behaviour lessons</li> <li>• Establish acknowledgement system for expected behaviour and recording acknowledgements in data sheet</li> <li>• Create eTAP PB4L form and provide PLD so teachers can enter behaviour data</li> <li>• PB4L Team monitor behaviour data in eTAP</li> </ul>

Develop graduate profile, capabilities and learning progressions.	<ul style="list-style-type: none"> <li>Curriculum leaders assigned to most curriculum areas</li> <li>PLD and workshopping with Nicky Knight</li> <li>Graduate profiles partly complete</li> <li>Learning progressions still in development</li> <li>Social Sciences leader was appointed with 1 MU</li> <li>Social Science planning created for review using new framework.</li> <li>MoE special ed workshop to begin to synthesise new curriculum docs and structure.</li> </ul>	<ul style="list-style-type: none"> <li>Graduate profiles were a more complex task than originally thought.</li> <li>Learning progressions for learning areas were held up as we shifted focus to the finalised Social Sciences curriculum and we began to focus on the change to 'Understand, Know, Do'</li> </ul>	<ul style="list-style-type: none"> <li>Training for curriculum leaders</li> <li>Finalise planning structure across schools to incorporate new curriculum framework</li> <li>Working parties to develop capabilities/learning progressions in English, Maths and Social Sciences.</li> </ul>
Research and implement play-based learning pedagogies where appropriate.	<ul style="list-style-type: none"> <li>Staff appointed to research as their within school Kahui Ako roles.</li> <li>Enquiry was shared through ongoing blog.</li> <li>PD attended in Christchurch for some staff.</li> </ul>	Priority taken away from this goal.	This goal will not continue in the annual plan.
Redesign and implement IEP policy, procedures and practices.	<ul style="list-style-type: none"> <li>Implemented Tōku Ao meeting at beginning of year</li> <li>Surveyed whānau and staff and analysed efficacy of meeting</li> <li>Working party created new format for recording goals and achievement for individual student achievement.</li> </ul>	<ul style="list-style-type: none"> <li>100% achieved!</li> </ul>	<ul style="list-style-type: none"> <li>Run workshops for teachers on writing goals and Tōku Ao</li> <li>Consult whānau and staff on how the process has gone</li> <li>Review and analyse process after first round</li> <li>Make changes as necessary</li> </ul>



	<ul style="list-style-type: none"> <li>● Created new process and procedures for 2023 Tōku Ao throughout the year.</li> <li>● Whole training for the new system. Prepare all stakeholders for rollout at beginning of next cycle</li> </ul>		
Planning for 2023			
<ul style="list-style-type: none"> <li>● Time needed to be given for working parties to meet and work together.</li> <li>● Training of new curriculum leaders</li> <li>● PLD around curriculum development</li> </ul>			

<b>Strategic Goal 2</b>	Cultivate cohesive, capable leadership at all levels.
<b>Target</b>	Leaders effectively support the growth of staff and learners.
<b>Baseline Data</b>	0 PGCs completed by staff as the cycle was just starting Initial feedback PGC indicated that on a 1-5 scale 4.32 of staff understood the purpose and 3.61 were confident in completing the cycle.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Develop coaching capability of leaders.	<ul style="list-style-type: none"> <li>• All of the Senior Leaders/leadership team have participated in Leadership Growth coaching</li> <li>• Coaching conversations with the majority of all staff were held across the school incorporated into the Professional Growth Cycle.</li> </ul>	<ul style="list-style-type: none"> <li>• A mentor teacher aide was also trained in coaching in order to support the number of TAs across our school</li> <li>• Due to limited access to computers, staff movement and COVID restrictions some teacher aides did not participate in 2 coaching conversations.</li> <li>• Due to a lack of access to computers not all conversations were recorded in Professional Growth Cycle documents..</li> </ul>	<ul style="list-style-type: none"> <li>• At the end of the 2022 some changes in staffing meant that in 2023 4 new team leaders will undertake an Introduction to Coaching course.</li> <li>• Coaching of TAs will become part of class meetings to become more manageable.</li> </ul>
Review and create robust appraisal systems and processes (that support professional growth).	<ul style="list-style-type: none"> <li>• The PGC was introduced at a Staff only Day for all staff and at subsequent team/class meetings.</li> <li>• The cycle was completed by the majority of staff.</li> <li>• Feedback on the PGC process was collected at the start and</li> </ul>	<ul style="list-style-type: none"> <li>• Some release staff did not complete the process as they lacked a dedicated person with responsibility.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement changes recommended by the working party to address barriers.</li> <li>• Class teachers to take on responsibility of conducting PGCs with TAs where possible.</li> <li>• 2023 dedicated team leads/teachers to be</li> </ul>

	<ul style="list-style-type: none"> <li>end of year to compare.</li> <li>Working party reviewed the feedback.</li> </ul>	<ul style="list-style-type: none"> <li>New staff employed throughout the year</li> <li>Potential barriers were identified in order to be addressed in 2023.</li> </ul>	responsible for release teachers/TAs.
Establish TA roles and responsibilities, and PLD Programme.	<ul style="list-style-type: none"> <li>On average 2/3 of TAs participated in Staff Only Day workshops.</li> <li>Grade D TA roles created - Mentor/Team Teach trainer/Therapy assistants.</li> <li>All new TAs completed the new induction process.</li> <li>TAs undertake Team Teach PLD</li> </ul>	<ul style="list-style-type: none"> <li>Fluctuation in TA numbers throughout the year meant not all opportunities were available to all TAs</li> <li>5 TAs identified as urgent completed Team Teach due to time limitations and availability of relievers. Other identified TAs were given basic hold restraint refreshers.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to plan relevant PLD opportunities for TAs during Staff Only Days, induction and webinars.</li> <li>Grade D TAs are given additional responsibilities and training in order to fulfil these new roles and responsibilities.</li> </ul>
<b>Planning for 2023</b>			
<ul style="list-style-type: none"> <li>Refresh staff on the PGC cycle across the school with new developments</li> <li>Ensure all staff have a team leader responsible for conducting their PGC.</li> <li>Build in TA PGC into dedicated class meetings and provide ChromeBooks in Benghazi and Tripoli staff rooms.</li> <li>Formulate the career opportunities for our TAs - potential roles, support for LAT positions and moving into teacher positions.</li> <li>Team Teach training for 75% of TAs - look at Call back days in order to achieve TA coverage.</li> <li>Incorporate Autism PLD into the TA induction programme.</li> </ul>			

<b>Strategic Goal 3</b>	Grow great staff who collaborate to enrich learner outcomes.
<b>Target</b>	Staff work actively together and share expertise in an innovative learning culture.
<b>Baseline Data</b>	Minimum information on the Induction site No induction co ordinator for Teacher aides. No Health and Safety representative training. No team teach training.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
Design, implement and embed a comprehensive induction programme for all staff.	<ul style="list-style-type: none"> <li>• The Induction programme included all staff at Sommerville.</li> <li>• 85 new staff were employed at Sommerville in 2022 and 75 completed the induction programme</li> </ul>	<ul style="list-style-type: none"> <li>• 75/85 of the new staff were fully inducted.</li> <li>• Some staff are on timesheets and had partial induction and weren't available to complete the process.</li> <li>• Due to lockdowns and restrictions, there were delays in meeting with staff</li> <li>• The induction coordinator was unable to meet with all staff in a timely manner as planned, Majority of the meetings occurred face to face and the remainder took place online.</li> </ul>	<ul style="list-style-type: none"> <li>• Review the current induction process.</li> <li>• Set up a system for the IT working group to help with training for staff around Google apps.</li> <li>• Follow up with staff on their self directed learning.</li> <li>• Ensure that staff are familiar with Google classroom.</li> </ul>

Establish a common understanding of collaboration at Sommerville and embed practice.

- As we had an unsettling start to the year, collaboration occurred in a variety of ways across the school, eg teachers are meeting in pathways to plan, team leaders are meeting with their teams to share their practice.
- Curriculum leaders formed working parties to brainstorm ideas to develop the Sommerville curriculum.
- It was great to see staff take responsibility for solving problems and accept the consequences of their decisions.
- They were able to share ideas. As one person builds on another's ideas, a new synergy develops.
- Evaluate new ideas in light of shared goals that focus on student learning.

Where possible, staff were able to collaborate face to face. But there periods of time when meetings had to be held online

- Teachers were encouraged to set a regular time to meet each week, to plan to collaborate and then reflect.
- Four staff meetings were held

- Due to lockdowns and restrictions in the first half of the year, staff were unable to visit classes as planned.
- Collaboration had to occur online.
- In term 3, 74/76 teachers used their CRT to visit another class in the school to observe practice and share ideas.
- Due to staff absences, some visits had to be cancelled.

- Define the characteristics of teacher collaboration at Sommerville and how this would be visible in classrooms with examples.
- For every teacher to utilise half a day of CRT time to visit a teacher in a different area of the school to observe teacher collaborative practice in classrooms and at team meetings.
- One pathway meeting each term focusing on teacher collaborative planning/practice including completing survey measuring practice against the definition
- Organise whole school events every term and invite whānau to attend.
- Termly host school meetings at Sommerville to strengthen relationships, share good practice and problem solving.

	to discuss how collaboration is taking place across Sommerville. The CoL teachers shared their inquiry with the rest of the staff		
Develop targeted PLD programmes aligned with roles and responsibilities.	<ul style="list-style-type: none"> <li>• MOE Regional Funding application was approved to work on developing the cultural capabilities and local curriculum of all staff through 2022-2023.</li> <li>• 10 senior leaders and 15 team leaders completed the cultural capabilities and local curriculum in 2022.</li> <li>• Stage 1 initial Health and Safety representative training has been completed</li> <li>• Staff will receive First Aid Training.</li> <li>• Planned for 100 staff to receive Team teach training</li> </ul>	<ul style="list-style-type: none"> <li>• All teachers, specialists and teacher aides were meant to complete the cultural capabilities PLD by the end of 2022, but due to Covid restrictions, this was rescheduled for 2023</li> <li>• 66 staff received Team teach training. Due to staff absences we were unable to get cover for those who were planned to attend.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide PLD opportunities for staff with curriculum responsibilities</li> <li>• Completed stage 2 H&amp;S rep training.</li> <li>• WorkingWise H&amp;S audit findings addressed</li> <li>• EOTC procedures reviewed and clarified with staff including correct documentation, storage and calendar with all events.</li> <li>• Refresh Sommerville strategic plan for 2024-2026.</li> <li>• Teachers, specialists and TAs received Team Teach training by the end of the year.</li> <li>• Over the next two year all staff will have some form of First aid training.</li> </ul>
<b>Planning for 2023</b>			
<ul style="list-style-type: none"> <li>• Google induction site will be updated as needed.</li> <li>• Sommerville staff handbook will be shared with all staff at induction.</li> <li>• Induction for new staff will be completed in a timely manner, face to face and online if needed.</li> <li>• Teachers will visit classes across satellites in terms two and three of 2023.</li> <li>• Targeted PLD aligned with roles and responsibilities (Eg First aid and team teach) will continue in 2023.</li> </ul>			



- Workshops on Te Tiriti o Waitangi and Te Ao Maori will occur for all teachers, specialists and teacher aides.
- Organise whole school events every term and invite whānau to attend.
- Termly host school meetings at Sommerville to strengthen relationships, share good practice and problem solving.

31 March 2023

### **Kiwisport Statement for 2022**

Kiwisport is a Government funding initiative that promotes sport and increases students' participation in sport from Y1 to Y13. In 2022 the Ministry of Education provided direct funding to Sommerville School of \$6,411.54 for Kiwisport's objectives.

This funding enabled 100% of our students, within the above year levels, to participate in a variety of physical activities suited to their diverse and complex needs, including swimming, football and netball. Resources were also purchased for at school activities including yoga mats, cricket sets and sports balls.

Sincerely



Belinda Johnston  
**Tumuaki-Principal**

31 March 2023

### **Compliance with Employment Policy Statement for 2022**

As a good employer, Sommerville School operates an employer responsibility policy that contains provisions for the fair and proper treatment of employees in all aspects of their employment and in compliance with employment legislation.

These provisions include but not limited to

- consideration of staff health and wellbeing (hauora)
- abides by the Equal Employment Opportunities requirements
- promotes high levels of staff performance through performance management, professional development and acknowledgement of staff achievements
- deals with any employee concerns and complaints effectively and fairly

Sincerely



Belinda Johnston  
**Tumuaki-Principal**