

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CAMBRIDGE MIDDLE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Cambridge Middle School (the School). The Auditor-General has appointed me, L Yao, using the staff and resources of Owen McLeod & Co 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 21, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 August 2024. 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 arise from section 134 of the Education and Training Act 2020.

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 Edpay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, cover page Members of the Board schedule, page 22 Kiwisport note, statement of Compliance with Employment Policy, Statement of variance including evaluation of the school's students' progress and achievement, Report on how the school has given effect to Te Tiriti o Waitangi, cover page and index page, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



L Yao
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

CAMBRIDGE MIDDLE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1701

Principal: Daryl Gibbs

School Address: Clare Street, Cambridge

School Postal Address: Clare Street, Cambridge, 3434

School Phone: 07 827 5135

School Email: angela@cms.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Bob White	Presiding Member	Elected	Aug-25
Vanessa Markwell	Deputy Presiding Member	Elected	Aug-25
Daryl Gibbs	Principal ex Officio		
David Connors	Parent Representative	Elected	Aug-25
Lena Cox	Parent Representative	Elected	Aug-25
Michael Franklin	Parent Representative	Elected	Aug-25
Danielle Fuller	Staff Representative	Elected	Aug-25

Accountant / Service Provider: SRN Partners Chartered Accountants Ltd

CAMBRIDGE MIDDLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Other Information

Evaluation of the school's student's progress and achievement

How we have given effect to Te Tiriti o Waitangi

Statement of Compliance with Employment Policy

Kiwisport

Cambridge Middle School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

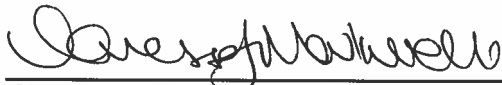
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

VANESSA MARKWELL

Full Name of Presiding Member




Signature of Presiding Member

26 August 2024

Date:

Daryl Gibbs

Full Name of Principal



Signature of Principal

22 August 2024

Date:

Cambridge Middle School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	6,350,325	6,060,092	5,965,124
Locally Raised Funds	3	474,487	389,400	307,689
Interest		35,522	4,000	8,798
Total Revenue		6,860,334	6,453,492	6,281,611
Expense				
Locally Raised Funds	3	319,787	307,600	222,361
Learning Resources	4	4,593,481	4,507,240	4,396,965
Administration	5	345,557	292,570	319,443
Interest		7,685	-	4,546
Property	6	1,492,386	1,412,725	1,268,766
Loss on Disposal of Property, Plant and Equipment	10	1,283	-	1,886
Total Expense		6,760,179	6,520,135	6,213,967
Net Surplus / (Deficit) for the year		100,155	(66,643)	67,644
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		100,155	(66,643)	67,644

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

Cambridge Middle School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,616,411	1,616,411	1,531,967
Total comprehensive revenue and expense for the year		100,155	(66,643)	67,644
Contribution - Furniture and Equipment Grant		68,997	65,000	16,800
Equity at 31 December		1,785,563	1,614,768	1,616,411
Accumulated comprehensive revenue and expense		1,785,563	1,614,768	1,616,411
Reserves		-	-	-
Equity at 31 December		1,785,563	1,614,768	1,616,411

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.

Cambridge Middle School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	439,716	314,268	377,818
Accounts Receivable	8	562,904	554,500	295,433
GST Receivable		21,884	21,000	21,589
Prepayments		90,539	50,000	37,550
Investments	9	437,626	400,000	422,801
Funds Receivable for Capital Works Projects	17	3,326	-	149,212
		1,555,995	1,339,768	1,304,403
Current Liabilities				
Accounts Payable	11	395,628	359,500	396,715
Borrowings	12	10,268	10,000	16,860
Revenue Received in Advance	13	37,082	32,000	8,121
Finance Lease Liability	15	20,270	20,000	16,448
Funds held in Trust	16	15,043	15,000	20,681
Funds held for Capital Works Projects	17	8,980	5,000	33,232
Funds held on behalf of Kahui Ako	18	144,218	145,000	-
		631,489	586,500	492,057
Working Capital Surplus/(Deficit)		924,506	753,268	812,346
Non-current Assets				
Property, Plant and Equipment	10	1,104,154	1,104,000	1,000,704
		1,104,154	1,104,000	1,000,704
Non-current Liabilities				
Borrowings	12	35,208	35,000	45,871
Provision for Cyclical Maintenance	14	195,285	195,000	128,640
Finance Lease Liability	15	12,604	12,500	22,128
		243,097	242,500	196,639
Net Assets		1,785,563	1,614,768	1,616,411
Equity		1,785,563	1,614,768	1,616,411

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

Cambridge Middle School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,447,076	1,466,412	1,485,027
Locally Raised Funds		380,750	232,090	290,493
International Students		87,935	17,800	7,218
Goods and Services Tax (net)		(295)	790	10,237
Payments to Employees		(847,606)	(724,400)	(628,516)
Payments to Suppliers		(1,081,283)	(908,647)	(913,312)
Interest Paid		(7,685)	-	(4,546)
Interest Received		33,004	1,500	7,218
Net cash from/(to) Operating Activities		11,896	85,545	253,819
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(227,557)	(358,640)	(187,801)
Purchase of Investments		(14,825)	-	(4,047)
Net cash from/(to) Investing Activities		(242,382)	(358,640)	(191,848)
Cash flows from Financing Activities				
Furniture and Equipment Grant		68,997	65,000	16,800
Finance Lease Payments		(24,637)	(6,100)	(11,738)
Loans Received		(17,255)	(31,243)	
Repayment of Loans		5,065	-	(19,971)
Funds Administered on Behalf of Other Parties		260,214	147,889	(636,794)
Net cash from/(to) Financing Activities		292,384	175,546	(651,703)
Net increase/(decrease) in cash and cash equivalents		61,898	(97,549)	(589,732)
Cash and cash equivalents at the beginning of the year	7	377,818	411,817	967,550
Cash and cash equivalents at the end of the year	7	439,716	314,268	377,818

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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.

Cambridge Middle School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Cambridge Middle 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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 15. Future operating lease commitments are disclosed in note 23.

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 material.

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.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	18–40 years
Furniture and equipment	5–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Intangible Assets

Software costs

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

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

j) 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

k) 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.

l) 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 and annual leave earned, by non teaching staff, 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.

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

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

o) Funds held for Capital works

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

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

p) 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.

q) 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.

r) Borrowings

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

s) 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.

t) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,650,290	1,397,092	1,487,538
Teachers' Salaries Grants	3,580,620	3,580,000	3,525,825
Use of Land and Buildings Grants	1,083,614	1,083,000	935,414
Other Government Grants	35,801	-	16,347
	<u>6,350,325</u>	<u>6,060,092</u>	<u>5,965,124</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	74,731	70,000	76,059
Fees for Extra Curricular Activities	315,578	305,500	226,888
Fundraising & Community Grants	11,069	500	4,742
International Student Fees	73,109	13,400	-
	<u>474,487</u>	<u>389,400</u>	<u>307,689</u>
Expense			
Extra Curricular Activities Costs	304,700	300,000	220,594
Fundraising and Community Grant Costs	1,671	2,200	1,767
International Student - Other Expenses	13,416	5,400	-
	<u>319,787</u>	<u>307,600</u>	<u>222,361</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>154,700</u>	<u>81,800</u>	<u>85,328</u>

During the year, the School hosted 28 International students (2022:Nil)

Makuhari 2023

In 2023 the Principal and 8 students travelled to Japan for the annual exchange with Makuhari Junior High School. The trip is funded by the parents and the principal costs are covered by the reciprocal visit in March 2023. The trip gives students an opportunity to experience another culture and supports the aim of developing globally minded citizens.

New Caledonia 2023

In 2023 the Principal and a teacher travelled with 16 students to New Caledonia to experience a new culture and language. This trip is self funded by parents and teacher/principal costs are mostly covered within the student fee and from a rebate from the Travel Agent.

This trip gives students an opportunity to experience another culture and supports the aim of developing globally minded citizens.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	103,196	114,100	111,794
Library Resources	46,591	37,500	36,501
Employee Benefits - Salaries	4,189,846	4,049,000	3,962,708
Staff Development	92,571	114,000	71,373
Depreciation	161,277	192,640	214,589
	<u>4,593,481</u>	<u>4,507,240</u>	<u>4,396,965</u>

During the year, the Principal attended a world Edulead education conference in Singapore. The total cost of the event amounted to \$7,500 which was covered through the Professional Development budget. With leading world renowned educationalists sharing current thinking and it being 3 years since the possibility of attending this forum, we believe there will be significant benefits to challenging and

The learning will be shared in staff meetings. In particular the research of Professor John Hattie in relation to teaching and assessment.

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,737	5,500	5,570
Board Fees	5,179	4,500	4,060
Board Expenses	16,182	10,200	16,304
Communication	6,693	8,500	7,860
Consumables	14,429	18,000	15,610
Other	86,415	63,370	70,330
Employee Benefits - Salaries	187,233	161,400	177,977
Insurance	14,509	14,100	12,298
Service Providers, Contractors and Consultancy	9,180	7,000	9,434
	<u>345,557</u>	<u>292,570</u>	<u>319,443</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	116,663	114,120	112,363
Cyclical Maintenance	83,215	50,605	45,666
Grounds	20,468	13,500	14,429
Heat, Light and Water	32,774	36,000	33,798
Rates	22,259	13,500	17,748
Repairs and Maintenance	48,912	39,000	30,258
Use of Land and Buildings	1,083,614	1,083,000	935,414
Security	13,894	6,000	5,975
Employee Benefits - Salaries	70,587	57,000	73,115
	<u>1,492,386</u>	<u>1,412,725</u>	<u>1,268,766</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	439,716	314,268	377,818
Cash and cash equivalents for Statement of Cash Flows	<u>439,716</u>	<u>314,268</u>	<u>377,818</u>

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

Of the \$439,716 Cash and Cash Equivalents, \$8,980 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 2024 on Crown owned school buildings.

Of the \$439,716 Cash and Cash Equivalents, \$8,831 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Other restrictions on cash that may require disclosure include funds held in trust and international student fees as disclosed in note 16.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	39,463	240,000	13,531
Receivables from the Ministry of Education	230,696	-	-
Interest Receivable	4,586	4,500	2,068
Teacher Salaries Grant Receivable	288,159	310,000	279,834
	<u>562,904</u>	<u>554,500</u>	<u>295,433</u>
Receivables from Exchange Transactions	44,049	244,500	15,599
Receivables from Non-Exchange Transactions	518,855	310,000	279,834
	<u>562,904</u>	<u>554,500</u>	<u>295,433</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	437,626	400,000	422,801
Total Investments	<u>437,626</u>	<u>400,000</u>	<u>422,801</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	27,880	28,877	-	-	(942)	55,815
Building Improvements	205,622	-	-	-	(5,141)	200,481
Furniture and Equipment	466,086	142,412	-	-	(78,202)	530,296
Information and Communication Technology	190,315	59,253	-	-	(50,576)	198,992
Motor Vehicles	41,562	17,174	-	-	(7,760)	50,976
Leased Assets	40,526	13,815	-	-	(15,232)	39,109
Library Resources	28,713	4,479	-	(1,283)	(3,424)	28,485
Balance at 31 December 2023	1,000,704	266,010	-	(1,283)	(161,277)	1,104,154

The net carrying value of furniture and equipment held under a finance lease is \$39,109 (2022: \$40,526)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	161,131	(105,316)	55,815	132,254	(104,374)	27,880
Building Improvements	358,189	(157,708)	200,481	358,189	(152,567)	205,622
Furniture and Equipment	1,343,544	(813,248)	530,296	1,200,936	(734,850)	466,086
Information and Communication Technology	655,215	(451,661)	203,554	585,142	(394,827)	190,315
Motor Vehicles	154,928	(103,952)	50,976	97,513	(55,951)	41,562
Leased Assets	129,219	(94,672)	34,547	126,170	(85,644)	40,526
Library Resources	110,058	(81,573)	28,485	110,516	(81,803)	28,713
Balance at 31 December 2023	2,912,284	(1,808,130)	1,104,154	2,610,720	(1,610,016)	1,000,704

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	31,144	30,000	43,433
Accruals	8,957	8,500	8,370
Banking Staffing Overuse	4,400	4,000	17,150
Employee Entitlements - Salaries	343,928	310,000	317,852
Employee Entitlements - Leave Accrual	7,199	7,000	9,910
	<u>395,628</u>	<u>359,500</u>	<u>396,715</u>

Payables for Exchange Transactions

395,628 359,500 396,715

395,628 359,500 396,715

The carrying value of payables approximates their fair value.

12. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	10,268	10,000	16,860
Loans due after one year	35,208	35,000	45,871
	<u>45,476</u>	<u>45,000</u>	<u>62,731</u>

The school has borrowings at 31 December 2023 of \$35,208 (31 December 2022 \$48,011). This loan is an interest free Crown Loan under the Energy Efficiency and Conservation Authority (EECA) scheme to replace all lighting in the school. The loan is payable in equal instalments of \$3,200.75 per quarter.

The school has borrowings at 31 December 2023 of \$10,268 (31 December 2022 \$14,720). This loan is from Fuji Xerox for the early settlement of a previous copier lease. The loan is unsecured and interest is payable at 7%. The loan is repayable in instalments of \$411.81 per month.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	8,831	-	-
International Student Fees in Advance	22,044	17,000	7,218
Other revenue in Advance	6,207	15,000	903
	<u>37,082</u>	<u>32,000</u>	<u>8,121</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	128,640	105,252	82,974
Increase to the Provision During the Year	66,645	50,605	45,666
Provision at the End of the Year	<u>195,285</u>	<u>155,857</u>	<u>128,640</u>
Cyclical Maintenance - Non current	195,285	195,000	128,640
	<u>195,285</u>	<u>195,000</u>	<u>128,640</u>

The schools 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 the schools 10 Year Property plan

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	22,041	22,000	19,525
Later than One Year and no Later than Five Years	13,772	13,500	23,007
Future Finance Charges	(2,939)	(3,000)	(3,956)
	<u>32,874</u>	<u>32,500</u>	<u>38,576</u>
Represented by			
Finance lease liability - Current	20,270	20,000	16,448
Finance lease liability - Non current	12,604	12,500	22,128
	<u>32,874</u>	<u>32,500</u>	<u>38,576</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	15,043	15,000	20,681
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>15,043</u>	<u>15,000</u>	<u>20,681</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

The School collect homestay fees for International Students which is then paid out to host families upon arrival of International Students. At year end the School had collected \$15,043 (2022:\$5,400) which has yet to be paid out to host families.

17. 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.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
New Block & Relocation - Project Number 221253	(149,212)	273,038	(127,986)	4,160	-
Staff Workroom Upgrade - Project Number 235515	1,075		(1,075)	-	-
Technology Dept - Project Number 226089	32,157	69,568	(93,245)	-	8,480
Drainage Repair - Project Number 242351	-	15,329	(18,655)	-	(3,326)
Lining Replacement - Project Number 246535	-	6,071	(5,571)	-	500
Totals	(115,980)	364,006	(246,532)	4,160	5,654

Represented by:

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

8,980
(3,326)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
New Block & Relocation - Project Number 221253 <i>in progress</i>	506,947	150,441	(806,601)	-	(149,212)
Decking Replacement - Number 23714 <i>completed</i>	2,000	3,453	(5,453)	-	-
Alarm and Security Upgrade - Project Number 233848 <i>completed</i>	25,275	-	(25,275)	-	-
Staff Workroom Upgrade - Project Number 235515 <i>in progress</i>	(10,863)	11,938	-	-	1,075
Technology Dept - Project Number 226089 <i>in progress</i>	-	50,000	(17,843)	-	32,157
Admin Roof & Library Heating Upgrade - Project Number 235697 <i>completed</i>	-	17,828	(17,828)	-	-
Paving Replacement - Project Number 229251 <i>completed</i>	-	17,070	(17,070)	-	-
Paving Replacement Stage 2 - Project Number 235843 <i>completed</i>	-	12,620	(12,620)	-	-
Drainage Repair Project - Number 234938 <i>completed</i>	-	21,262	(21,262)	-	-
Totals	523,359	284,612	(923,951)	-	(115,980)

Represented by:

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

33,232
(149,212)

18. Funds Held on Behalf of Kahui Ako

Cambridge Middle School is the lead school funded by the Ministry of Education to provide community of learning services to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	-
Transfers from previous Lead School	147,303	-	-
Funds Received from MOE	45,280	-	-
Total funds received	192,583	-	-
Funds Spent on Behalf of the Cluster	48,365	-	-
Funds remaining	144,218	-	-
Distribution of Funds	-	-	-
Funds Held at Year End	144,218	-	-

19. 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.

Bob White (Edmah Consulting), is the presiding member of the school board, who provides professional learning for Senior Leadership. The total value of all transactions for the year was \$11,750(2022: \$18,400) and no amount is outstanding as at balance date (Prior Period: \$500). These transactions are less than \$25,000 (incl GST) for the year, and does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	4,070	4,060
<i>Leadership Team</i> Remuneration Full-time equivalent members	897,582 6	617,250 5
Total key management personnel remuneration	<u>901,652</u>	<u>621,310</u>

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 185	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	4	2
110 - 120	5	4
120 - 130	1	-
130 - 140	1	-
	<u>11</u>	<u>6</u>

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

21. 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$8,980 (2022:\$33,232) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Technology Department	119,568	111,088	8,480
Lining Replacement	6,071	5,571	500
Total	125,639	116,659	8,980

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) The school has entered into an agreement with Carus Group Ltd for exterior paint maintenance of the school's buildings. The amount committed on the contract is:

	2023 Actual \$	2022 Actual \$
No later than One Year	16,570	16,570
Later than One Year and No Later than Five Years	21,160	37,730
	<u>37,730</u>	<u>54,300</u>

The total payments incurred during the period were \$16,570 (2022: \$Nil).

24. 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	439,716	314,268	377,818
Receivables	562,904	554,500	295,433
Investments - Term Deposits	437,626	400,000	422,801
Total financial assets measured at amortised cost	<u>1,440,246</u>	<u>1,268,768</u>	<u>1,096,052</u>

Financial liabilities measured at amortised cost

Payables	395,628	359,500	396,715
Borrowings - Loans	45,476	45,000	62,731
Finance Leases	32,874	32,500	38,576
Total financial liabilities measured at amortised cost	<u>473,978</u>	<u>437,000</u>	<u>498,022</u>

25. Events After Balance Date

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

26. Comparatives

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

27. Breach of Law - Failure to comply with section 135 of the Education and Training Act 2020

While the school provided all information to the accountant in sufficient time for the annual financial statements to be submitted for audit by the 31st March, the accountant was unable to meet the reporting deadline due to a combination of understaffing and staff illness. Accordingly the accountant accepts the responsibility for this legislative breach of section 135 of the Education and Training Act 2020.

28. Breach of Law - Failure to meet statutory reporting deadline

The Board of Trustees did not comply with section 137 of the Education and Training Act in that it did not submit its audited annual financial statements to the Ministry by 31 May 2024

**Cambridge Middle School
For the year ending 31 December 2023**

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport.

In 2023 the school received Kiwisport funding of \$9,757 (2022:\$10,240)

The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Cambridge Middle School	School Number:	1701
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Strategic Aim: Analysis report	All students will be achieving at or making accelerated progress towards their expected curriculum level.										
Annual Aim:	<p>Annual Aim 1: Target 1: Accelerate the progress in writing of all students achieving below Level 4 of the New Zealand Curriculum (more than one year's progress for one year of learning). Target 2: Accelerate the progress in mathematics of all students achieving below Level 4 of the New Zealand Curriculum (more than one year's progress for one year of learning).</p> <p>Annual Aim 2: Increase the access to, and uptake of, wellbeing supports for ākongā; and increase the level of all student engagement with the curriculum and their teachers.</p>										
Target:	<p>Click here to record your target/s that relate to your annual and strategic aims above (as set out in your charter).</p> <table border="1" style="width: 100%;"> <tr> <td colspan="2">Annual Aim 1: Accelerate the progress in writing and mathematics of all students achieving below Level 4 of the New Zealand Curriculum (more than one year's progress for one year of learning).</td> </tr> <tr> <td style="width: 50%; vertical-align: top;"> <p>Target 1: Writing</p> <p>1a) By the end of 2023 all Year 8 students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> <p>1b) By the end of 2023 all Year 8 Māori students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> </td> <td style="width: 50%; vertical-align: top;"> <p>Target 2: Mathematics</p> <p>2a) By the end of 2023 all Year 8 students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> <p>2b) By the end of 2023 all Year 8 Māori students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> </td> </tr> <tr> <td colspan="2">Annual Aim 2: Wellbeing and Engagement Increase the access to, and uptake of, wellbeing supports for students; and increase the level of all student engagement with the curriculum and their teachers.</td> </tr> <tr> <td style="vertical-align: top;"> <p>Target 1: Wellbeing Initiatives</p> <p>1a) We see an improvement in wellbeing from the Student Engagement Survey from the start of 2023 to the end of 2023.</p> <p>1b) There is a significant increase in the access of areas to support wellbeing within CMS.</p> </td> <td style="vertical-align: top;"> <p>Target 2: Student Engagement</p> <p>2a) Increased engagement and motivation with learning.</p> <p>2b) Increased positive interactions and connections with their teachers about their learning to improve engagement and achievement.</p> </td> </tr> </table>			Annual Aim 1: Accelerate the progress in writing and mathematics of all students achieving below Level 4 of the New Zealand Curriculum (more than one year's progress for one year of learning).		<p>Target 1: Writing</p> <p>1a) By the end of 2023 all Year 8 students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> <p>1b) By the end of 2023 all Year 8 Māori students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p>	<p>Target 2: Mathematics</p> <p>2a) By the end of 2023 all Year 8 students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> <p>2b) By the end of 2023 all Year 8 Māori students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p>	Annual Aim 2: Wellbeing and Engagement Increase the access to, and uptake of, wellbeing supports for students; and increase the level of all student engagement with the curriculum and their teachers.		<p>Target 1: Wellbeing Initiatives</p> <p>1a) We see an improvement in wellbeing from the Student Engagement Survey from the start of 2023 to the end of 2023.</p> <p>1b) There is a significant increase in the access of areas to support wellbeing within CMS.</p>	<p>Target 2: Student Engagement</p> <p>2a) Increased engagement and motivation with learning.</p> <p>2b) Increased positive interactions and connections with their teachers about their learning to improve engagement and achievement.</p>
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Tātaritanga raraunga

Baseline Data:	<p>At the beginning of <u>2023 (Term One)</u>:</p> <p>Annual Aim 1, Target 1 a) 138/319 (43%) Year 8 students are achieving within Level 4 or above Annual Aim 1, Target 1 b) 9/39 (23%) Year 8 Māori students are achieving within Level 4 or above Annual Aim 1, Target 2 a) 146/319 (46%) Year 8 students are achieving within Level 4 or above Annual Aim 1, Target 2 b) 7/39 (18%) Year 8 Māori ākonga are achieving within Level 4 or above</p> <p>Annual Aim 2, Target 1 Annual Aim 2, Target 2</p>
Comparative Data:	<p>At the end of 2023 (Term Four):</p> <p>Annual Aim 1, Target 1 a) 275/339 (81%) Year 8 students are achieving within Level 4 or above. Annual Aim 1, Target 1 b) 27/40 (67.5%) Year 8 Māori students are achieving within Level 4 or above. Annual Aim 1, Target 2 a) 286/339 (84%) Year 8 students are achieving within Level 4 or above. Annual Aim 1, Target 2 b) 26/40 (65%) Year 8 Māori students are achieving within Level 4 or above.</p> <p>Annual Aim 2, Target 1 - Q8 - 73.5% & Q9 - 54.1% Annual Aim 2, Target 2 - Q11 - 70.1%; Q15 - 65.1%; Q17 - 86.8% & Q20 - 37.9%</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>At Cambridge Middle School we run a wide variety of programmes to support student learning and achievement for students at risk:</p> <ul style="list-style-type: none"> -ALL style groups to support priority learners -Target Maths & Literacy Groups (Year 8 priority learners achieving at Level 3 in Mathematics) -Basic Facts groups -ACE group for our students who are achieving significantly low across the curriculum -Learning Assistant support in class -24/7 Youth Workers working in classes alongside learners and out in the playground to establish relationships -ESOL groups for ESL and International Students -Breakfast Club -Referrals made to outside agencies e.g. RTLB, Ministry of Education, mental health referrals <p>During 2023 we continued the implementation of the following changes:</p> <ul style="list-style-type: none"> -Continued to fund an additional SENCO for learning full time -Continued to implement our new values profiles across the school. 	<p>Annual Aim 1: Writing and Mathematics</p> <p><u>Target 1 - Writing</u></p> <p>1a) By the end of 2023 all Year 8 students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p> <p>By the end of Term 4 275/339 (81%) Year 8 students were achieving within Level 4 or above.</p> <p>This is a positive shift of 137 students in this cohort over the 2023 school year into Level 4 or above.</p> <p>This is exceptional progress - over 40% of the Year 8 cohort have shifted during the course of three terms to the desired level of achievement. This means that at the end of 2023 81% of our Year 8 learners are achieving within Level 4 of the NZC in writing.</p> <p>1b) By the end of 2023 all Year 8 Māori students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.</p>	<p>Cohort tracking for Target 1 and 2 in Annual Aim 1 displays a significant shift in the entire bell-shaped curve towards higher curriculum levels. The curve is naturally located in a bell shape - a shift from a lower-leaning curve when the cohort entered as Year 7 students in 2022.</p> <p>81% of our Year 8 learners are achieving within Level 4 of the NZC in writing.</p> <p>67.5% of our Year 8 Māori learners are achieving within Level 4 of the NZC in writing.</p> <p>84% of our Year 8 learners are achieving within Level 4 of the NZC in mathematics.</p> <p>65% of our Year 8 Māori learners are achieving within Level 4 of the NZC in mathematics.</p> <p>There is a large disparity in data results between Year 8 whole cohort and Year 8 Māori learners in writing and mathematics.</p> <p>There is a 13.5% disparity between Year 8 whole cohort and Year 8 Māori learners in writing.</p>	<p>We will continue to gather student voice to track if Conceptual Curriculum is having a positive impact on student and teacher attitude and engagement.</p> <p>We will be continuing to implement collaborative planning and supporting teachers to develop their knowledge, understanding and application of the Conceptual Curriculum. This will continue to be supported structurally with the 6 day timetable which allows for release for teams to meet to plan collaboratively and discuss pastoral needs and student achievement across their team. We have the continued support of external PLD providers.</p> <p>We will continue to strengthen moderation and assessment processes across the school to support teacher practice in this area. As a part of this process progressions will be implemented schoolwide and PLD provided where necessary to ensure that their utilisation is consistent across the school.</p>

Tātaritanga raraunga

These profiles for students, teachers and leaders were developed in line with our school values – Happiness, Excellence, Relationships, Opportunity

-Conceptual curriculum – PLD and on-going throughout the year

-WST working alongside SLT and Leading Learning on curriculum implementation

-Team meetings were held every 6 days with an explicit focus on student achievement, moderation across literacy and mathematics throughout the year, pastoral care and PLD support around conceptual curriculum

-Release was structured to support collaborative planning and shared pastoral care/student achievement discussions in teams

-Year 7 and 8 support groups in literacy and mathematics were run to accelerate students achieving at a lower level than their peers

-Curriculum level data was reported termly to the Board with particular

By the end of Term 4 27/40 (67.5%) Year 8 Māori students are achieving within Level 4 or above.

This is a positive shift of 18 students in this cohort (45%).

There is still a significant disparity between the achievement of Māori and Non-Māori in writing. However, there has been a significant improvement in the achievement of both groups this year.

We are pleased with this progress over all as during this year we still experienced significant numbers of children away during terms 2 and 3 due to new waves of covid or other viruses.

Target 2 - Mathematics

2a) By the end of 2023 all Year 8 students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.

By the end of Term 4 286/339 (84%) Year 8 students are achieving within Level 4 or above.

There is a 19% disparity between Year 8 whole cohort and Year 8 Māori learners in Mathematics.

The positive data shifts over the course of the year could be a potential impact of the majority of students continuing with their teacher in Year 8 - having 8 terms in total compared to 4 terms in previous years. Another potential impact could be the move to a more engaging, relevant curriculum and work being done around localising our curriculum. Teachers are involved in conversations about teaching adolescent learners which could be impacting positively on relationships and thus learning. We also had a strong focus on progressions, creating meaningful learning tasks and targeting/planning for specific needs.

Targeted Year 8 learners at-risk of not achieving have received or would have received additional learning support in targeted literacy and mathematics programmes during Terms 2, 3 and 4 of 2023 in

We will continue to refine our Conceptual Curriculum to ensure that it is localised.

We are implementing a new structured maths program to ensure our students have differentiated targeted learning and deliberate acts of teaching are occurring.

Through our structured literacy and maths programmes we are implementing the formative assessment strategy of regular retrieval of information to assist students in storing their new learning.

We have restructured our timetable into four learning blocks. This allows our students to have shorter, more focussed blocks of learning and more frequent breaks to recharge. Furthermore this ensures we are meeting the government's requirements for an hour of Reading, Writing, and Mathematics each day.

SENCO for Learning – this will continue to be a full time role in 2024 to support our at-risk learners.

Tātaritanga raraunga

emphasis on priority learners and targets

-Closely tracked and reported to the Board on the progress of our Year 7 cohort and put support in place earlier than in previous years for students at risk of not achieving

-Closely tracked student achievement data in reading, writing and mathematics throughout the year and used this as a major focus in team meetings - Using ASSAY through our SMS

-Continued to utilise literacy and mathematics progressions school wide with support in place.

-Connected throughout the year with our contributing schools and local high school to align progressions and expectations in literacy and mathematics

-Engaged with CoL initiatives/PLD through Te Oko Horoi to focus deeper on cultural responsiveness and student/whānau experience during their time at CMS

This is a positive shift of 140 students in this cohort.

We have recorded a 41% increase in students achieving at Early Level 4 or higher since Term One 2023.

This means that at the end of 2023 84% of our Year 8 learners are achieving within Level 4 of the NZC in mathematics.

2b) By the end of 2023 all Year 8 Māori students achieving at Level 3 or below will be making accelerated progress or be achieving within Level 4.

By the end of term 4 26/40 (65%) Year 8 Māori students are achieving within Level 4 or above.

This is a positive shift of 19 students in this cohort (47.5%).

There is still a significant disparity between the achievement of Māori and Non-Māori in mathematics. However, there has been a significant improvement in the

ALL/ALIM style programmes within their team or homeroom.

Approximately 30 students took up the opportunity to be part of one of the following booster programmes ACE or ESOL. These programmes are offered predominantly to the students who are most at risk of not achieving and many of these students have neurodiverse diagnoses that add a significant challenge to them achieving at the expected Year 7 or 8 curriculum level.

Significant PLD to ensure teachers developed their understanding of planning conceptually and delivery through an inquiry model - to increase relevance and engagement.

Pouarataki role enabled a much larger number of children to access timely support whether it be 1-1 or small group sessions. This helped a number of students to re engage with learning or attend more regularly than they had been.

This includes increasing our ability to support individual needs of students, and improving capability in our Learning Support team to support our high needs students.

In addition to a full time SENCO for Learning we have employed a school counsellor in a student wellbeing support role. These two roles will work closely with our Pastoral Care Deputy Principal and PB4L team.

Culturally responsive practice continues to be a focus for our Kaahui Ako – Te Oko Horoi – and CMS will engage with, and participate in PLD offered through a range of means. We have employed a full time kaiarahi to support the development of Te Ao Māori and Te Reo Māori at CMS. She will support our teachers to develop and strengthen their skills in this area as well as providing a consistent experience for our students school wide (including extension and Kapa haka opportunities).

Tātaritanga raraunga

-Strengthened transition processes for incoming students by creating additional transition opportunities.

achievement of both groups this year.

We are pleased with this progress over all as during this year we still experienced significant numbers of children away during terms 2 and 3 due to new waves of covid or other viruses.

Annual Aim 2: Wellbeing and Engagement

Target 1: Wellbeing Initiatives

1a) We see an improvement in wellbeing from the Student Engagement Survey from the start of 2023 to the end of 2023.

Across the wellbeing questions in the student survey there was only a small change from Term 1 to Term 4. However, on average 65% of students responded positively to how they feel at school. Some questions like “My culture is respected by my teacher” had 87% of positive responses.

There are still approximately two thirds of students who do not always feel comfortable with their peers in

This year our teachers have been participating in Writer’s Toolbox PLD. Through this PLD our teachers have expanded their teaching strategies knowledge and have implemented more focused deliberate acts of teaching with their students during writing lessons. Furthermore the online tool has highly responsive formative assessment built in that gives students real time feedback to improve their writing.

A culture reflective conversations will continue to be spread throughout all facets of the school to positively impact teacher and leader capability. Team Leaders will have specific PLD to support their growth and confidence in having conversations to positively impact capability.

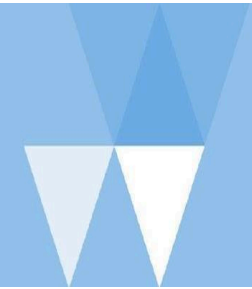
PLD will be targeted to needs and to gain the greatest impact for student engagement and achievement:

- The Code
- Writer’s Toolbox
- Structured Maths Programme.
- Leading by Learning
- Evaluative Associates

Pastoral team to redevelop our PB4L processes to ensure a consistent, restorative approach to pastoral care matters.

Drill deeper into the well being data to look at cohort, gender and ethnicity patterns with wellbeing and engagement at school.

Pouarataki and pastoral team to connect with local organisations to support their role - counselling



their classroom. This could reflect the cohort disruption caused by some significant peer influence in 2023. This is expected to change as this cohort has moved through the school now and we have less COVID disruption to classroom cultures developing using our PB4L guidelines and systems.

1b. There is a significant increase in the access of areas to support wellbeing within CMS.

In 2023 a higher number of students were able to access support via school far quicker than in previous years. 79 Students had a referral with a signed parent agreement to receive additional support in school through the Pouarataki role. Students who were waiting up to 3 months to meet a counselor for anxiety about school were able to see our Pouarataki within the week of referral. In a number of cases this resulted in us working closely with the family and the student returning to school reasonably quickly and attending regularly.

Target 2: Student Engagement

access, mentoring, public health nurse.

Now that we have a clearer understanding of the role of the Pouarataki we intend to gather data to track more closely;

- Number of referrals
- Number of students seen individually/year level/gender etc
- Number of group supports
- Link to attendance and engagement in school

Our Attendance Officer will be monitoring attendance.

Continue to gather student voice in 2024 and create focus groups to delve deeper into why students are feeling the way they do - and what we could improve on to increase their engagement



Tātaritanga raraunga

2a) Increased engagement and motivation with learning in both homeroom and specialist classrooms.

There was some disparity in this question and we need to dig deeper to understand why the following questions had a significant difference in their answers. For example “I can talk to my teacher about my schoolwork” had 83% of students respond positively. Whereas the questions; “I talk to other people about what I am learning about at school; and I find it easy to talk to my teacher about my concerns” had 38% - 48% of students answer positively.

2b) Increased positive interactions and connections with their teachers about their learning to improve engagement and achievement

On average across the 5 key questions related to this target in our survey 75% of students responded positively. Examples of the questions are: “I can talk to my teacher about my schoolwork; I use my teacher’s comments and feedback to improve

my learning; I feel my teacher helps me to learn; I find the work I do in class...; I feel like I am improving in my learning at school.”

Planning for next year:

Resourcing Priorities for 2024:

- Additional learning support to target specific groups and their areas of need by utilising the SENCO for Learning. 1.0 teacher employed to support funded students, priority groups and target learners.
- Sustain the Pouarataki role. This is to support the social and emotional needs of learners. We will also track achievement and attendance of students working with Natalie to see if the role has a positive impact.
- Additional Learning Assistant funding to ensure we can meet the needs of all identified learners - not just those who bring funding with them.
- Employment of a kaiarahi to support te reo Māori development and to provide extension opportunities for students.
- PLD budget will provide development of collaborative and co-teaching practices, and engaging learners through inquiry and Conceptual Curriculum.
- Team leaders will engage in professional learning to develop their capability in coaching and challenging conversations, as well as leading and implementing the curriculum.
- Assessment for learning framework will continue to be developed with structured literacy and maths programmes, utilising of progressions and focused PLD support - working with new guidelines from the new government.
- Connecting with our community, with a particular focus on involving whānau in their child’s learning
- All teachers engage with Writer’s Toolbox to increase understanding of teaching writing.
- 6 day timetable structure continues to provide valuable opportunities for collaboration and the provision of a wide variety of additional learning opportunities for our students
- Strategic reporting will continue to be developed to develop capability in the Senior and Middle Leadership Team
- 4 block timetable has been implemented allowing our students to have shorter, more consistent blocks of learning and frequent breaks to recharge. Also this ensures we are meeting the government’s requirements for an hour of Reading, Writing, and Mathematics each day.
- Implementing a new structured literacy and maths program to ensure our students have differentiated targeted learning and deliberate acts of teaching are occurring consistently school wide.
- PLD for teachers in our structured literacy and maths programmes of The Code, Writer’s Toolbox and STEPs.

Annual Aims:

The focus of our Annual Aims will mean that the data produced will enable us to show how we are tracking aligned to our ERO evaluation focus:

Evaluation Focus:

- equitable outcomes for learners (achievement, engagement, resilience, wellbeing, and access to opportunities).

Evaluative Questions:

- How effective is the school's local curriculum in enabling improved outcomes for all Learners?

To what extent does it:

- enable equitable outcomes for target learners and students with additional learning needs?
- support Māori students to achieve success as Māori through culturally responsive pedagogy and practice?
- grow/build students' resilience and improve wellbeing and engagement in learning?

Cambridge Middle School

Te Tiriti o Waitangi Statement 2023

CMS has given effect to Te Tiriti o Waitangi through our teaching programmes, In investigating The Treaty of Waitangi/Te Tiriti o Waitangi and through the Aotearoa New Zealand histories curriculum.

Staff have been encouraged to increase their knowledge and use of te reo, especially in the classroom. Staff PLD has been given to support increased knowledge of Te Tiriti and local tikanga and stories with the support of our kaiawhina and the Kaahui ako. Support has been provided at staff, team and individual levels. School routines and systems have been adapted to include regular use of whakatauki, karakia and waiata within our school. We have also employed a kaiawhina and access to an online tool to ensure regular teaching of te reo in classrooms, with support for our kaiako.