

# PUKETAPU SCHOOL (NEW PLYMOUTH)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**School Directory**

**Ministry Number:** 2223

**Principal:** Ngatai Walker

**School Address:** Dillon Drive, Bell Block

**School Postal Address:** Dillon Drive, Bell Block, New Plymouth, 4312

**School Phone:** 06 755 0973

**School Email:** pmartin@puketapu.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# PUKETAPU SCHOOL (NEW PLYMOUTH)

Annual Report - For the year ended 31 December 2021

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Members of the Board
	Kiwisport
	Analysis of Variance

# Puketapu School (New Plymouth)

## Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

PAUL RAUPUTU

Full Name of Presiding Member



Signature of Presiding Member

24.05.2022

Date:

Corinne Sattler

Full Name of Principal



Signature of Principal

24.05.2022.

Date:

**Puketapu School (New Plymouth)**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	3,336,282	2,693,632	2,995,223
Locally Raised Funds	3	70,968	7,100	63,288
Interest Income		2,114	4,500	3,700
		<u>3,409,364</u>	<u>2,705,232</u>	<u>3,062,211</u>
<b>Expenses</b>				
Locally Raised Funds	3	53,695	27,950	41,713
Learning Resources	4	2,201,727	1,916,961	2,126,278
Administration	5	514,565	204,445	190,807
Finance		2,628	1,632	2,320
Property	6	463,743	503,178	503,324
Depreciation	11	60,949	50,751	61,762
Loss on Disposal of Property, Plant and Equipment		883	-	125
		<u>3,298,190</u>	<u>2,704,917</u>	<u>2,926,329</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>111,174</b>	<b>315</b>	<b>135,882</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>111,174</u></u>	<u><u>315</u></u>	<u><u>135,882</u></u>

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

**Puketapu School (New Plymouth)**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		558,676	420,211	422,794
Total comprehensive revenue and expense for the year		111,174	315	135,882
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		12,312	-	-
<b>Equity at 31 December</b>		682,162	420,526	558,676
Retained Earnings		682,162	420,526	558,676
<b>Equity at 31 December</b>		682,162	420,526	558,676

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.

## Puketapu School (New Plymouth) Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	838,825	288,606	654,399
Accounts Receivable	8	102,703	136,788	141,122
GST Receivable		94,393	53,602	2,701
Prepayments		13,462	11,352	12,008
Inventories	9	2,403	3,563	2,887
Investments	10	149,352	149,352	149,352
		<u>1,201,138</u>	<u>643,263</u>	<u>962,469</u>
<b>Current Liabilities</b>				
Accounts Payable	12	492,398	456,206	227,368
Revenue Received in Advance	13	18,633	5,208	19,653
Provision for Cyclical Maintenance	14	24,655	45,025	47,663
Finance Lease Liability	15	12,735	12,537	11,948
Funds held for Capital Works Projects	16	231,151	-	346,616
		<u>779,572</u>	<u>518,976</u>	<u>653,248</u>
<b>Working Capital Surplus/(Deficit)</b>		421,566	124,287	309,221
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	305,877	308,547	289,005
		<u>305,877</u>	<u>308,547</u>	<u>289,005</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	27,408	-	29,875
Finance Lease Liability	15	17,873	12,308	9,675
		<u>45,281</u>	<u>12,308</u>	<u>39,550</u>
<b>Net Assets</b>		<u>682,162</u>	<u>420,526</u>	<u>558,676</u>
<b>Equity</b>		<u>682,162</u>	<u>420,526</u>	<u>558,676</u>

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

**Puketapu School (New Plymouth)**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		854,564	763,911	885,874
Locally Raised Funds		69,359	7,100	77,662
Goods and Services Tax (net)		(91,692)	-	50,901
Payments to Employees		(354,259)	(340,526)	(405,211)
Payments to Suppliers		(426,595)	(865,826)	(357,309)
Interest Paid		(2,628)	(1,632)	(2,320)
Interest Received		2,024	4,500	4,736
Net cash from/(to) Operating Activities		50,773	(432,473)	254,333
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(49,343)	(66,000)	(53,860)
Net cash from/(to) Investing Activities		(49,343)	(66,000)	(53,860)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,312	-	-
Finance Lease Payments		(10,425)	(12,599)	(9,767)
Funds Administered on Behalf of Third Parties		181,109	-	(335,985)
Net cash from/(to) Financing Activities		182,996	(12,599)	(345,752)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>184,426</b>	<b>(511,072)</b>	<b>(145,279)</b>
Cash and cash equivalents at the beginning of the year	7	654,399	799,678	799,678
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>838,825</b>	<b>288,606</b>	<b>654,399</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.

# Puketapu School (New Plymouth) Notes to the Financial Statements For the year ended 31 December 2021

## 1. Statement of Accounting Policies

### a) Reporting Entity

Puketapu School (New Plymouth) (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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



*Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

*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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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**

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 recorded as revenue when their receipt is formally acknowledged by the School.

**Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

**d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

**f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The Schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**h) Inventories**

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

**i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

**j) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20-40 years
Furniture and Equipment	3-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

### **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### **n) Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve 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.

### **o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

**t) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**u) 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.

**v) Budget Figures**

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

**w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	693,325	712,123	663,384
Teachers' Salaries Grants	1,814,858	1,562,845	1,748,357
Use of Land and Buildings Grants	303,226	366,876	373,490
Other MoE Grants	474,941	15,788	182,343
Other Government Grants	49,932	36,000	27,649
	<b>3,336,282</b>	<b>2,693,632</b>	<b>2,995,223</b>

The school has opted in to the donations scheme for this year. Total amount received was \$56,850.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	21,215	500	3,521
Fees for Extra Curricular Activities	38,454	-	26,206
Trading	3,470	4,000	9,331
Fundraising & Community Grants	7,829	2,600	24,230
	<b>70,968</b>	<b>7,100</b>	<b>63,288</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	50,531	23,950	32,408
Trading	3,164	4,000	9,305
	<b>53,695</b>	<b>27,950</b>	<b>41,713</b>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<b>17,273</b>	<b>(20,850)</b>	<b>21,575</b>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	71,993	99,670	60,213
Library Resources	1,630	1,920	1,655
Employee Benefits - Salaries	2,100,524	1,785,871	2,037,984
Staff Development	8,698	16,000	7,520
Book Room Resources	15,206	10,000	17,776
Extra Curricular Activities	3,676	3,500	1,130
	<b>2,201,727</b>	<b>1,916,961</b>	<b>2,126,278</b>

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,361	5,345	5,345
Board Fees	3,685	3,500	3,520
Board Expenses	1,945	4,000	1,958
Communication	5,727	6,950	6,098
Consumables	14,362	10,250	10,285
Operating Lease	-	3,000	-
Other	35,162	32,600	29,399
Employee Benefits - Salaries	121,889	117,500	112,842
Insurance	8,724	8,000	7,395
Service Providers, Contractors and Consultancy	12,180	13,300	13,965
Healthy School Lunch Programme	304,530	-	-
	514,565	204,445	190,807

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	62,999	62,000	62,248
Cyclical Maintenance Provision	9,437	15,945	2,404
Grounds	21,907	19,500	21,640
Heat, Light and Water	21,413	19,990	19,351
Rates	2,747	2,600	2,625
Repairs and Maintenance	38,162	14,767	16,737
Use of Land and Buildings	303,226	366,876	373,490
Security	3,852	1,500	4,829
	463,743	503,178	503,324

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	838,825	288,606	654,399
Cash and cash equivalents for Statement of Cash Flows	838,825	288,606	654,399

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

Of the \$838,825 Cash and Cash Equivalents \$290,669 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	160	-	71
Receivables from the Ministry of Education	-	18,447	-
Banking Staffing Underuse	-	-	1,675
Interest Receivable	874	1,820	784
Teacher Salaries Grant Receivable	101,669	116,521	138,592
	102,703	136,788	141,122
Receivables from Exchange Transactions	1,034	1,820	855
Receivables from Non-Exchange Transactions	101,669	134,968	140,267
	102,703	136,788	141,122

### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	486	1,448	1,204
Uniforms	1,917	2,115	1,683
	2,403	3,563	2,887

### 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	149,352	149,352	149,352
	149,352	149,352	149,352

### 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021	\$	\$	\$	\$	\$	\$
Building Improvements	138,663	-	-	-	(10,543)	128,120
Furniture and Equipment	98,854	52,529	(565)	-	(22,394)	128,424
Information and Communication Technolog	24,936	2,594	(318)	-	(12,134)	15,078
Leased Assets	19,512	23,581	-	-	(13,709)	29,384
Library Resources	7,040	-	-	-	(2,169)	4,871
<b>Balance at 31 December 2021</b>	<b>289,005</b>	<b>78,704</b>	<b>(883)</b>	<b>-</b>	<b>(60,949)</b>	<b>305,877</b>

The net carrying value of equipment held under a finance lease is \$29,384 (2020: \$19,512)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	318,343	(190,223)	128,120	318,343	(179,680)	138,663
Furniture and Equipment	428,901	(300,477)	128,424	420,305	(321,451)	98,854
Information and Communication Technolog	91,400	(76,322)	15,078	91,903	(66,967)	24,936
Leased Assets	52,613	(23,229)	29,384	43,128	(23,616)	19,512
Library Resources	125,403	(120,532)	4,871	125,403	(118,363)	7,040
<b>Balance at 31 December</b>	<b>1,016,660</b>	<b>(710,783)</b>	<b>305,877</b>	<b>999,082</b>	<b>(710,077)</b>	<b>289,005</b>

## 12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	374,872	322,141	72,166
Accruals	6,361	5,214	5,345
Employee Entitlements - Salaries	101,669	116,521	138,592
Employee Entitlements - Leave Accrual	9,496	12,330	11,265
	<u>492,398</u>	<u>456,206</u>	<u>227,368</u>
Payables for Exchange Transactions	492,398	456,206	227,368
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>492,398</u>	<u>456,206</u>	<u>227,368</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue in Advance	15,000	-	15,000
Family Accounts	3,633	5,208	4,653
	<u>18,633</u>	<u>5,208</u>	<u>19,653</u>



#### 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	77,538	29,080	85,231
Increase to the Provision During the Year	14,736	15,945	15,558
Adjustment to the Provision	(5,299)	-	(13,154)
Use of the Provision During the Year	(34,912)	-	(10,097)
<b>Provision at the End of the Year</b>	<b>52,063</b>	<b>45,025</b>	<b>77,538</b>
Cyclical Maintenance - Current	24,655	45,025	47,663
Cyclical Maintenance - Term	27,408	-	29,875
	<b>52,063</b>	<b>45,025</b>	<b>77,538</b>

#### 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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	15,010	12,537	13,580
Later than One Year and no Later than Five Years	19,704	12,308	10,373
Future finance charges	(4,106)	-	(2,330)
	<b>30,608</b>	<b>24,845</b>	<b>21,623</b>
<b>Represented by</b>			
Finance lease liability - Current	12,735	12,537	11,948
Finance lease liability - Term	17,873	12,308	9,675
	<b>30,608</b>	<b>24,845</b>	<b>21,623</b>

#### 16. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing Repairs/Replace	206458	(6,214)	97,998	(89,813)	-	1,971
G Blk Girls Toilet Floor	212625	(6,020)	6,020	-	-	-
A & F Block Alterations	226278	4,629	-	(16,056)	-	(11,427)
A Block Admin Alts	225270	196,758	-	(244,849)	-	(48,091)
Roll Growth Classrooms	216819	157,463	1,594,000	(1,462,765)	-	288,698
<b>Totals</b>		<b>346,616</b>	<b>1,698,018</b>	<b>(1,813,483)</b>	<b>-</b>	<b>231,151</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	290,669
Funds Due from the Ministry of Education	(59,518)
	<b>231,151</b>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing Repairs/Replace	206458	452,291	1,848	(460,353)	-	(6,214)
G Blk Girls Toilet Floor	212625	(5,380)	-	(640)	-	(6,020)
A & F Block Alterations	226278	-	119,992	(115,363)	-	4,629
A Block Admin Alts	225270	-	223,908	(27,150)	-	196,758
Roll Growth Classrooms	216819	-	200,000	(42,537)	-	157,463
<b>Totals</b>		<b>446,911</b>	<b>545,748</b>	<b>(646,043)</b>	<b>-</b>	<b>346,616</b>

## 17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## 18. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,685	3,520
<i>Leadership Team</i>		
Remuneration	596,893	602,177
Full-time equivalent members	5.93	4.11
<b>Total key management personnel remuneration</b>	<b>600,578</b>	<b>605,697</b>

There are 6 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). 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2.00	1.00
	<u>2.00</u>	<u>1.00</u>

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

#### 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total Number of People	-	-

#### 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

#### 21. Commitments

##### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$949,997 contract for the Roofing Repairs/Replace as agent for the Ministry of Education. This project is fully funded by the Ministry and \$951,846 has been received of which \$949,875 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$133,234 contract for the A & F Block Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,992 has been received of which \$131,419 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$255,928 contract for the A Block Admin Alts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,908 has been received of which \$271,999 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$2,125,000 contract for the Roll Growth Classrooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,794,000 has been received of which \$1,505,302 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$976,181 contract for the Roofing Repairs/Replace as agent for the Ministry of Education. This project is fully funded by the Ministry and \$853,848 has been received of which \$860,062 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$11,267 contract for the G Blk Girls Toilet Floor as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,238 has been received of which \$11,258 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$133,324 contract for the A & F Block Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,992 has been received of which \$115,363 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$248,787 contract for the A Block Admin Alts as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,908 has been received of which \$27,150 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$2,000,000 contract for the Roll Growth Classrooms as agent for the Ministry of Education. This project is fully funded by the Ministry and \$200,000 has been received of which \$42,537 has been spent on the project to balance date. This project has been approved by the Ministry.)

#### (b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

## 22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

#### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	838,825	288,606	654,399
Receivables	102,703	136,788	141,122
Investments - Term Deposits	149,352	149,352	149,352
<b>Total Financial assets measured at amortised cost</b>	<b>1,090,880</b>	<b>574,746</b>	<b>944,873</b>

#### Financial liabilities measured at amortised cost

Payables	492,398	456,206	227,368
Finance Leases	30,608	24,845	21,623
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>523,006</b>	<b>481,051</b>	<b>248,991</b>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 26. New Plymouth Group Mowing Scheme

Puketapu School is a partner in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each member's share in the Scheme is only realisable on winding up of the Scheme. If any member withdraws from the Scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The Scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the Scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

The School's share of total equity in the scheme has been calculated using management accounts as at 31 December in order to align with the School's financial year.

Total Equity as at 31/12/21	\$	49,935
Puketapu School Share	\$	2,378
Total Equity as at 31/12/20	\$	52,423
Puketapu School Share	\$	2,496

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF PUKETAPU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Puketapu School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway Audit 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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 24 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 23 to 27, 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.



Carolyn Jackson  
Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General  
New Plymouth, New Zealand



## Puketapu School (New Plymouth)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Ngatai Walker	Principal		
Hayley Adams	Parent Representative	Elected	Sep 2022
Paul Rauputu	Parent Representative	Elected	Sep 2022
Shannen Robinson	Parent Representative	Elected	Sep 2022
Stephanie Julian	Parent Representative	Co-opted	Sep 2022
Avon Lewis	Staff Representative	Elected	Sep 2022
Marnie Reinfelds	Student Representative	Elected	Sep 2022

## Statement on Kiwisport Funding 2021

**“KiwiSport monitoring — what reporting information you need to provide**

**Your school needs to include a short statement in your annual report on how KiwiSport funding has been used to increase students’ participation in organised sport.”**

The Kiwisport component of the School’s operational grant for 2021 was \$5,529.70.

Sport has generally been promoted for its positive impact on young people's physical health. An increasing body of international evidence suggests that increased participation in sports and physical activity can also lead to improved academic and social outcomes, benefiting students, schools and communities.

The Kiwisport Funding was spent by the school on resourcing a Learning Assistant to continue to organise sports (rugby, TGFU indoor games when wet, basketball, touch rugby, rugby league and Ripper Rugby) with the students in the morning and lunch play (30 minutes every playtime). This learning assistant also takes our sports teams for interschool sports training and tournaments.

We also resourced a management unit for one of our teachers to be the Sports Co-ordinator and this has played a good part in developing our teams here at Puketapu School.

We continue to see a large percentage of our students playing in the local Bell Block Touch Rugby Competition. We had 17 teams with over 170 students playing which was an increase of 10 students this year. This has also increased the number of coaches in our school too.

In 2021 as a school we continued to have the same amount of teams in netball, basketball, hockey and indoor netball. We have some of our students playing rugby league and rugby union for the local Bell Block and New Plymouth sports clubs.

In 2022 we will continue this strategy of playing sport in morning and lunch playtime as I believe the better the playtime sport is, the better the participation in organised sport.

Thank you for the Kiwisport funding for our kura. This putea makes a big difference in the well being of our children inside and outside of school.

Nga mihi

Ngatai Walker (Tumuaki - Puketapu School)

# 2021 Analysis of Variance



## READING

### ACTIONS - *What did we do?*

- HERO Learning Progressions in Reading were the basis of our Reading learning programme
- BSLA - Rimu 1 & 2 - our New Entrants teachers have been working with our Resource Teacher of Literacy to deliver this MoE funded kaupapa
- Structured Literacy Pilot in Year 4-6 - we have found that many of our Year 4-6 learners have made learning and dispositional progress due to Structured Literacy.
- Coaching teachers in Effective Literacy practice – PCT Mentor Teachers, Learning Leaders, Literacy Specialist
- Literacy Specialist: Caroline Den-McKay – individual programmes with students and coaching teachers knowledge of teaching literacy/phonics
- Resource Teaching of Literacy (Jo Francis Alles) and Learning Assistant (Jay Lane) to deliver individual reading programmes for students

### OUTCOMES - *What happened?*

All students	Maori	NZ European	Male	Female	All Students who started at this school
EoY 2019 51% at or above EoY 2020 61% at or above EoY 2021 60 % at or above	EoY 2019 45% at or above EoY 2020 52% at or above EoY 2021 54% at or above	EoY 2019 57% at or above EoY 2020 66% at or above EoY 2021 62 % at or above	EoY 2019 49% at or above EoY 2020 59% at or above EoY 2021 58 % at or above	EoY 2019 53% at or above EoY 2020 63% at or above EoY 2021 62% at or above	EoY 2019 48% at or above EoY 2020 61% at or above EoY 2021 60% at or above

### REASONS FOR THE VARIANCE - *Why did it happen?*

- We are pleased as a school to have stayed steady with our reading achievement this year. We are were able to achieve similar to 2020 because of the combined efforts across all the learning teams of teachers, the in-school Literacy PD and the collaborative planning of the teachers
- We have had 4 weeks disrupted of COVID19 and our learning programmes were delivered mainly online. We also have had 5 classes have new teachers begin in either Term 2 or 3 due to maternity leave or heading to new positions.

### EVALUATION - *Where to next?*

#### Planning for 2022:

- PLD (MOE) - Structured Literacy - external facilitator with a goal of improving our teaching and learning in Literacy
- Continue to purchase appropriate reading resources for teachers and akonga
- Implement our Literacy teaching and learning norms and learning progressions on HERO
- A collaborative approach to teacher planning to create more consistency across the teams.
- Improve whole school moderation (each term) around Reading Learning Progressions (HERO)
- Literacy Specialist: Caroline Den-McKay – individual programmes with students and coaching teachers knowledge of teaching literacy/phonics
- TSB Grant RTLit (Jo Francis Alles) and Learning Assistant (Jay Lane) to deliver individual reading programmes for students

# 2021 Analysis of Variance



## WRITING

### ACTIONS - *What did we do?*

- HERO Learning Progressions in Writing were the basis of our Writing learning programme
- BSLA - Rimu 1 & 2 - our New Entrants teachers have been working with our Resource Teacher of Literacy to deliver this MoE funded kaupapa
- e-Asttle Writing Assessments and Next Steps - Year 4 - 8
- Coaching teachers in Effective Literacy practice – PCT Mentor Teachers, Learning Leaders, Literacy Specialist
- Literacy Specialist: Caroline Den-McKay – individual programmes with students and coaching teachers knowledge of teaching literacy/phonics
- Resource Teaching of Literacy (Jo Francis Alles) and Learning Assistant (Jay Lane) to deliver individual reading programmes for students

### OUTCOMES - *What happened?*

All students	Maori	NZ European	Male	Female	All Students who started at this school
EoY 2019 48% at or above	EoY 2019 43% at or above	EoY 2019 53% at or above	EoY 2019 43% at or above	EoY 2019 53% at or above	EoY 2019 51% at or above
EoY 2020 59% at or above	EoY 2020 51% at or above	EoY 2020 66% at or above	EoY 2020 53% at or above	EoY 2020 65% at or above	EoY 2020 59% at or above
EoY 2021 56 % at or above	EoY 2021 51% at or above	EoY 2021 59% at or above	EoY 2021 51% at or above	EoY 2021 62% at or above	EoY 2021 60 % at or above

### REASONS FOR THE VARIANCE - *Why did it happen?*

- We are pleased as a school to have stayed steady with our writing achievement this year. We were able to achieve similar to 2020 because of the combined efforts across all the learning teams of teachers, the in-school Literacy PD and the collaborative planning of the teachers.
- We have found it harder to engage students, especially our male students in writing. Lack of engagement through COVID lockdown and the return to school
- We have had 4 weeks disrupted of COVID19 and our learning programmes were delivered mainly online. We also have had 5 classes have new teachers begin in either Term 2 or 3 due to maternity leave or heading to new positions.

### EVALUATION - *Where to next?*

- PLD (MOE) - Structured Literacy - external facilitator with a goal of improving our teaching and learning in Literacy
- Implement our Literacy teaching and learning norms and learning progressions on HERO
- Continue to purchase appropriate writing resources for teachers and akonga
- A collaborative approach to teacher planning to create more consistency across the teams.
- Collect male and Māori voice on writing engagement and look at strategies to enhance engagement
- Improve whole school moderation (each term) around Writing Learning Progressions (HERO)
- Literacy Specialist: Caroline Den-McKay – individual programmes with students and coaching teachers knowledge of teaching literacy/phonics

# 2021 Analysis of Variance



## MATHEMATICS

### ACTIONS - *What did we do?*

- Group based problem solving and conferencing workshops
- Targeted learning for specific goals
- Mathematics Leader: Shirlene Paterson – coaching teachers knowledge of teaching mathematics and resourced classroom Mathematic programmes
- Staff Hui - Effective Teaching of Mathematics (Shirlene Paterson)
- Reviewed HERO Mathematics Learning Progressions
- Teachers are using data to inform teaching and independent learning tasks for students.
- Reformed Gloss procedure to engage students in the assessment processes.

### OUTCOMES - *What happened?*

All students	Maori	NZ European	Male	Female	All Students who started at this school
EoY 2019 56% at or above EoY 2020 65% at or above EoY 2021 65% at or above	EoY 2019 51% at or above EoY 2020 58% at or above EoY 2021 59% at or above	EoY 2019 60% at or above EoY 2020 74% at or above EoY 2021 70% at or above	EoY 2019 56% at or above EoY 2020 66% at or above EoY 2021 72% at or above	EoY 2019 56% at or above EoY 2020 66% at or above EoY 2021 57% at or above	EoY 2019 59% at or above EoY 2020 74% at or above EoY 2021 73% at or above

### REASONS FOR THE VARIANCE - *Why did it happen?*

- We are pleased as a school to have stayed steady with our Mathematics achievement this year. We were able to achieve similar to 2020 because of the combined efforts across all the learning teams of teachers, the in-school Mathematics PD and the collaborative planning of the teachers.
- We have found it hard to engage our Year 7-8 students in Mathematics through COVID lockdown and on their return to school.
- We have had 4 weeks disrupted of COVID19 and our learning programmes were delivered mainly online. We also have had 5 classes have new teachers begin in either Term 2 or 3 due to maternity leave or heading to new positions.

### EVALUATION - *Where to next?*

- Implement our Mathematics teaching and learning norms and learning progressions on HERO
- Continue to purchase appropriate maths resources for teachers and akonga
- Have a clear Long Term Plan for our Mathematics programmes
- A collaborative approach to teacher planning to create more consistency across the teams.
- Improve whole school moderation (each term) around Mathematics Learning Progressions (HERO)