

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA O WAIRAU'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Kura O Wairau (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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 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 in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

TE KURA O WAIRAU

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2363

Principal: Teena Johnson

School Address: 45 Somerset Crescent, Palmerston North

School Postal Address: 45 Somerset Crescent, Palmerston North

School Phone: 06 354 3274

School Email: office@tekuraowairau.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tony Coffin	Presiding Member	Elected	2022
Teena Johnson	Principal	ex Officio	
Dennis Argyle	Parent Representative	Co-opted	2022
Marama Plumridge	Parent Representative	Elected	Dec-21
Jessamyne Duffy	Parent Representative	Elected	2022
Emma Hollows	Parent Representative	Elected	2022
Tracy Kirk	Parent Representative	Elected	2022
Eseta Samuelu	Parent Representative	Co-opted	2022
Vicky Arnold	Staff Representative	Elected	2022

Accountant / Service Provider: Openbook Solutions Limited

TE KURA O WAIRAU

Annual Report - For the year ended 31 December 2021

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Te Kura o Wairau

Statement of Responsibility

For the year ended 31 December 2021

The Board of Trustees 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.

Tony David Loffin
Full Name of Presiding Member

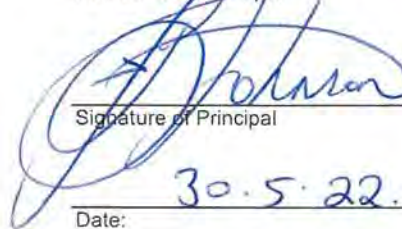


Signature of Presiding Member

30.5.22.

Date:

Teena Debbie Johnson
Full Name of Principal



Signature of Principal

30.5.22.

Date:

Te Kura o Wairau

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,181,598	2,113,457	2,145,935
Locally Raised Funds	3	129,270	25,760	21,123
Interest income		2,069	8,600	4,784
Gain on Sale of Property, Plant and Equipment		0	0	479
		<u>2,312,937</u>	<u>2,147,817</u>	<u>2,172,321</u>
Expenses				
Locally Raised Funds	3	15,311	35,705	17,375
Learning Resources	4	1,479,101	1,480,107	1,440,605
Administration	5	323,963	181,293	179,515
Finance		2,181	3,270	1,449
Property	6	301,356	397,216	387,210
Depreciation	11	66,822	49,565	53,520
Loss on Disposal of Property, Plant and Equipment		0	2	398
		<u>2,188,734</u>	<u>2,147,157</u>	<u>2,080,072</u>
Net Surplus / (Deficit) for the year		124,203	660	92,249
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>124,203</u>	<u>660</u>	<u>92,249</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.



Te Kura o Wairau
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January	344,999	344,999	249,207
Total comprehensive revenue and expense for the year	124,203	660	92,249
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	0	0	3,543
Equity at 31 December	469,202	345,659	344,999
Retained Earnings	469,202	345,659	344,999
Equity at 31 December	469,202	345,659	344,999

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.



Te Kura o Wairau

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	31,756	132,917	341,576
Accounts Receivable	8	84,926	100,000	110,433
GST Receivable		5,854	20,000	26,204
Prepayments		7,137	3,500	1,503
Inventories	9	1,766	3,000	3,219
Investments	10	166,725	166,725	166,725
Funds held for Capital Works Projects	17	24,445	0	0
		322,609	426,142	649,660
Current Liabilities				
Accounts Payable	12	105,809	150,000	175,186
Revenue Received in Advance	13	3,074	2,000	61,937
Provision for Cyclical Maintenance	14	4,853	139,405	3,734
Painting Contract Liability	15	0	0	9,754
Finance Lease Liability	16	8,877	8,877	8,453
Funds held for Capital Works Projects	17	0	0	136,854
		122,613	300,282	395,918
Working Capital Surplus/(Deficit)		199,996	125,860	253,742
Non-current Assets				
Property, Plant and Equipment	11	399,845	264,238	256,800
		399,845	264,238	256,800
Non-current Liabilities				
Provision for Cyclical Maintenance	14	118,133	31,933	144,160
Finance Lease Liability	16	12,506	12,506	21,383
		130,639	44,439	165,543
Net Assets		469,202	345,659	344,999
Equity		469,202	345,659	344,999

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



Te Kura o Wairau

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		736,961	652,037	722,950
Locally Raised Funds		51,407	21,757	83,564
Goods and Services Tax (net)		20,349	6,204	(23,492)
Payments to Employees		(421,891)	(318,716)	(367,273)
Payments to Suppliers		(258,651)	(376,845)	(229,169)
Interest Paid		(2,181)	(3,270)	(1,449)
Interest Received		2,099	8,600	5,235
Net cash from Operating Activities		128,093	(10,233)	190,366
Cash flows from Investing Activities				
Proceeds from Sale of Property, Plant & Equipment (and Intangibles)		0	0	434
Purchase of Property, Plant & Equipment (and Intangibles)		(196,636)	(57,003)	(57,913)
Net cash from Investing Activities		(196,636)	(57,003)	(57,479)
Cash flows from Financing Activities				
Furniture and Equipment Grant		0	0	3,543
Finance Lease Payments		(4,499)	(4,569)	(6,498)
Painting contract payments		(26,247)	0	(25,335)
Funds Held for Capital Works Projects		(210,531)	(136,854)	113,392
Net cash from Financing Activities		(241,277)	(141,423)	85,102
Net increase/(decrease) in cash and cash equivalents		(309,820)	(208,659)	217,989
Cash and cash equivalents at the beginning of the year	7	341,576	341,576	123,587
Cash and cash equivalents at the end of the year	7	31,756	132,917	341,576

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.



Te Kura o Wairau

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Wairau (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.

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.

Cyclical maintenance provision

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.



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 school uniforms and stationery. 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	15 years
Building improvements to Crown Owned Assets	10 - 33 years
Furniture and equipment	4 - 15 years
Information and communication technology	3 - 20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% diminishing value / 5 - 20 straight line



k) 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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) 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.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as "financial assets measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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

q) 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.

r) Budget Figures

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

s) 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	573,238	564,688	569,693
Teachers' Salaries Grants	1,124,933	1,209,000	1,155,855
Use of Land and Buildings Grants	186,629	252,420	258,025
Other MoE Grants	281,534	65,610	162,362
Other Government Grants	15,264	21,739	0
	2,181,598	2,113,457	2,145,935

The school has opted in to the donations scheme for this year. Total amount received was \$30,750 (2020; \$33,450).

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	22,800	4,001	3,391
Fees for Extra Curricular Activities	6,376	4,005	2,645
Trading	11,033	16,550	12,907
Fundraising and Community Grants	89,061	1,204	2,180
	129,270	25,760	21,123
Expenses			
Extra Curricular Activities Costs	5,923	18,703	3,949
Trading	9,388	16,500	13,426
Fundraising and Community Grant Costs	0	502	0
	15,311	35,705	17,375
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	113,959	(9,945)	3,748

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	29,954	32,232	21,929
Information and Communication Technology	4,767	10,627	11,382
Library Resources	1,346	1,101	2,639
Employee Benefits - Salaries	1,423,173	1,424,846	1,401,836
Staff Development	19,861	11,301	2,819
	1,479,101	1,480,107	1,440,605



5. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	5,091	4,799	4,943
Board Fees	5,141	7,800	5,182
Board Expenses	6,057	17,577	13,005
Communication	2,767	3,600	5,826
Consumables	5,371	9,700	7,521
Lunch in Schools	147,772	0	0
Other	26,376	17,921	27,583
Employee Benefits - Salaries	113,870	110,301	104,126
Insurance	7,208	5,735	7,019
Service Providers, Contractors and Consultancy	4,310	3,860	4,310
	323,963	181,293	179,515

6. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	43,891	42,400	48,212
Cyclical Maintenance Provision	(18,069)	27,445	4,567
Grounds	12,688	16,101	18,697
Heat, Light and Water	18,643	21,001	17,041
Rates	7,016	6,286	6,546
Repairs and Maintenance	37,025	19,943	23,789
Use of Land and Buildings	186,629	252,420	258,025
Security	13,533	11,620	10,333
	301,356	397,216	387,210

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 nationwide 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	31,756	132,917	341,576
Cash and cash equivalents for Statement of Cash Flows	31,756	132,917	341,576

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

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables from the Ministry of Education	3,336	9,650	8,655
Interest Receivable	329	350	359
Banking Staffing Underuse	2,900	5,000	14,543
Teacher Salaries Grant Receivable	78,361	85,000	86,876
	84,926	100,000	110,433
Receivables from Exchange Transactions	329	350	359
Receivables from Non-Exchange Transactions	84,597	99,650	110,074
	84,926	100,000	110,433



9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Stationery	\$ 68	\$ 0	\$ 0
School Uniforms	1,698	3,000	3,219
	<u>1,766</u>	<u>3,000</u>	<u>3,219</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	166,725	166,725	166,725
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>166,725</u>	<u>166,725</u>	<u>166,725</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	26,613	95,882	0	0	(8,028)	114,467
Furniture and Equipment	112,611	94,986	0	0	(22,708)	184,888
Information and Communication	71,022	19,000	0	0	(23,403)	66,619
Leased Assets	30,053	0	0	0	(9,186)	20,868
Library Resources	16,501	0	0	0	(3,497)	13,003
Balance at 31 December 2021	<u>256,800</u>	<u>209,868</u>	<u>0</u>	<u>0</u>	<u>(66,822)</u>	<u>399,845</u>

The net carrying value of equipment held under a finance lease is \$20,868 (2020: \$30,053)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	4,592	(4,592)	0	4,592	(4,592)	0
Building Improvements	138,041	(23,574)	114,467	42,159	(15,546)	26,613
Furniture and Equipment	392,719	(207,831)	184,888	300,466	(187,855)	112,611
Information and Communication	191,758	(125,139)	66,619	188,131	(117,109)	71,022
Leased Assets	32,164	(11,296)	20,868	35,512	(5,459)	30,053
Library Resources	91,554	(78,551)	13,003	91,554	(75,053)	16,501
Balance at 31 December	<u>850,828</u>	<u>(450,983)</u>	<u>399,845</u>	<u>662,414</u>	<u>(405,614)</u>	<u>256,800</u>



12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	14,465	15,000	23,969
Accruals	9,017	50,000	60,398
Employee Entitlements - Salaries	78,361	85,000	86,876
Employee Entitlements - Leave Accrual	3,966	0	3,943
	105,809	150,000	175,186
Payables for Exchange Transactions	105,809	150,000	175,186
	105,809	150,000	175,186

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other Revenue in Advance	3,074	2,000	61,937
	3,074	2,000	61,937

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	147,894	147,894	143,327
Increase/ (decrease) to the Provision During the Year	(20,908)	27,445	4,567
Use of the Provision During the Year	(4,000)	(4,000)	0
Provision at the End of the Year	122,986	171,338	147,894
Cyclical Maintenance - Current	4,853	139,405	3,734
Cyclical Maintenance - Term	118,133	31,933	144,160
	122,986	171,338	147,894

15. Painting Contract Liability

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Due within one year	0	0	9,754
Due after one year	0	0	0
	0	0	9,754

In 2014 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$20,843. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.



16. Finance Lease Liability

The School has entered into a number of finance lease agreements for teacher laptops and photocopiers. Minimum lease payments payable:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	10,821	9,000	11,143
Later than One Year and no Later than Five Years	15,177	15,000	25,998
Later than Five Years	0	0	0
Future Finance Charges	(4,615)	(2,617)	(7,305)
	21,383	21,383	29,836
Represented by			
Finance lease liability - Current	8,877	8,877	8,453
Finance lease liability - Term	12,506	12,506	21,383
	21,383	21,383	29,836

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:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 3 Electrical Works - Proj No 221373	0	6,338	(7,697)	1,359	0
Court Resurfacing - Proj No 221372	3,679	0	(3,679)	0	0
Signage - Proj No 221371	41,356	13,064	(55,320)	900	0
Block 2 Alterations - Proj No 209133	91,819	0	(116,263)	0	(24,445)
Totals	136,854	19,402	(182,959)	2,259	(24,445)

Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Due from the Ministry of Education	(24,445)
	(24,445)

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roofing Project - Proj No 209131	8,316	1,379	(9,695)	0	0
Special Needs Toilets - Proj No 213000	60,467	7,273	(67,740)	0	0
Landscaping - Proj No 220848	0	22,286	(22,286)	0	0
Court Resurfacing - Proj No 221372	0	37,312	(33,633)	0	3,679
Heat Pumps - Proj No 221374	0	22,934	(22,934)	0	0
Signage - Proj No 221371	0	52,605	(11,249)	0	41,356
Block 2 Alterations - Proj No 209133	0	276,878	(185,060)	0	91,819
Totals	68,783	420,667	(352,597)	0	136,854

18. 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.



19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal and Assistant Principal.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,141	5,182
<i>Leadership Team</i>		
Remuneration	350,743	343,528
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>355,884</u>	<u>348,710</u>

There are 8 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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

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	130 - 140	130 - 140
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

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	1
110 - 120	0	0
	<u>2</u>	<u>1</u>

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

20. 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 member, 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	0	0
Number of People	0	0

21. 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.



22. Commitments

(a) Capital Commitments

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

(a) A \$342,429 contract for Block 2 alterations as agent for the Ministry of Education. The project is fully funded by the Ministry and \$276,878 has been received of which \$301,323 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2020: \$421,301)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating commitments. (2020: \$8,229)

23. 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	31,756	132,917	341,576
Receivables	84,926	100,000	110,433
Investments - Term Deposits	166,725	166,725	166,725
Total Financial assets measured at amortised cost	<u>283,407</u>	<u>399,642</u>	<u>618,734</u>

Financial liabilities measured at amortised cost

Payables	105,809	150,000	175,186
Finance Leases	21,383	21,383	29,836
Painting Contract Liability	0	0	9,754
Total Financial Liabilities Measured at Amortised Cost	<u>127,192</u>	<u>171,383</u>	<u>214,776</u>

24. Breach of Section 10 Schedule 23

There was a Breach of Section 10 Schedule 23 of Education and Training Act 2020 in that a contract with a value over \$25,000 was awarded to a Company owned by a Board member without the prior approval of the MOE. The value of the contract was \$83,874.

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. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4, 3, and 2 the school's ability to undertake fundraising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



Te Kura o Wairau

Kiwisport

For the Year Ended 31 December 2021

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2020 the school received \$2923.48 (exc GST). The funding was spent on various sporting endeavors.

Analysis of Variance Reporting



School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in writing.		
Target:	<ul style="list-style-type: none"> To maintain or better the 2020 achievement of all students meeting or exceeding curriculum levels expectations 		
Baseline Data (2020):	<ul style="list-style-type: none"> 43.7% of all students met or exceeded their expected curriculum level 47% of all Maori students meet or exceeded their expected curriculum level in writing 41.3% of all Pasifika students meet or exceeded their expected curriculum level in writing 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● The target students who were working well below & below were identified. ● The Literacy Leader provided support to staff. ● Identified students monitored closely and accelerated progress planned for. ● Students individual needs analysed. ● Evidence recorded through online appraisal site of their teacher performance through their teacher inquiry. ● Setting explicit goals and expectations. ● RTLit working with students from our middle and senior teams. ● Literacy support programmes. 	<ul style="list-style-type: none"> ○ 37.6% of all students have met or exceeded their expected curriculum level in writing ○ 37.3% of our Maori students are now working at or above their expected curriculum level. ○ 41.3% of all Pasifika students have met or exceeded their expected curriculum level in writing 	<p>Professional development around Structured Literacy.</p> <p>New assessment practices in place due to Structured Literacy.</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were bought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.</p>	<p>Structured Literacy being implemented in our junior school as well as with our support programme teacher aides.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p>

Tātaritanga raraunga



		<p>Transience – some students moved out of the area due to job and housing loss and financial hardship.</p> <p>ESOL students.</p> <p>Health and wellbeing focus was paramount throughout COVID and the remainder of the year.</p> <p>Professional Development.</p>	
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Planning for next year:

- Ensure the 2022 budget supports the purchase of necessary tools and resources to support teachers and the students.
- Ensure that teacher practices are standardised re: the administration and analysis of assessment
- Ensure that teachers are familiar with the Literacy Learning Progressions
- Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment
- Ensure the 2022 budget supports support programmes
- Provide professional development for our staff around student agency
- Localise our curriculum to ensure local history and things of significance to our community are being taught

Analysis of Variance Reporting



School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in reading.		
Target:	<ul style="list-style-type: none"> All students identified as not yet meeting the age appropriate curriculum level at the end of 2020 will have made at least a years progress in reading by the end of 2021 		
Baseline Data : (2020 Data)	<ul style="list-style-type: none"> Overall 58.1% are achieving below or well below their expected curriculum level Maori 58.6% are achieving below or well below their expected curriculum level 91% of Year 1 students (2020) were achieving below their expected curriculum level 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● The Year 2 students who were working well below & below were identified. ● The Literacy Leader provided support to staff. ● Identified students monitored closely and accelerated progress planned for. ● Students individual needs analysed. ● Evidence recorded through online appraisal site of their teacher performance through their teacher inquiry. ● Setting explicit goals and expectations. ● Our Year 2 teachers had Structured Literacy professional development (Kahui Ako/AST/WST) ● Literacy support programmes. ● Across School Teacher support for teacher aides running support programme professional development of Structured Literacy. 	<ul style="list-style-type: none"> ○ 43% of all learners (92 students out of 214 students) are now working at or above their expected curriculum level. ○ 43.8% of our Maori students are now working at or above their expected curriculum level. ○ 33% of our Year 2 cohort are now working at or above their expected curriculum level. 	<p>Professional development around Structured Literacy.</p> <p>New assessment practices in place due to Structured Literacy.</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were bought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.</p>	<p>Structured Literacy to continue being implemented in our junior school as well as into our middle team.</p> <p>Support programme led by teacher aides.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p>

Tātaritanga raraunga



		<p>Transience – some students moved out of the area due to job and housing loss and financial hardship.</p> <p>ESOL students.</p> <p>Health and wellbeing focus was paramount throughout COVID and the remainder of the year.</p> <p>Professional Development.</p>	
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Planning for next year:

Ensure the 2022 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure Structured Literacy professional development continues for staff.
 Ensure Structured Literacy resources can be purchased.
 Ensure that teacher practices are standardised re: the administration and analysis of assessment.
 Ensure that teachers are familiar with the Literacy Learning Progressions.
 Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment.
 Ensure the 2022 budget supports support programmes.
 Ensure a variation of assessment tools are used to support OTJs.

Analysis of Variance Reporting



Maths

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in mathematics.		
Target:	<ul style="list-style-type: none"> To maintain or better the 2020 achievement of all students meeting or exceeding curriculum level expectations in mathematics. 		
Baseline Data:	<ul style="list-style-type: none"> 64.9% of all students met or exceeded their expected curriculum level 68.4% of Maori students met or exceeded their expected curriculum level in mathematics 63.1% of Pasifika students met or exceeded their expected curriculum level in mathematics 35.1% of students are not meeting their expected curriculum level in mathematics 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i> 2021 Data Results	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● The target students who were working well below & below were identified. ● The Maths Leader provided support to staff. ● Identified students monitored closely and accelerated progress planned for. ● Students individual needs analysed. ● Evidence recorded through online appraisal site of their teacher performance through their teacher inquiry. ● Setting explicit goals and expectations. ● DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings ● DMIC Lesson Study carried out throughout the year. ● Standardized assessment tasks moderated and shared with the staff 	<ul style="list-style-type: none"> ○ 61.4% of all students have met or exceeded their expected curriculum level in mathematics. ○ 63.1% of our Maori students are now working at or above their expected curriculum level. ○ 60.9% of our Pasifika students have met or exceeded their expected curriculum level in mathematics. ○ 38.6% of all our students are now working below their expected curriculum level. 	<p>Professional Development around OTJs and moderation</p> <p>More robust assessment practices and tools.</p> <p>Standardized assessment tools used (e.g PAT/JAMS/ARBS).</p> <p>Student engagement was higher.</p> <p>Mathletics Tool trialled</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence or home schooled.</p> <p>Through COVID inequities were brought to the fore that impacted highly of our students and community.</p>	<p>Continued professional development in 2022 from DMIC mentors – Massey University.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p> <p>Within school effective practice being shared through observations, professional conversations and moderation.</p>

Tātaritanga raraunga



	<p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.</p> <p>Transience – some students moved out of the area due to job and housing loss and financial hardship.</p> <p>ESOL students.</p> <p>Health and wellbeing focus was paramount throughout COVID and the remainder of the year.</p>	
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Planning for next year:

Ensure the 2022 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure that teacher practices are standardised re: the administration and analysis of assessment.
 Ensure that teachers are familiar with the Mathematics Elaborations.
 Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment.
 Continue to provide professional development for our staff.
 Localise our curriculum to ensure local history and things of significance to our community are being taught.