

OHAKUNE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2410

Principal: Lisa Clark

School Address: Arawa Street

School Postal Address: Arawa Street, Ohakune, 4625

School Phone: 06 385 8384

School Email: dreynolds@ohakune.school.nz

Accountant / Service Provider:

Education  Services.
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OHAKUNE SCHOOL

Annual Report - For the year ended 31 December 2021

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Ohakune School

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.

Sarah Drinkwater
Full Name of Presiding Member

Lisa Karen Clark
Full Name of Principal

Drinkwater
Signature of Presiding Member

Clark
Signature of Principal

27/7/2022
Date:

27/7/2022
Date:

Ohakune School

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	2,799,040	1,932,459	2,220,790
Locally Raised Funds	3	81,041	38,700	74,440
Interest Income		458	400	325
Gain on Sale of Property, Plant and Equipment		551	-	268,050
		<u>2,881,090</u>	<u>1,971,559</u>	<u>2,563,605</u>
Expenses				
Locally Raised Funds	3	61,664	21,800	56,687
Learning Resources	4	1,902,148	1,352,863	1,508,114
Administration	5	401,985	146,950	135,190
Finance		2,204	1,533	3,275
Property	6	399,684	375,496	408,885
Depreciation	10	54,569	46,878	58,673
Loss on Disposal of Property, Plant and Equipment		3,467	-	-
		<u>2,825,721</u>	<u>1,945,520</u>	<u>2,170,824</u>
Net Surplus / (Deficit) for the year		55,369	26,039	392,781
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>55,369</u></u>	<u><u>26,039</u></u>	<u><u>392,781</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.

Ohakune School
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		775,499	789,904	737,718
Total comprehensive revenue and expense for the year		55,369	26,039	392,781
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,935	-	-
Sale of School House		-	-	(355,000)
Equity at 31 December		834,803	815,943	775,499
Retained Earnings		834,803	815,943	775,499
Equity at 31 December		834,803	815,943	775,499

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.

Ohakune School Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	542,556	356,951	563,460
Accounts Receivable	8	192,903	76,193	95,491
GST Receivable		45,717	17,961	-
Prepayments		12,229	12,233	10,699
Inventories	9	17,194	9,737	11,666
		810,599	473,075	681,316
Current Liabilities				
GST Payable		-	-	1,736
Accounts Payable	11	179,386	99,678	114,986
Revenue Received in Advance	12	8,532	-	3,370
Provision for Cyclical Maintenance	13	4,667	-	-
Finance Lease Liability	14	12,384	18,445	18,599
Funds held for Capital Works Projects	15	156,599	-	150,871
		361,568	118,123	289,562
Working Capital Surplus/(Deficit)		449,031	354,952	391,754
Non-current Assets				
Property, Plant and Equipment	10	521,757	617,373	505,321
		521,757	617,373	505,321
Non-current Liabilities				
Provision for Cyclical Maintenance	13	127,083	131,749	109,333
Finance Lease Liability	14	8,902	24,633	12,243
		135,985	156,382	121,576
Net Assets		834,803	815,943	775,499
Equity		834,803	815,943	775,499

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

Ohakune School Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		771,226	615,016	702,760
Locally Raised Funds		86,253	38,700	77,631
Goods and Services Tax (net)		(47,453)	-	19,697
Payments to Employees		(521,231)	(372,100)	(350,085)
Payments to Suppliers		(271,612)	(111,491)	(229,955)
Interest Paid		(2,204)	(1,533)	(3,275)
Interest Received		324	400	325
Net cash from/(to) Operating Activities		15,303	168,992	217,098
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		551	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(62,678)	(65,000)	(21,135)
Net cash from/(to) Investing Activities		(62,127)	(65,000)	(21,135)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,935	-	-
Finance Lease Payments		(15,764)	(17,778)	(16,030)
Funds Administered on Behalf of Third Parties		37,749	-	112,790
Net cash from/(to) Financing Activities		25,920	(17,778)	96,760
Net increase/(decrease) in cash and cash equivalents		(20,904)	86,214	292,723
Cash and cash equivalents at the beginning of the year	7	563,460	270,737	270,737
Cash and cash equivalents at the end of the year	7	542,556	356,951	563,460

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.

Ohakune School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Ohakune School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial 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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	12.5% DV
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	641,750	534,728	543,750
Teachers' Salaries Grants	1,491,376	1,080,413	1,225,169
Use of Land and Buildings Grants	254,818	237,030	280,997
Nbtg Teacher Induction Grant	10,000	10,000	-
Other MoE Grants	381,717	62,288	163,460
Other Government Grants	19,379	8,000	7,414
	2,799,040	1,932,459	2,220,790

The school has opted in to the donations scheme for this year. Total amount received was \$39,900.

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	9,602	1,500	10,874
Fees for Extra Curricular Activities	19,395	2,200	12,283
Trading	15,701	-	13,218
Fundraising & Community Grants	9,461	-	785
Other Revenue	26,882	35,000	37,280
	81,041	38,700	74,440
Expenses			
Extra Curricular Activities Costs	26,639	3,500	14,850
Trading	14,385	-	16,049
Fundraising & Community Grant Costs	5,147	-	420
Other Locally Raised Funds Expenditure	15,493	18,300	25,368
	61,664	21,800	56,687
<i>Surplus for the year Locally raised funds</i>	19,377	16,900	17,753

The school received a grant from the TG Macarthy Trust for \$2,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	52,020	36,450	38,319
Employee Benefits - Salaries	1,830,332	1,297,413	1,441,038
Staff Development	19,796	19,000	28,757
	1,902,148	1,352,863	1,508,114

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,232	5,000	4,844
Board Fees	3,900	4,000	3,860
Board Expenses	4,187	3,300	2,643
Communication	3,086	3,350	3,169
Consumables	27,272	21,000	20,494
Operating Lease	3,364	-	1,984
Other	18,163	14,400	16,651
Employee Benefits - Salaries	65,880	85,100	68,944
Insurance	2,776	-	2,401
Service Providers, Contractors and Consultancy	10,620	10,800	10,200
Healthy School Lunch Programme	257,505	-	-
	401,985	146,950	135,190

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	12,380	8,150	7,331
Cyclical Maintenance Provision	22,417	22,416	22,416
Grounds	900	2,400	1,278
Heat, Light and Water	19,664	21,000	22,127
Rates	4,267	4,500	4,176
Repairs and Maintenance	13,802	9,000	9,554
Use of Land and Buildings	254,818	237,030	280,997
Security	1,010	1,000	630
Employee Benefits - Salaries	70,426	70,000	60,376
	399,684	375,496	408,885

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	542,556	356,951	563,460
Cash and cash equivalents for Statement of Cash Flows	542,556	356,951	563,460

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

Of the \$542,556 Cash and Cash Equivalents \$183,266 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	189	60	239
Receivables from the Ministry of Education	19,903	-	549
Banking Staffing Underuse	42,525	-	3,583
Interest Receivable	134	-	-
Teacher Salaries Grant Receivable	130,152	76,133	91,120
	<u>192,903</u>	<u>76,193</u>	<u>95,491</u>
Receivables from Exchange Transactions	20,226	60	788
Receivables from Non-Exchange Transactions	172,677	76,133	94,703
	<u>192,903</u>	<u>76,193</u>	<u>95,491</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Uniforms	17,194	9,737	11,666
	<u>17,194</u>	<u>9,737</u>	<u>11,666</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Land	85,800	-	-	-	-	85,800
Building Improvements	322,322	14,415	(2,394)	-	(12,493)	321,850
Furniture and Equipment	40,131	39,126	(1,073)	-	(16,348)	61,836
Information and Communication Technolog	20,195	9,702	-	-	(6,019)	23,878
Leased Assets	30,936	10,190	-	-	(18,903)	22,223
Library Resources	5,937	1,039	-	-	(806)	6,170
Balance at 31 December 2021	<u>505,321</u>	<u>74,472</u>	<u>(3,467)</u>	<u>-</u>	<u>(54,569)</u>	<u>521,757</u>

The net carrying value of equipment held under a finance lease is \$22,223 (2020: \$30,936)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land	85,800	-	85,800	85,800	-	85,800
Building Improvements	531,457	(209,607)	321,850	519,526	(197,204)	322,322
Furniture and Equipment	286,726	(224,890)	61,836	247,600	(207,469)	40,131
Information and Communication Technolog	147,875	(123,997)	23,878	141,973	(121,778)	20,195
Leased Assets	85,084	(62,861)	22,223	74,894	(43,958)	30,936
Library Resources	50,221	(44,051)	6,170	49,182	(43,245)	5,937
Balance at 31 December	<u>1,187,163</u>	<u>(665,406)</u>	<u>521,757</u>	<u>1,118,975</u>	<u>(613,654)</u>	<u>505,321</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	40,002	8,362	10,226
Accruals	3,488	3,998	4,117
Employee Entitlements - Salaries	130,152	76,133	91,120
Employee Entitlements - Leave Accrual	5,744	11,185	9,523
	<u>179,386</u>	<u>99,678</u>	<u>114,986</u>
Payables for Exchange Transactions	179,386	99,678	114,986
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>179,386</u>	<u>99,678</u>	<u>114,986</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue Received in Advance	8,532	-	3,370
	<u>8,532</u>	<u>-</u>	<u>3,370</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	109,333	109,333	86,917
Increase to the Provision During the Year	22,416	22,416	22,416
Adjustment to the Provision	1	-	-
Provision at the End of the Year	<u>131,750</u>	<u>131,749</u>	<u>109,333</u>
Cyclical Maintenance - Current	4,667	-	-
Cyclical Maintenance - Term	127,083	131,749	109,333
	<u>131,750</u>	<u>131,749</u>	<u>109,333</u>

14. 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	13,715	18,445	20,358
Later than One Year and no Later than Five Years	9,471	24,633	12,990
Future finance charges	(1,900)	-	(2,506)
	21,286	43,078	30,842

Represented by

Finance lease liability - Current	12,384	18,445	18,599
Finance lease liability - Term	8,902	24,633	12,243
	21,286	43,078	30,842

15. 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.

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
2021						
Block 1 Alterations		3,786	-	-	-	3,786
Security Alarm Upgrade	214286	1,500	-	(1,500)	-	-
Blocks 1 & 5 Roof Replace	214288	50,578	-	(40,067)	-	10,511
Block 1 Window Replacement	220365	95,007	-	(98,132)	-	(3,125)
Radiators to Corridor	227521	-	14,298	(6,668)	-	7,630
New Accessible Ramps	226775	-	28,218	(29,298)	-	(1,080)
AMS/Block 1 - ILE	214289	-	225,508	(109,098)	-	116,410
Dust Extractor Fan Rm 7	229430	-	14,317	(13,458)	-	859
Toilet Refurbishment	216387	-	68,773	(65,148)	-	3,625
SIP - Staffroom Refurb	220676	-	-	(9,267)	-	(9,267)
LSPM Site: Fencing	229999	-	94,622	(107,817)	-	(13,195)
Drainage Remediation	214287	-	40,445	-	-	40,445
Totals		150,871	486,181	(480,453)	-	156,599

Represented by:

Funds Held on Behalf of the Ministry of Education	183,266
Funds Due from the Ministry of Education	(26,667)
	156,599

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
2020						
Block 1 Alterations		3,786	-	-	-	3,786
Electrical Upgrade	completed	9,873	2,294	(12,167)	-	-
Underfloor Heating	completed	1,500	1,126	(2,626)	-	-
Security Alarm Upgrade	214286	1,500	-	-	-	1,500
Lighting Upgrade	completed	21,422	19,419	(40,841)	-	-
Blocks 1 & 5 Roof Replace	214288	-	86,998	(36,420)	-	50,578
Block 1 Window Replacement	220365	-	95,007	-	-	95,007
Totals		38,081	204,844	(92,054)	-	150,871

16. 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.

Ros Barlow, teacher aide is the wife of Board member Simon Barlow.

The husband of the Principal was a relief caretaker, mowing the school lawns while the caretaker was away.

17. 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	3,900	3,860
<i>Leadership Team</i>		
Remuneration	1,076,580	863,454
Full-time equivalent members	12.89	9.64
Total key management personnel remuneration	1,080,480	867,314

There are 9 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	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	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
	2.00	1.00

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

18. 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	-	-

19. 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.

20. Commitments

(a) Capital Commitments

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

\$0 contract for the Block 1 Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$3,786 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$102,998 contract for the Blocks 1 & 5 Roof Replace as agent for the Ministry of Education. This project is fully funded by the Ministry and \$86,998 has been received of which \$76,487 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$105,563 contract for the Block 1 Window Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$95,007 has been received of which \$98,132 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$16,298 contract for the Radiators to Corridor as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,298 has been received of which \$6,668 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$31,353 contract for the New Accessible Ramps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$28,218 has been received of which \$29,298 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$258,283 contract for the AMS/Block 1 - ILE as agent for the Ministry of Education. This project is fully funded by the Ministry and \$225,508 has been received of which \$109,098 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$15,908 contract for the Dust Extractor Fan Rm 7 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,317 has been received of which \$13,458 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$81,823 contract for the Toilet Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$68,773 has been received of which \$65,148 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$162,162 contract for the SIP - Staffroom Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$9,267 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$117,622 contract for the LSPM Site: Fencing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$94,622 has been received of which \$107,817 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$44,939 contract for the Drainage Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$40,445 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$0 contract for the Block 1 Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$3,786 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Security Alarm Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$16,983 has been received of which \$15,483 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$102,998 contract for the Blocks 1 & 5 Roof Replace as agent for the Ministry of Education. This project is fully funded by the Ministry and \$86,998 has been received of which \$36,420 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$105,563 contract for the Block 1 Window Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$95,007 has been received of which \$0 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).

21. 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	542,556	356,951	563,460
Receivables	192,903	76,193	95,491
Total Financial assets measured at amortised cost	735,459	433,144	658,951

Financial liabilities measured at amortised cost

Payables	179,386	99,678	114,986
Finance Leases	21,286	43,078	30,842
Total Financial Liabilities Measured at Amortised Cost	200,672	142,756	145,828

22. Events After Balance Date

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



23. Comparatives

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

24. 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 fund raising 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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF OHAKUNE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Ohakune School (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 27 July 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 of Trustees 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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

-22-

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.



Mark Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Ohakune School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Brenda Burnard	Presiding Member	Elected	Sep 2022
Sarah Drinkwater	Presiding Member	Elected	Jun 2022
Lisa Clark	Principal		
Nicola Bennett	Parent Representative	Elected	Jun 2022
Simon Barlow	Parent Representative	Co-opted	Jun 2022
Willie Aitken	Parent Representative	Elected	Jun 2022
Mel Pakai- Evans	Parent Representative	Elected	Jun 2022
Suzi Couch	Staff Representative	Elected	Jun 2022
Donna Summerhays	Other	Appointed	Jun 2022
Felecia Wilson	Other	Co-opted	Jun 2022

Ohakune School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4,267 (excluding GST). The funding was spent on sporting endeavours.



Statement on Kiwisport Funding 2021

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

In 2021 Ohakune Primary School received total Kiwisport funding of \$3803.43 (excluding GST). The funding was allocated to swimming lessons at the local pool.

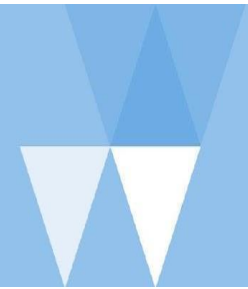
A handwritten signature in black ink, appearing to read 'Lisa Clark', is positioned above the printed name.

Lisa Clark
Principal
On behalf of the Ohakune Primary School Board

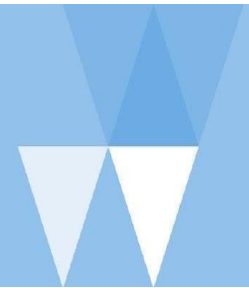


School Name:	Ohakune Primary School	School Number:	2410
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Strategic Aims:	<p><i>Goals that focus on improving student achievement:</i></p> <p><i>We have kept these the same over the past two years as we are wanting to embed practice and are seeing positive results.</i></p> <p>Goal 1</p> <p><u>Accelerating Learner Achievement:</u></p> <p>We will encourage equity and excellence of our learners.</p> <p><u>Excellence and Quality teacher:</u></p> <p>We will equip and encourage excellence in our teachers to enhance learning.</p> <p>Goal 2</p> <p><u>Responsive Curriculum</u></p> <p>To provide an educationally responsive curriculum that recognises the unique contexts for learning in our community.</p> <p>Goal 3</p> <p><u>Wellbeing</u></p> <p>To promote the health and wellbeing of all of our learners through the introduction of robust systems to monitor, support and improve hauora now and into the future.</p> <p><u>Whanau engagement</u></p> <p>Our whanau are actively encouraged to support our learners to achieve success.</p>
Annual Aim:	To increase the number of learners achieving at or above their curriculum level in Reading, Writing and Mathematics.
Targets:	<p>Targets (Schoolwide)</p> <p>Reading</p> <p>Schoolwide there are 33 learners who are tracking below their curriculum level for their year group. 20 of the 33 are Maori. Our goal is for all learners tracking below in Reading to make at least one year of accelerated progress. 3 learners are well below.</p>

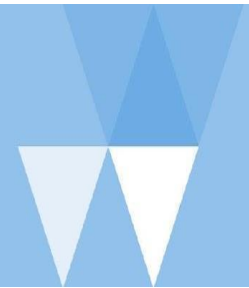


	<p>Maths 45 learners in our school are below the curriculum level for their year group in Maths. This is currently 20% of our school. Of these 45, 14 are in Year 3, 18 in Year 4 and 6 are in Year 6. Our goal is to accelerate the learning of these learners by one or more years. 31 of these 45 learners are Maori.</p> <p>Writing There are 32 learners who are below the expectation for their year level in writing. Of these 32 there are 23 Maori learners. Our goal is for all the learners tracking below to make at least one years accelerated progress.</p>
<p>Baseline Data:</p>	<p>Reading - 80% of our learners will be working at or above their curriculum level. 53% of Maori males at or above their curriculum level.</p> <p>Writing - 84% of our learners will be working at or above their curriculum level. 57% of Maori males will be working at or above their curriculum level</p> <p>Mathematics 79% of our learners will be working at or above their curriculum level. 58% of Maori males at or above their curriculum level.</p>



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>		Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																							
<p>Reading, Writing and Maths were focus areas for classroom teachers depending on the priority learner needs.</p> <ul style="list-style-type: none"> Reviewed school wide data with BOT, senior leadership and staff. Looking at all school wide data - priority learner groups and early identification of learners requiring additional tier 2 support. Relationship First relationships based learning programme continued through impact coaching of teachers - looking at pedagogy and beliefs to reduce disparity in thinking Early identification of learners in the early years to monitor those tracking below or well below and 	<table border="1"> <thead> <tr> <th colspan="3">End of 2020 (at or above curriculum level)</th> </tr> </thead> <tbody> <tr> <td colspan="3">Reading</td> </tr> <tr> <td>All</td> <td>79%</td> <td>80%</td> </tr> <tr> <td>Maori males</td> <td>53%</td> <td>56%</td> </tr> <tr> <td>Maori</td> <td>60%</td> <td>67%</td> </tr> <tr> <td colspan="3">Writing</td> </tr> <tr> <td>All</td> <td>84%</td> <td>86%</td> </tr> <tr> <td>Maori males</td> <td>57%</td> <td>67%</td> </tr> <tr> <td>Maori</td> <td>73%</td> <td>76%</td> </tr> <tr> <td colspan="3">Maths</td> </tr> <tr> <td>All</td> <td>79%</td> <td>84%</td> </tr> <tr> <td>Maori males</td> <td>58%</td> <td>74%</td> </tr> <tr> <td>Maori</td> <td>65%</td> <td>77%</td> </tr> </tbody> </table> <p>There have been positive shifts for our Maori male learners in Reading - 56% Writing - 67%, Maths - 74% who are now working at their curriculum level in comparison to the end of 2020.</p> <p>Our roll increased quite considerably in 2021 and with that came more learners who</p>		End of 2020 (at or above curriculum level)			Reading			All	79%	80%	Maori males	53%	56%	Maori	60%	67%	Writing			All	84%	86%	Maori males	57%	67%	Maori	73%	76%	Maths			All	79%	84%	Maori males	58%	74%	Maori	65%	77%	<p>The main focus for 2021 was again on the Relationship First work we had started in 2020 with the PLD focused on teacher pedagogy through all curriculum areas. With the additional interruption of Covid-19 we experienced a small loss in momentum in some areas as many of our children still did not have access to devices or the internet. We did not view Covid as an excuse as our staff were able to support most. It does however show the equity divide is still present.</p> <p>When teachers are able to look at what they need to change in their practice to support all tamariki we have seen the biggest shift. There is a shift to agentic thinking from some previous deficit and what it is that we can make a difference</p>	<p>We will look again at assessment tools to make sure we are using the ones that cater to the needs of our Maori boys. - We are using the writing matrix developed and New Zealand Curriculum document to inform judgements. Reintroduction of Taonga books to simplify what assessment we are using and ensure that assessments used are fit for purpose.</p> <p>Writing is a focus along with looking at the Science curriculum and learner profile (writing matrix) so learners understand what their next steps in learning are. We have introduced Learning Support Groups (LST) to support the moderation and sharing of ideas.</p> <p>The Literacy lead teacher will run workshops to enable teachers to upskill in areas of need as</p>
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Tātaritanga raraunga



<p>making sure the appropriate supports are put in place early on.</p> <ul style="list-style-type: none"> ● Interventions are run in the classes where learners require extra support. ● Referrals for additional support made straight away. ● Moderation across teams to support robust OTJs. 	<p>were tracking below expectations upon entry into our school as they had moved from another school. We have also seen an increased enrollment from kohanga, where some learners have been in full immersion. Our goal was for 80% of our Maori learners to be at or above by the end of the year. Schoolwide we have 86% of our school at or above.</p> <p>Our Maori boys have made good progress which we will build on into 2022. We also had a group of learners who were new to the school that have impacted the data set. In the future we would not include these learners nor those who have special needs as they have their own IEPs.</p> <p>Mid year data showed improvement in all areas across the school based on the curriculum level in the NZC.</p>	<p>within our time at school with our learners..</p> <p>We have included all learners in our data, including those who have been at school less than a year and from recommendations from ERO, we will not include any children with specialist interventions or IEPs in the data moving into 2022. These learners will make progress related to their identified areas in their own IEPs.</p> <p>There have been pockets of learners across the school which have shifted well but still some assessment practices are not fit for purpose. We have redeveloped the writing matrix for our learners so they can see the next steps in their learning in writing.</p> <p>The focus continues to shift onto the learning progressions and making sure moderation is occurring to gain a more accurate overall curriculum judgement.</p>	<p>required. Especially around writing features - surface and deeper features. Working closely with the Resource teacher of Literacy supporting reading.</p> <p>BSLA - Reading PLD for Year 1 teachers supported by LSC as facilitator.</p> <p>Teaching as Inquiry will continue to focus around the needs of priority learners and close monitoring will occur in the below and well below bands.</p> <p>Context for writing will make clear links to real life situations and writing purposefully.</p> <p>Continue the PLD around Relationship First work and pedagogical thinking and developing reflective teacher practice.</p> <p>Board support through additional support staff funding to enable teachers aides to be upskilled</p>
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and trained in relevant programmes.

Planning for next year: 2022

- Review the writing matrix so learners and teachers understand the framework. Workshops held as required
- PLD - Looking towards 2022 Science as a focus. Science is a curriculum focus and deliberate links to programmes with the wider school learning programmes - integrated learning. Specialist science teacher for two terms to support localised curriculum development
- Using the learning frameworks to assist teaching and learning and moderation of assessment. Taonga book to continue to develop
- Introduction of School Talk and engagement of whanau - digital curriculum and self managing learners
- Best Start Literacy Approach (BSLA) - all teachers of Year 1 learners in second cycle. Introduction to Year 2 teachers and those who require support across the wider school through the Structured Literacy Approach for identified learners
- Science is a curriculum focus and deliberate links to programmes with the wider school learning programmes - integrated learning. Specialist science teacher for two terms to support localised curriculum development
- Support from outside specialists - RTLit and facilitator for Relationship First - PLD application to support the embedding of this work
- Strategic planning to continue to focus on areas of need for priority learners
- Growth Development Cycle is linked to goals around intervention groups (priority learners) with explicit connections on what we are observing and what we want to achieve (outcomes) linked to the Relationship First teacher profile. Triangulate the evidence with the Guiding Coalition and Impact Coaching teams
- Relationship First - embedding of practice and regular impact coaching with investigation of IRIs as a tool for future
- SLT continue to work with outside facilitator
- Further PLD around achievement challenges to be included in our next PLD application through the Kahui Ako to assist with transition, whanau engagement and wellbeing
- Investigation into New Zealand Histories and delivery across school and how it links with our localised curriculum