

# TE AWAMUTU PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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# TE AWAMUTU PRIMARY SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**School Directory**

**Ministry Number:** 2002

**Principal:** Sharon Griffiths

**School Address:** 401 Teasdale Street

**School Postal Address:** 401 Teasdale Street, Te Awamutu, 3800

**School Phone:** 07 871 5378

**School Email:** kimf@taps.school.nz

**Accountant / Service Provider:**

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

# Te Awamutu Primary 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 Kathleen Hayes

Full Name of Presiding Member

*Sarah Hayes*

Signature of Presiding Member

15/12/2022

Date:

Sharon Eliza Griffiths

Full Name of Principal

*Sharon Griffiths*

Signature of Principal

15-12-2022

Date:

**Te Awamutu Primary School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,257,180	3,658,600	3,925,638
Locally Raised Funds	3	288,798	271,300	273,561
Interest Income		4,220	4,200	7,419
		4,550,198	3,934,100	4,206,618
<b>Expenses</b>				
Locally Raised Funds	3	186,143	230,150	207,767
Learning Resources	4	2,973,985	2,451,651	2,612,898
Administration	5	268,042	260,815	241,648
Finance		3,572	1,046	2,055
Property	6	814,235	892,711	805,154
Depreciation	11	95,826	79,834	90,629
Loss on Uncollectable Accounts Receivable		1,683	-	-
Amortisation of Intangible Assets		-	-	2,629
		4,343,486	3,916,207	3,962,780
<b>Net Surplus / (Deficit) for the year</b>		206,712	17,893	243,838
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		206,712	17,893	243,838

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 Awamutu Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		1,106,445	863,960	860,732
Total comprehensive revenue and expense for the year		206,712	17,893	243,838
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,910	-	1,875
<b>Equity at 31 December</b>		1,322,067	881,853	1,106,445
Retained Earnings		1,322,067	881,853	1,106,445
<b>Equity at 31 December</b>		1,322,067	881,853	1,106,445

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 Awamutu Primary School**  
**Statement of Financial Position**  
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	593,935	367,396	333,872
Accounts Receivable	8	217,167	162,537	189,825
GST Receivable		-	4,636	2,695
Prepayments		33,664	20,664	21,294
Inventories	9	11,529	10,313	10,710
Investments	10	405,837	192,917	400,885
Funds owed for Capital Works Projects	17	-	-	28,635
Transport Network investment		2,699	2,699	2,699
		1,264,831	761,162	990,615
<b>Current Liabilities</b>				
GST Payable		4,790	-	-
Accounts Payable	12	247,144	228,121	237,973
Revenue Received in Advance	13	19,859	2,120	89,639
Provision for Cyclical Maintenance	14	-	36,724	-
Painting Contract Liability	15	24,080	9,920	29,924
Finance Lease Liability	16	43,594	52,508	22,411
Funds held for Capital Works Projects	17	104,941	-	-
		444,408	329,393	379,947
<b>Working Capital Surplus/(Deficit)</b>		820,423	431,769	610,668
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	584,355	495,427	531,265
Intangible Assets		-	2,629	-
		584,355	498,056	531,265
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	27,422	18,913	7,685
Painting Contract Liability	15	-	-	18,236
Finance Lease Liability	16	55,289	29,059	9,567
		82,711	47,972	35,488
<b>Net Assets</b>		1,322,067	881,853	1,106,445
<b>Equity</b>		1,322,067	881,853	1,106,445

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

# Te Awamutu Primary School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,070,953	1,021,119	1,161,703
Locally Raised Funds		308,078	6,000	260,700
Goods and Services Tax (net)		7,485	-	1,941
Payments to Employees		(664,157)	(475,768)	(582,597)
Payments to Suppliers		(506,265)	(544,803)	(594,665)
Interest Paid		(3,572)	(1,046)	(2,055)
Interest Received		5,394	4,200	7,637
Net cash from/(to) Operating Activities		217,916	9,702	252,664
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(44,401)	(40,424)	(11,910)
Purchase of Investments		(4,953)	-	(207,967)
Net cash from/(to) Investing Activities		(49,354)	(40,424)	(219,877)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10,785	-	-
Finance Lease Payments		(30,450)	(60,971)	(15,638)
Painting contract payments		(24,080)	(35,000)	48,160
Funds Administered on Behalf of Third Parties		135,246	-	(225,526)
Net cash from/(to) Financing Activities		91,501	(95,971)	(193,004)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>260,063</b>	<b>(126,693)</b>	<b>(160,217)</b>
Cash and cash equivalents at the beginning of the year	7	333,872	494,089	494,089
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>593,935</b>	<b>367,396</b>	<b>333,872</b>

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

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

# Te Awamutu Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Te Awamutu Primary 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 14.



#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

##### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

#### **c) Revenue Recognition**

##### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

##### **Other Grants**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

##### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

##### **Interest Revenue**

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

#### **d) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings	25 - 50 Years
Furniture and Equipment	4 - 20 years
Information and Communication Technology	8 years
Motor Vehicles	10 years
Library Resources	12.5% Diminishing Value
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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	933,670	882,475	904,781
Teachers' Salaries Grants	2,562,998	2,053,783	2,262,215
Use of Land and Buildings Grants	543,509	583,698	575,734
Other MoE Grants	194,962	138,644	164,815
Other Government Grants	22,041	-	18,093
	<b>4,257,180</b>	<b>3,658,600</b>	<b>3,925,638</b>

The school has opted in to the donations scheme for this year. Total amount received was \$77,250.

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	6,755	-	12,296
Fees for Extra Curricular Activities	238,633	231,500	204,036
Trading	32,548	35,300	30,801
Fundraising & Community Grants	10,862	4,500	26,108
Other Revenue	-	-	320
	<b>288,798</b>	<b>271,300</b>	<b>273,561</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	154,711	194,850	170,690
Trading	28,915	35,300	31,540
Fundraising & Community Grant Costs	2,517	-	5,537
	<b>186,143</b>	<b>230,150</b>	<b>207,767</b>
<b>Surplus for the year Locally raised funds</b>	<b>102,655</b>	<b>41,150</b>	<b>65,794</b>

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	149,429	189,600	54,595
Library Resources	3,102	2,800	1,789
Employee Benefits - Salaries	2,807,426	2,243,751	2,553,323
Staff Development	14,028	15,500	3,191
	<b>2,973,985</b>	<b>2,451,651</b>	<b>2,612,898</b>



## 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,863	4,700	4,763
Board Fees	4,160	4,700	4,275
Board Expenses	3,416	11,105	7,035
Communication	6,049	6,200	5,389
Consumables	16,408	17,700	11,975
Operating Lease	10,732	-	-
Other	44,178	47,350	46,083
Employee Benefits - Salaries	147,003	138,500	135,439
Insurance	14,033	15,500	13,909
Service Providers, Contractors and Consultancy	16,200	15,060	12,780
	<b>268,042</b>	<b>260,815</b>	<b>241,648</b>

## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	15,452	13,500	17,925
Cyclical Maintenance Provision	19,737	23,913	(46,468)
Grounds	25,488	26,000	20,474
Heat, Light and Water	30,133	36,000	29,635
Rates	8,214	5,800	6,516
Repairs and Maintenance	15,696	42,500	37,790
Use of Land and Buildings	543,509	583,698	575,734
Security	5,444	4,000	3,289
Employee Benefits - Salaries	149,175	147,300	157,051
Consultants	1,387	10,000	3,208
	<b>814,235</b>	<b>892,711</b>	<b>805,154</b>

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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	593,935	367,396	333,872
Cash and cash equivalents for Statement of Cash Flows	<b>593,935</b>	<b>367,396</b>	<b>333,872</b>

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

Of the \$593,935 Cash and Cash Equivalents \$104,941 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	7,695	1,008	19,864
Receivables from the Ministry of Education	-	-	(3,688)
Banking Staffing Underuse	5,975	-	3,467
Interest Receivable	1,229	2,621	2,403
Teacher Salaries Grant Receivable	202,268	158,908	167,779
	<u>217,167</u>	<u>162,537</u>	<u>189,825</u>
Receivables from Exchange Transactions	8,924	3,629	18,579
Receivables from Non-Exchange Transactions	208,243	158,908	171,246
	<u>217,167</u>	<u>162,537</u>	<u>189,825</u>

## 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	147	456	456
Uniforms	11,382	9,857	10,254
	<u>11,529</u>	<u>10,313</u>	<u>10,710</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	405,837	192,917	400,885
Total Investments	<u>405,837</u>	<u>192,917</u>	<u>400,885</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	271,634	-	-	-	(11,060)	260,575
Furniture and Equipment	117,871	30,681	-	-	(30,032)	118,521
Information and Communication Technolog	28,461	12,883	-	-	(12,106)	29,236
Motor Vehicles	28,888	-	-	-	(5,778)	23,110
Leased Assets	62,496	104,515	-	-	(33,932)	133,080
Library Resources	21,915	837	-	-	(2,918)	19,833
<b>Balance at 31 December 2021</b>	<b>531,265</b>	<b>148,916</b>	<b>-</b>	<b>-</b>	<b>(95,826)</b>	<b>584,355</b>

The net carrying value of equipment held under a finance lease is \$133,080 (2020: \$62,496)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	461,258	(200,683)	260,575	461,258	(189,624)	271,634
Furniture and Equipment	873,331	(754,810)	118,521	842,650	(724,779)	117,871
Information and Communication Technolog	467,692	(438,456)	29,236	454,809	(426,348)	28,461
Motor Vehicles	59,580	(36,470)	23,110	59,580	(30,692)	28,888
Leased Assets	281,323	(148,243)	133,080	176,808	(114,312)	62,496
Library Resources	105,556	(85,723)	19,833	104,720	(82,805)	21,915
<b>Balance at 31 December</b>	<b>2,248,740</b>	<b>(1,664,385)</b>	<b>584,355</b>	<b>2,099,825</b>	<b>(1,568,560)</b>	<b>531,265</b>

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	24,278	54,841	51,213
Accruals	5,387	4,625	4,763
Employee Entitlements - Salaries	202,268	158,908	167,779
Employee Entitlements - Leave Accrual	15,211	9,747	14,218
	<b>247,144</b>	<b>228,121</b>	<b>237,973</b>
Payables for Exchange Transactions	247,144	228,121	237,973
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>247,144</b>	<b>228,121</b>	<b>237,973</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue in Advance	12,279	2,120	6,281
Income in Advance - WINZ	7,422	-	-
Grants in Advance-MOE	-	-	83,200
Other Funds In Advance	158	-	158
	<u>19,859</u>	<u>2,120</u>	<u>89,639</u>

### 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	7,685	31,724	109,113
Increase to the Provision During the Year	19,737	23,913	19,737
Adjustment to the Provision	(7,561)	-	(66,205)
Use of the Provision During the Year	7,561	-	(54,960)
Provision at the End of the Year	<u>27,422</u>	<u>55,637</u>	<u>7,685</u>
Cyclical Maintenance - Current	-	36,724	-
Cyclical Maintenance - Term	27,422	18,913	7,685
	<u>27,422</u>	<u>55,637</u>	<u>7,685</u>

### 15. Painting Contract Liability

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due within one year	24,080	9,920	29,924
Due after one year	-	-	18,236
	<u>24,080</u>	<u>9,920</u>	<u>48,160</u>

In 2019 the Board signed an agreement with Carus Group (the contractor) for an agreed programme of work covering a 3 year period. The programme provides for External Painting of the Ministry owned buildings in 2, with regular maintenance in subsequent years. The agreement has an annual commitment of \$24,080. 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 computers and other ICT equipment. Minimum lease payments payable:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	43,994	52,508	23,554
Later than One Year and no Later than Five Years	53,168	29,059	9,805
Future finance charges	1,722	-	(1,381)
	<u>98,884</u>	<u>81,567</u>	<u>31,978</u>

### Represented by

Finance lease liability - Current	43,594	52,508	22,411
Finance lease liability - Term	55,289	29,059	9,567
	<u>98,883</u>	<u>81,567</u>	<u>31,978</u>

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

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Main Building Re-Roof 2020	211889	(6,951)	26,682	(19,731)	-	-
AMS/ILE, Fire, Roof Upgrade	211894	(9,285)	45,334	(36,050)	-	-
M, L, P Building Replacement	219028	(7,282)	11,838	(4,556)	-	-
Targeted Ext Cladding Rep	218782	(3,859)	2,183	-	2,051	-
LSC Office	218279	(1,258)	-	1,258	-	-
Admin Refurb	229917	-	140,872	(35,931)	-	104,941
Totals		<u>(28,635)</u>	<u>226,909</u>	<u>(95,010)</u>	<u>2,051</u>	<u>104,941</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	104,941
Funds Due from the Ministry of Education	-
	<u>104,941</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Main Building Re-Roof 2020	211889	177,908	58,303	(243,162)	-	(6,951)
AMS/ILE, Fire, Roof Upgrade	211894	11,301	683,144	(703,730)	-	(9,285)
M, L, P Building Replacement	219028	-	151,008	(158,290)	-	(7,282)
Targeted Ext Cladding Rep	218782	-	19,650	(23,509)	-	(3,859)
LSC Office	218279	-	9,662	(10,920)	-	(1,258)
Totals		<u>189,209</u>	<u>921,767</u>	<u>(1,139,611)</u>	<u>-</u>	<u>(28,635)</u>

## 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 Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,160	4,275
<i>Leadership Team</i>		
Remuneration	830,900	686,901
Full-time equivalent members	8.00	8.00
Total key management personnel remuneration	835,060	691,176

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board does not have a separate finance or property Committee. 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	150 - 160	140 - 150
Benefits and Other Emoluments	-	-
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	-	1.00
110 - 120	2.00	1.00
	2.00	2.00

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 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	\$28,890	-
Number of People	1	-

## 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:

\$156,524.07 contract for the Admin Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$140,872 has been received of which \$35,931 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$269,985.55 contract for the Main Building Re-Roof 2020 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$243,303 has been received of which \$250,254 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$391,909.35 contract for the AMS/ILE, Fire, Roof Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$734,063 has been received of which \$743,348 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$128,058.16 contract for the M,L,P Building Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$151,008 has been received of which \$158,290 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$21,833.33 contract for the Targeted Ext Cladding Rep as agent for the Ministry of Education. This project is fully funded by the Ministry and \$19,650 has been received of which \$23,509 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,661.90 contract for the LSC Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,662 has been received of which \$10,920 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).

## 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	593,935	367,396	333,872
Receivables	217,167	162,537	189,825
Investments - Term Deposits	405,837	192,917	400,885
Total Financial assets measured at amortised cost	<u>1,216,939</u>	<u>722,850</u>	<u>924,582</u>

### Financial liabilities measured at amortised cost

Payables	247,144	228,121	237,973
Finance Leases	98,883	81,567	31,978
Painting Contract Liability	24,080	9,920	48,160
Total Financial Liabilities Measured at Amortised Cost	<u>370,107</u>	<u>319,608</u>	<u>318,111</u>

## 24. Events After Balance Date

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

## 25. Comparatives

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

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF TE AWAMUTU PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Te Awamutu Primary School (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 15 December 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 arise from the Public Audit Act 2001.

## Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Kiwisport Note and Analysis of Variance, 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.



Tracey Herbert  
Finnz Audit Limited  
On behalf of the Auditor-General  
Te Awamutu, New Zealand



## Te Awamutu Primary School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Chris Grenfell	Presiding Member	Elected	Aug 2021
Sharon Griffiths	Principal		
Kylie McKay	Parent Representative	Elected	Feb 2021
Dione Houghton	Parent Representative	Elected	Sep 2022
Sarah Hoyes	Presiding Member	Elected	Sep 2022
Meredith Stewart	Parent Representative	Co-opted	Sep 2022
Wium Mostert	Parent Representative	Co-opted	Sep 2022
Ryan Williamson	Parent Representative	Co-opted	Sep 2022
Maree Parkes	Staff Representative	Elected	Sep 2022

## **Te Awamutu Primary School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$7,930 (excluding GST). The funding was spent on sporting endeavours.



# Analysis of Variance Reporting



School Name:	Te Awamutu Primary School	School Number:	2002
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Strategic Aim:	Improving teaching and learning practices using Formative Teaching Practice pedagogy.
Annual Aim:	<ul style="list-style-type: none"> <li>Improved teaching practice.</li> <li>Students have autonomy over learning outcomes and their next learning steps.</li> <li>Students make progress in learning.</li> </ul>
Target:	Our target is to support all students identified as working below and well below to make accelerated progress in writing through Formative Teaching Practice

Baseline Data:	Writing: End of Year 2020
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Writing	Well below			Below			At			Above			Total Number	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion			
All students	36	7.2%		89	17.9%		291	58.4%		82	16.5%		498	74.9%
Māori	20	12.0%		39	23.5%		92	55.4%		15	9.0%		166	64.5%
Pasifika	1	25.0%		0			2	50.0%		1	25.0%		4	75.0%
Asian	0			5	16.1%		20	64.5%		6	19.4%		31	83.9%
European/Pākehā/ Other European	13	4.7%		41	14.9%		168	60.9%		54	19.6%		276	80.4%
Male	28	9.9%		62	21.8%		158	55.6%		36	12.7%		284	68.3%
Female	8	3.7%		27	12.6%		133	62.1%		46	21.5%		214	83.6%

Writing	Well below			Below			At			Above			Total Number	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion			
Year 1	0			0			108	94.7%		6	5.3%		114	100.0%
Year 2	1	1.4%		17	23.0%		43	58.1%		13	17.6%		74	75.7%
Year 3	0			11	15.9%		39	56.5%		19	27.5%		69	84.1%
Year 4	6	7.2%		22	26.5%		43	51.8%		12	14.5%		83	66.3%
Year 5	16	19.3%		17	20.5%		31	37.3%		19	22.9%		83	60.2%
Year 6	13	17.3%		22	29.3%		27	36.0%		13	17.3%		75	53.3%



# Writing: End of Year 2021

Writing	Well below			Below			At			Above			Total	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		Number	
All students	59	11.2%		103	19.6%		247	47.0%		116	22.1%		525	69.1%
Māori	26	14.9%		44	25.1%		79	45.1%		26	14.9%		175	60.0%
Pasifika	1	25.0%		0			3	75.0%		0			4	75.0%
Asian	2	6.3%		5	15.6%		15	46.9%		10	31.3%		32	78.1%
European/Pākehā/ Other European	28	9.7%		49	17.0%		138	47.8%		74	25.6%		289	73.4%
Male	39	13.7%		64	22.5%		131	46.0%		51	17.9%		285	63.9%
Female	20	8.3%		39	16.3%		116	48.3%		65	27.1%		240	75.4%

Writing	Well below			Below			At			Above			Total	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		Number	
Year 1	0			0			56	60.2%		37	39.8%		93	100.0%
Year 2	0			8	7.0%		81	70.4%		26	22.6%		115	93.0%
Year 3	15	19.5%		23	29.9%		24	31.2%		15	19.5%		77	50.6%
Year 4	8	11.8%		16	23.5%		34	50.0%		10	14.7%		68	64.7%
Year 5	14	15.6%		41	45.6%		19	21.1%		16	17.8%		90	38.9%
Year 6	22	26.8%		15	18.3%		33	40.2%		12	14.6%		82	54.9%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
COVID19	<ul style="list-style-type: none"> <li>9.5 weeks of Level 3 &amp; 4 over Term 3 &amp; 4</li> <li>Mental and emotional upheaval for students and staff.</li> <li>Inconsistency of learning programmes.</li> <li>Female achievement in writing has dropped from 83.6% last year to 75.4% in 2021.</li> <li>There is a significant drop in achievement when the curriculum level expectations change (Year 3 and 5).</li> </ul>	<ul style="list-style-type: none"> <li>Pandemic</li> <li>Intermittent learning, varying engagement with online tutorials.</li> <li>Second unsettled learning year in a row.</li> <li>Overall levels of achievement dropped.</li> <li>Changes in school wide literacy practice due to the introduction of structured literacy may have an impact on teaching time as teachers use SL to teach spelling.</li> </ul>	<ul style="list-style-type: none"> <li>Government traffic light system. No further lockdowns expected.</li> <li>Future COVID variants may impact learning beyond now.</li> <li>Further professional development in asTTLe.</li> <li>Further moderation of asTTLe marking and results.</li> <li>Further alignment between the tools listed, or more simplified. For example curriculum to goals.</li> </ul>
Writing achievement is down for all students (69.1%) at or above, however disparity is reduced between male and female by 3.8% since 2020 and 2.5% between Māori and European/Pākehā since 2020.			



		<ul style="list-style-type: none"> <li>• There is no teaching programme or system for teachers to teach to, instead being required to follow the curriculum and curriculum understanding varies.</li> <li>• Teachers are confused by the multiple tools (e.g.Hero progressions, Lit Learning Progressions, Standards, goal sheets asTTle indicators and curriculum indicators.)</li> <li>• PLD was limited due to focus on implementing the new structured literacy programme.</li> <li>• Assessment data is not of good quality. Due to lack of time to learn face to face, time to assess and readiness for assessment.</li> </ul>	<ul style="list-style-type: none"> <li>• Generate more professional, learning focussed conversations about writing progress and teacher capacity.</li> <li>• Continue Boys Writing Group.</li> <li>• Each class has a target group in writing with deliberate acts of teaching to improve learning outcomes.</li> <li>• Continue with GATE group to offer opportunities to high achievers.</li> <li>• Continue to lift the teacher's capacity in how to teach writing effectively and how to use assessment formatively.</li> <li>• Write a new scope and sequence for Writing at TAPS - record in a Curriculum Implementation Plan.</li> <li>• Use reports as a gap analysis that informs planning.</li> <li>• Link assessment results to Hero goals.</li> <li>• Moderation of assessment each term.</li> <li>• Review incremental achievement indicators for early Level 1 writers.</li> </ul>
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## Reading Data: 2021

Reading: End of Year 2021

Reading	Well below			Below			At			Above			Total Number	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion			
All students	53	10.1%		127	24.2%		241	45.9%		104	19.8%		525	65.7%
Māori	28	16.0%		46	26.3%		75	42.9%		26	14.9%		175	57.7%
Pasifika	0			2	50.0%		2	50.0%		0			4	50.0%
Asian	1	3.1%		9	28.1%		15	46.9%		7	21.9%		32	68.8%
European/Pākehā/ Other European	22	7.6%		64	22.1%		139	48.1%		64	22.1%		289	70.2%
Male	38	13.3%		69	24.2%		126	44.2%		52	18.2%		285	62.5%
Female	15	6.3%		58	24.2%		115	47.9%		52	21.7%		240	69.6%

Reading	Well below			Below			At			Above			Total Number	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion			
Year 1	3	3.2%		47	50.5%		30	32.3%		13	14.0%		93	46.2%
Year 2	21	18.3%		25	21.7%		40	34.8%		29	25.2%		115	60.0%
Year 3	11	14.3%		8	10.4%		40	51.9%		18	23.4%		77	75.3%
Year 4	1	1.5%		16	23.5%		31	45.6%		20	29.4%		68	75.0%
Year 5	8	8.9%		23	25.6%		51	56.7%		8	8.9%		90	65.6%
Year 6	9	11.0%		8	9.8%		49	59.8%		16	19.5%		82	79.3%

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>		
COVID19	<ul style="list-style-type: none"> <li>9.5 weeks of Level 3 &amp; 4 over Term 3 &amp; 4</li> <li>Mental and emotional upheaval for students and staff.</li> <li>Inconsistency of learning programmes.</li> </ul>			<ul style="list-style-type: none"> <li>Pandemic</li> <li>Intermittent learning, varying engagement with online tutorials.</li> </ul>			<ul style="list-style-type: none"> <li>Government traffic light system. No further lockdowns expected.</li> <li>Future COVID variants may impact learning beyond now.</li> </ul>		



<p>Reading achievement is at 65.7% at or above. There is a 12.5% disparity between Māori and European/Pakeka which is reduced by 1.4% on 2020. There is a 7.1% disparity between male and female which is reduced by 0.8% since 2020. The Year 5 cohort are achieving below expectation at 65.6% at or above.</p> <p>The achievement data collected for Reading is not an accurate reflection of the progress that has been made this year.</p>	<ul style="list-style-type: none"> <li>• Covid-19</li> <li>• Intervention for target students in Year 3 to 6 provided by itinerant teachers /teacher aides</li> </ul>	<ul style="list-style-type: none"> <li>• Whole school adoption of Structured Literacy and establishing systems for running both structured Literacy and an authentic literacy approach.</li> <li>• Running records in Team 1 and 2 were not used in the lower levels due to implementation of new structured literacy approach</li> <li>• A record in reading was developed at the end of 2020 (</li> <li>• Building a solid foundation of teacher capability and capacity meant slower progress through the scope and sequence</li> <li>• In relation to the year 5 cohort, they have experienced two disrupted years of learning. This has meant that time is spent filling gaps at level 2 of the curriculum before they can progress to level three.</li> <li>• Assessment indicators in writing means that it is impossible for year ones to be below, however assessment indicators in reading require learners to progress 12 reading levels within one curriculum year and by the end of two years at school, they have to have progressed 17 levels.</li> <li>• Inconsistent withdrawal of target groups due to redeployment of teachers into classrooms and interrupted programme due to lockdowns</li> <li>• As we have adapted our practise in teaching structured literacy, we have outpaced the changes made to our SMS on assessment progressions and reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Adapt our assessment progressions so they catch up to our progress.</li> <li>• Our assessment expectations in SL have evolved from start, middle, end of year sign posts to 20/40week.</li> <li>• Staff will consolidate new learning from 2020 and begin the year in a better place.</li> <li>• Students understand the routine of SL.</li> <li>• New staff to be inducted in SL at Teacher Only Days at the start of year.</li> <li>• Engagement with Learning Matters Consultants 4 times per term over the course of 2022.</li> <li>• Hero progressions to be rewritten to reflect SL.</li> <li>• Extract the colour wheel levels from the sliders in Hero to eliminate remnants of national standards and align with new practises and progressions.</li> <li>• Record of Reading/Running development.</li> </ul>
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## Maths Data: 2021

### Maths: End of Year 2021

Maths	Well below			Below			At			Above			Total	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		Number	
All students	32	6.1%		131	25.0%		261	49.7%		101	19.2%		525	69.0%
Māori	17	9.7%		59	33.7%		82	46.9%		17	9.7%		175	56.6%
Pasifika	0			1	25.0%		2	50.0%		1	25.0%		4	75.0%
Asian	0			4	12.5%		19	59.4%		9	28.1%		32	87.5%
European/Pākehā/ Other European	14	4.8%		60	20.8%		147	50.9%		68	23.5%		289	74.4%
Male	15	5.3%		70	24.6%		132	46.3%		68	23.9%		285	70.2%
Female	17	7.1%		61	25.4%		129	53.8%		33	13.8%		240	67.5%

Maths	Well below			Below			At			Above			Total	Percentage At / Above
	Number	Proportion		Number	Proportion		Number	Proportion		Number	Proportion		Number	
Year 1	0			0			72	77.4%		21	22.6%		93	100.0%
Year 2	0			26	22.6%		54	47.0%		35	30.4%		115	77.4%
Year 3	1	1.3%		29	37.7%		38	49.4%		9	11.7%		77	61.0%
Year 4	3	4.4%		16	23.5%		33	48.5%		16	23.5%		68	72.1%
Year 5	12	13.3%		36	40.0%		33	36.7%		9	10.0%		90	46.7%
Year 6	16	19.5%		24	29.3%		31	37.8%		11	13.4%		82	51.2%

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>
COVID19	<ul style="list-style-type: none"> <li>9.5 weeks of Level 3 &amp; 4 over Term 3 &amp; 4</li> <li>Mental and emotional upheaval for students and staff.</li> <li>Inconsistency of learning programmes.</li> </ul>	<ul style="list-style-type: none"> <li>Pandemic</li> <li>Intermittent learning, varying engagement with online tutorials.</li> </ul>	<ul style="list-style-type: none"> <li>Government traffic light system. No further lockdowns expected.</li> <li>Future COVID variants may impact learning beyond now.</li> </ul>
Achievement for all students was at 69% at or above. The disparity between Māori and Pakeha is 17.8% which has reduced by 1% from last year. A disparity of 2.7%	Inability to test during Covid or unreliable data due to testing online during lockdown.	<ul style="list-style-type: none"> <li>COVID.</li> <li>Maths is often 'lost' at the expense of professional development in literacy. Therefore less time teaching maths means lower levels of attainment.</li> </ul>	<ul style="list-style-type: none"> <li>School wide expectation of following a knowledge programme, trialled in 2021.</li> <li>Induct new staff so they begin teaching maths with a positive</li> </ul>



<p>between male and female which is reduced by 0.6% from last year.</p> <p>Year 5 is the most concerning cohort (46.7%) followed closely by Year 6 (51.2%).</p>	<p>Some parents struggled to support their children with the teaching of Maths due to it being different to how they learnt at school.</p>		<p>attitude and the capability to teach the mathematical principles.</p>
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