

TE POI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	2014
Principal:	Linda Larsen
School Address:	3 Stopford Road, Te Poi
School Postal Address:	Stopford Road RD 3, Matamata, 3473
School Phone:	07 888 2704
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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TE POI SCHOOL

Annual Report - For the year ended 31 December 2021

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Te Poi 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.

Thea McBurney

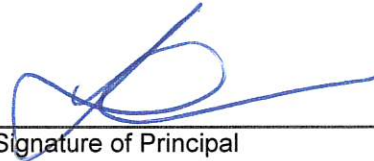
Full Name of Presiding Member

Linda Larsen

Full Name of Principal



Signature of Presiding Member



Signature of Principal

12/10/2023

Date:

12/10/2023

Date:

Te Poi 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	782,897	726,757	759,715
Locally Raised Funds	3	52,203	16,940	32,448
Interest Income		377	-	339
		<u>835,477</u>	<u>743,697</u>	<u>792,502</u>
Expenses				
Locally Raised Funds	3	19,449	5,800	16,390
Learning Resources	4	570,892	471,872	506,837
Administration	5	51,770	57,130	62,470
Finance		2,390	308	2,783
Property	6	151,541	174,380	160,799
Depreciation	10	37,744	28,777	36,223
Loss on Disposal of Property, Plant and Equipment		901	-	-
		<u>834,687</u>	<u>738,267</u>	<u>785,502</u>
Net Surplus / (Deficit) for the year		790	5,430	7,000
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>790</u></u>	<u><u>5,430</u></u>	<u><u>7,000</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.

Te Poi 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		211,362	202,299	204,362
Total comprehensive revenue and expense for the year		790	5,430	7,000
Capital Contributions from the Ministry of Education				
Equity at 31 December		212,152	207,729	211,362
Retained Earnings		212,152	207,729	211,362
Equity at 31 December		212,152	207,729	211,362

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 Poi School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	139,058	158,856	241,127
Accounts Receivable	8	42,562	30,057	33,810
GST Receivable		14,665	4,470	-
Prepayments		6,811	4,741	7,481
Inventories	9	1,006	-	-
		<u>204,102</u>	<u>198,124</u>	<u>282,418</u>
Current Liabilities				
GST Payable		-	-	8,503
Accounts Payable	11	61,987	35,534	53,210
Provision for Cyclical Maintenance	12	11,002	10,881	10,946
Finance Lease Liability	13	16,296	13,168	12,308
Funds held for Capital Works Projects	14	-	-	68,671
		<u>89,285</u>	<u>59,583</u>	<u>153,638</u>
Working Capital Surplus/(Deficit)		114,817	138,541	128,780
Non-current Assets				
Property, Plant and Equipment	10	160,019	136,762	154,353
		<u>160,019</u>	<u>136,762</u>	<u>154,353</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	39,048	42,103	46,246
Finance Lease Liability	13	23,636	25,471	25,525
		<u>62,684</u>	<u>67,574</u>	<u>71,771</u>
Net Assets		<u><u>212,152</u></u>	<u><u>207,729</u></u>	<u><u>211,362</u></u>
Equity		<u><u>212,152</u></u>	<u><u>207,729</u></u>	<u><u>211,362</u></u>

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

Te Poi School
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		201,544	187,767	225,378
Locally Raised Funds		50,128	4,500	32,548
Goods and Services Tax (net)		(23,168)	-	12,973
Payments to Employees		(97,590)	(74,293)	(97,394)
Payments to Suppliers		(132,421)	(67,158)	(99,493)
Interest Paid		(2,390)	(308)	(2,783)
Interest Received		377	-	339
Net cash from/(to) Operating Activities		(3,520)	50,508	71,568
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(26,491)	(12,250)	(10,884)
Net cash from/(to) Investing Activities		(26,491)	(12,250)	(10,884)
Cash flows from Financing Activities				
Finance Lease Payments		(12,580)	(5,020)	(13,146)
Funds Administered on Behalf of Third Parties		(59,478)	-	67,971
Net cash from/(to) Financing Activities		(72,058)	(5,020)	54,825
Net increase/(decrease) in cash and cash equivalents		(102,069)	33,238	115,509
Cash and cash equivalents at the beginning of the year	7	241,127	125,618	125,618
Cash and cash equivalents at the end of the year	7	139,058	158,856	241,127

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 Poi School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Te Poi 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 12.

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	18-40 Years
Furniture and Equipment	5-15 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	180,324	172,753	185,083
Teachers' Salaries Grants	486,321	414,429	425,668
Use of Land and Buildings Grants	88,587	124,561	108,239
Other MoE Grants	21,625	12,254	39,285
Transport grants	6,040	-	-
Other Government Grants	-	2,760	1,440
	<u>782,897</u>	<u>726,757</u>	<u>759,715</u>

The school has opted in to the donations scheme for this year. Total amount received was \$11,400.

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	11,240	1,800	3,674
Fees for Extra Curricular Activities	3,573	200	3,978
Trading	108	1,000	761
Fundraising & Community Grants	26,282	2,500	14,135
School House	11,000	11,440	9,900
	<u>52,203</u>	<u>16,940</u>	<u>32,448</u>
Expenses			
Extra Curricular Activities Costs	9,999	2,300	7,312
Trading	413	1,500	1,266
Fundraising & Community Grant Costs	3,960	-	3,395
School House	5,077	2,000	4,417
	<u>19,449</u>	<u>5,800</u>	<u>16,390</u>
<i>Surplus for the year Locally raised funds</i>	<u>32,754</u>	<u>11,140</u>	<u>16,058</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	22,246	9,850	15,213
Library Resources	75	200	218
Employee Benefits - Salaries	533,664	452,122	485,335
Staff Development	14,907	9,700	6,071
	<u>570,892</u>	<u>471,872</u>	<u>506,837</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,480	3,900	3,888
Board Fees	2,100	3,000	2,828
Board Expenses	2,502	5,350	2,559
Communication	262	100	-
Consumables	3,772	6,000	5,008
Operating Lease	506	3,000	3,530
Other	5,625	6,380	7,574
Employee Benefits - Salaries	22,677	20,000	27,035
Insurance	3,666	3,400	4,072
Service Providers, Contractors and Consultancy	6,180	6,000	5,976
	<u>51,770</u>	<u>57,130</u>	<u>62,470</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	2,391	2,000	2,569
Cyclical Maintenance Provision	13,915	6,919	6,077
Grounds	12,509	7,200	7,753
Heat, Light and Water	4,680	7,900	10,918
Repairs and Maintenance	10,953	9,200	11,279
Use of Land and Buildings	88,587	124,561	108,239
Employee Benefits - Salaries	18,506	16,600	13,964
	<u>151,541</u>	<u>174,380</u>	<u>160,799</u>

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	139,058	158,856	241,127
Cash and cash equivalents for Statement of Cash Flows	<u>139,058</u>	<u>158,856</u>	<u>241,127</u>

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



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	2,075	100	-
Banking Staffing Underuse	1,175	-	-
Teacher Salaries Grant Receivable	39,312	29,957	33,810
	<u>42,562</u>	<u>30,057</u>	<u>33,810</u>
Receivables from Exchange Transactions	2,075	100	-
Receivables from Non-Exchange Transactions	40,487	29,957	33,810
	<u>42,562</u>	<u>30,057</u>	<u>33,810</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	422	-	-
Clothing	584	-	-
	<u>1,006</u>	<u>-</u>	<u>-</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Land	10,000	-	-	-	-	10,000
Building Improvements	68,695	10,455	(491)	-	(3,819)	74,840
Furniture and Equipment	31,985	11,006	(410)	-	(8,369)	34,212
Information and Communication Technolog	5,287	4,340	-	-	(3,673)	5,954
Leased Assets	29,197	17,757	-	-	(20,642)	26,312
Library Resources	9,189	753	-	-	(1,241)	8,701
Balance at 31 December 2021	<u>154,353</u>	<u>44,311</u>	<u>(901)</u>	<u>-</u>	<u>(37,744)</u>	<u>160,019</u>

The net carrying value of equipment held under a finance lease is \$26,312 (2020: \$29,197)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Land	10,000	-	10,000	10,000	-	10,000
Building Improvements	195,317	(120,477)	74,840	201,509	(132,814)	68,695
Furniture and Equipment	116,868	(82,656)	34,212	116,814	(84,829)	31,985
Information and Communication Technolog	40,023	(34,069)	5,954	46,899	(41,612)	5,287
Leased Assets	69,034	(42,722)	26,312	64,025	(34,828)	29,197
Library Resources	59,380	(50,679)	8,701	58,627	(49,438)	9,189
Balance at 31 December	<u>490,622</u>	<u>(330,603)</u>	<u>160,019</u>	<u>497,874</u>	<u>(343,521)</u>	<u>154,353</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	18,330	580	14,259
Accruals	3,134	3,779	3,888
Employee Entitlements - Salaries	39,312	29,957	33,810
Employee Entitlements - Leave Accrual	1,211	1,218	1,253
	<u>61,987</u>	<u>35,534</u>	<u>53,210</u>
Payables for Exchange Transactions	61,987	35,534	53,210
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>61,987</u>	<u>35,534</u>	<u>53,210</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	57,192	46,065	51,115
Increase to the Provision During the Year	6,423	6,919	6,854
Adjustment to the Provision	7,492	-	(777)
Use of the Provision During the Year	(21,057)	-	-
Provision at the End of the Year	<u>50,050</u>	<u>52,984</u>	<u>57,192</u>
Cyclical Maintenance - Current	11,002	10,881	10,946
Cyclical Maintenance - Term	39,048	42,103	46,246
	<u>50,050</u>	<u>52,984</u>	<u>57,192</u>

13. 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	17,843	13,168	14,486
Later than One Year and no Later than Five Years	24,321	25,471	27,566
Future finance charges	(2,232)	-	(4,219)
	<u>39,932</u>	<u>38,639</u>	<u>37,833</u>
Represented by			
Finance lease liability - Current	16,296	13,168	12,308
Finance lease liability - Term	23,636	25,471	25,525
	<u>39,932</u>	<u>38,639</u>	<u>37,833</u>

14. 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 \$
- A,B,C & E Upgrade	216212	68,671	85,162	(153,833)	-	-
A Cladding, Spouting, Window Replacement	218587	-	83,939	(83,939)	-	-
Totals		68,671	169,101	(237,772)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
-
-

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Lighting upgrade		700	-	(700)	-	-
Library Demolition	216047	-	44,000	(44,000)	-	-
- A,B,C & E Upgrade	216212	-	78,066	(9,395)	-	68,671
Totals		700	122,066	(54,095)	-	68,671

15. 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.

16. 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	2,100	2,828
<i>Leadership Team</i> Remuneration	281,206	320,447
Full-time equivalent members	3.00	4.11
Total key management personnel remuneration	283,306	323,275

There are 6 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that met 3 and 4 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	120 - 130	110 - 120
Benefits and Other Emoluments	2 - 3	2 - 3
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	-	-
	0.00	0.00

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

17. 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	-	-

18. 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.

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2021.

(Capital commitments as at 31 December 2020:

As at 31 December 2020 the Board has entered into a \$75,240 contract agreements for A Block cladding, spouting and window replacement capital works agent for the Ministry of Education. This project is fully funded by the Ministry and \$78,066 has been received of which nil 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).

20. 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	139,058	158,856	241,127
Receivables	42,562	30,057	33,810
Total Financial assets measured at amortised cost	<u>181,620</u>	<u>188,913</u>	<u>274,937</u>

Financial liabilities measured at amortised cost

Payables	61,987	35,534	53,210
Finance Leases	39,932	38,639	37,833
Total Financial Liabilities Measured at Amortised Cost	<u>101,919</u>	<u>74,173</u>	<u>91,043</u>

21. Events After Balance Date

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

22. Comparatives

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

23. 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 TE POI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Poi School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 18, that comprise the Statement of Financial Position as at 31 December 2021, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Statement of Cash Flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 12 October 2023. 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 of 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 arise from the Public Audit Act 2001.

Other information

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton, New Zealand

Te Poi School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Roz Larsen	Presiding Member	Elected	Sep 2022
Linda Larsen	Principal		
Thea McBurney	Parent Representative	Elected	Sep 2022
Troy Bidlake	Parent Representative	Elected	Sep 2022
Amber Steward	Parent Representative	Elected	Sep 2022
Jason Moore	Parent Representative	Elected	Sep 2022
Sandra Clark	Staff Representative	Elected	Sep 2022

Te Poi School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,105 (excluding GST). The funding was spent on sporting endeavours.



School name: Te Poi	School number: 2014
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Mathematics	
To focus on, and research into, the understanding & use of the mathematic strategies within an authentic, purpose driven motivational maths programme to ensure all students achieve at their year level for National Curriculum.	
Strategic Aim: All students show progress and achievement in the end of year overall teacher judgement in relation to the National Curriculum Levels The target groups show accelerated progress and meet or exceed National curriculum levels. To improve teacher effectiveness, knowledge and teaching strategies in Mathematics Using data collected from teacher observation, student observations, group work and testing to target learning needs to improve NZC levels.	
Annual Aim: Continued collation of schoolwide baseline data for Mathematics in relation to the NZC	
Target for improving student achievement in Mathematics. During 2021 the Mathematic curriculum levels of Māori and Boys working below their year levels for National Curriculum levels, in particular will increase to ensure 90% of targeted students achieve the National Curriculum levels for their year level. The 10% will meet the target of their IEP's. Results will be analysed for the whole school and for the target group.	
Baseline data: 2020 EofY Mathematic data showed extremes with large numbers at either end and very few in the middle. This trend was right across all cohorts reported on. We had 79% achievement rate for all students, 56% for Māori, 75% for boys and 83% for girls, with 2020 Year 4 cohort being our main target group.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In class observations, support, guidance and teaching from the PLD Facilitator & Principal.</p> <p>Building learner agency by knowing & articulating their next learning steps</p> <p>Develop student led success criteria for specific strand areas</p> <p>Continued use of student voice to inform practice.</p> <p>Authentic, purpose driven motivation for mathematics across all strands</p> <p>Reflective questioning</p> <p>Reflective practice – Teachers & students.</p> <p>Grouping according to needs.</p> <p>Group teaching linked to assessment findings.</p> <p>Target groups identified for acceleration linked to assessment findings.</p>	<p>Our beginning of the year data showed a total of 40 students not achieving.</p> <p>By the end of the year:</p> <p>11 didn't accelerate</p> <p>29 accelerated = 72% acceleration</p> <p>Improved teacher knowledge, understanding and confidence in teaching mathematics and providing more opportunities for students to be involved in the learning process.</p> <p>Evidence of use of student discourse across the whole school.</p> <p>Less grouping according to learning levels, more mixed ability grouping.</p>	<p>Clear teacher focus on effective mathematic teaching, understanding mixed ability approach and reflective practice.</p> <p>Many new students enrolled in our school and came at low curriculum levels</p>	<p>Identification of potential at risk students using the curriculum & achievement map</p> <p>Individual target groups in each class to accelerate potential at risk students</p> <p>Appraisal component – teacher reflective journal focusing on own practice.</p> <p>A schoolwide move to PRiME maths for 2022</p> <p>Staff workshops on:</p> <ul style="list-style-type: none"> • What to do with our low learners • 'Just in Time' sessions based on teacher specific needs arising from class observations • Student discourse & student learner agency • Mixed ability grouping • Problem solving maths approach

<p>Effective use of technology to engage & enhance student achievement.</p> <p>Continue to build scaffolded NC expectations for throughout the year.</p> <p>Responsive assessment procedure approaches</p> <p>Continue to reflect on programmes across all strands and how to refresh & improve our teaching approaches</p>	<p>Greater opportunities for students to share their learning and to teach others</p>		
<p>Planning for next year: We are implementing PRiME Maths programme across the school in 2022.</p>			

Writing
<p>To focus on, and research into, the understanding & the teaching the skills and mechanics of writing within an authentic, purpose driven motivational writing programme to ensure all students achieve at their year level for National Curriculum.</p>
<p>Strategic Aim:</p> <p>All students show progress and achievement in the end of year overall teacher judgement in relation to the National Curriculum Levels The target groups show accelerated progress and meet or exceed National curriculum levels. To improve teacher effectiveness, knowledge and teaching strategies in writing Using data collected and teacher observations to target learning needs to improve NZC levels to align students' levels to the National curriculum learning levels as part of the Matamata CoL/KA initiative.</p>
<p>Annual Aim:</p> <p>Continued focus on effective writing practices and programmes</p>
<p>Target for improving student achievement in Writing.</p> <p>During 2021 the writing curriculum levels of our boys working below their year levels for National Curriculum levels, in particular will increase to ensure 90% of targeted students achieve the National Curriculum levels for their year level. The 10% will meet the target of their IEP's.</p> <p>Results will be analysed for the whole school and for the target group:</p>
<p>Baseline data:</p> <p>2020 EofY Writing data was not a positive read. 45% of all students achieved, only 23% of Māori, 29% Boys and 59% Girls. It can only go up.</p>

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>In class observations, support, guidance and teaching from the PLD Facilitator & Principal.</p> <p>Teachers understanding the mechanics of writing, sentence structure, crafting and how to teach at specific levels</p> <p>Use of student voice to inform practice.</p> <p>Building learner agency by knowing & articulating their next learning steps</p> <p>Use of Jeff Anderson approach to teaching writing: in particular “What do you notice?”</p> <p>Develop student led success criteria for specific writing genre</p> <p>Authentic, purpose driven motivation for writing</p> <p>Reflective questioning</p> <p>Reflective practice – Teachers & students.</p> <p>Grouping according to needs.</p> <p>Group teaching linked to assessment findings.</p>	<p>At the beginning of the year 50 students were identified as at risk of not achieving</p> <p>10 didn't accelerate</p> <p>40 accelerated = 80% acceleration</p> <p>We achieved 49% of all students achieving, 42% Maori, 46% boys & 61% girls, great gains from end of 2020.</p> <p>Improved teacher knowledge, understanding and confidence in teaching writing and providing more opportunities for students to involved in the learning process.</p> <p>Evidence of use of student discourse across the whole school.</p> <p>Less grouping according to learning levels, more mixed ability grouping.</p>	<p>PLD on teaching writing – teaching the skills, ways to motivate students and how to run an effective writing programme,</p> <p>Clear teacher focus on effective mathematic teaching, understanding mixed ability approach and reflective practice.</p> <p>Ongoing in class support and teacher release to be able to have quality time with the PLD provider.</p>	<p>Identification of potential at risk students using the curriculum & achievement map</p> <p>Individual target groups in each class to accelerate potential at risk students</p> <p>Appraisal component – teacher reflective journal focusing on own practice.</p> <p>Staff workshops on:</p> <ul style="list-style-type: none"> • What to do with our low learners • 'Just in Time' sessions based on teacher specific needs arising from class observations • Student discourse & student learner agency • Authentic & purpose-based writing • Peer assessment and feedback systems <p>We are continuing our PLD focus with our provider to support teachers own skills and in the classroom for 2021</p>

<p>Target groups identified for acceleration linked to assessment findings.</p> <p>Effective use of digital technologies to engage & enhance student achievement.</p> <p>Develop NZC expectations for throughout the year.</p> <p>Responsive assessment procedures</p> <p>Relook at current programmes and how to refresh & improve our teaching approaches</p>	<p>Greater opportunities for students to share their learning and to teach others</p>		
<p>Planning for next year: Writing remains our focus for 2022 we want to continue the momentum.</p>			

NAG2A (b)(i) Areas of strength

Reading & Mathematics Achievement

Discussion:

Reading: 2021 beginning of the year data identified 43 students at risk of not achieving in reading
 14 didn't accelerate, 29 accelerated = 67% acceleration
 83% of Girls achieved their curriculum levels

Mathematics: 2021 beginning data identified 40 students at risk in mathematics
 11 didn't accelerate, 29 accelerated = 72% acceleration
 83% of Girls achieved their curriculum levels

NAG2A (b)(i) Areas for improvement

Writing

Discussion:

2021 beginning data identified 50 students at risk of not achieving
 10 didn't accelerate, 40 accelerated = 80% acceleration
 End of year data showed only 49% of all students achieved at the appropriate curriculum levels.
 We made significant gains with our Maori students and boys with 42% and 46% achievement rates up from 23 & 29 in 2020.

NAG2A (b)(iii) Planned actions for lifting achievement

Writing:

- In class observations, support, guidance and teaching from the PLD Facilitator & Principal.
- Teachers understanding the mechanics of writing, sentence structure, crafting and how to teach at specific levels
- Use of student voice to inform practice.
- Building learner agency by knowing & articulating their next learning steps
- Use of Jeff Anderson approach to teaching writing: in particular “What do you notice?”
- Develop student led success criteria for specific writing genre
- Authentic, purpose driven motivation for writing
- Reflective questioning
- Reflective practice – Teachers & students.
- Grouping according to needs.
- Group teaching linked to assessment findings.
- Target groups identified for acceleration linked to assessment findings.
- Effective use of digital technologies to engage & enhance student achievement.
- Develop NZC expectations for throughout the year.
- Responsive assessment procedures
- Relook at current programmes and how to refresh & improve our teaching approaches
- Peer and self-assessment processes to be established across the school.

Room 2 to focus on ‘Structured Literacy’ as part of the BSLA programme

Additional Information

PLD secured for Digital Literacies, Indigenous, Decolonising, Anti-Racist Praxis & PB4L.