

JAMES STREET SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1755
Principal:	Roz Dakin
School Address:	96 James Street
School Postal Address:	P O Box 2115, Kopeopeo, Whakatane, 3159
School Phone:	07 308 6855
School Email:	finance@jamesstreet.school.nz

Accountant / Service Provider:

Education  Services.
Dedicated to your school

JAMES STREET SCHOOL

Annual Report - For the year ended 31 December 2021

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Members of the Board

Kiwisport

Analysis of Variance

James Street 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.

Catherine Checkley Hogg
Full Name of Presiding Member

CME checkley
Signature of Presiding Member

01.06.2022
Date:

ROSALYN JUANNE BAKIN
Full Name of Principal

R. Bakin
Signature of Principal

01/06/2022
Date:

James Street 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	3,045,995	2,327,575	2,655,551
Locally Raised Funds	3	51,639	27,500	21,989
Interest Income		3,051	7,000	12,892
		<u>3,100,685</u>	<u>2,362,075</u>	<u>2,690,432</u>
Expenses				
Locally Raised Funds	3	33,050	54,000	22,434
Learning Resources	4	2,173,650	1,783,640	1,956,002
Administration	5	297,432	103,034	158,449
Finance		794	-	1,050
Property	6	341,154	380,959	392,362
Depreciation	11	56,382	37,633	41,983
		<u>2,902,462</u>	<u>2,359,266</u>	<u>2,572,280</u>
Net Surplus / (Deficit) for the year		198,223	2,809	118,152
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>198,223</u>	<u>2,809</u>	<u>118,152</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.



James Street 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	922,076	784,394	800,378
Total comprehensive revenue and expense for the year	198,223	2,809	118,152
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	3,546
Equity at 31 December	1,120,299	787,203	922,076
Retained Earnings	1,120,299	787,203	922,076
Equity at 31 December	1,120,299	787,203	922,076

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.



James Street School
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	659,011	219,128	456,492
Accounts Receivable	8	163,907	125,275	121,626
GST Receivable		-	-	14,334
Prepayments		10,803	3,145	3,375
Inventories	9	5,063	4,727	5,841
Investments	10	578,873	555,754	570,756
		<u>1,417,657</u>	<u>908,029</u>	<u>1,172,424</u>
Current Liabilities				
GST Payable		22,930	6,212	-
Accounts Payable	12	141,636	98,577	137,654
Provision for Cyclical Maintenance	13	92,724	32,958	65,714
Finance Lease Liability	14	23,098	33,006	28,874
Funds held in Trust	15	66,425	58,900	71,816
Funds held for Capital Works Projects	16	119,694	-	87,936
		<u>466,507</u>	<u>229,653</u>	<u>391,994</u>
Working Capital Surplus/(Deficit)		<u>951,150</u>	<u>678,376</u>	<u>780,430</u>
Non-current Assets				
Property, Plant and Equipment	11	195,008	147,546	182,136
		<u>195,008</u>	<u>147,546</u>	<u>182,136</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	1,011	-	23,096
Finance Lease Liability	14	24,848	38,719	17,394
		<u>25,859</u>	<u>38,719</u>	<u>40,490</u>
Net Assets		<u>1,120,299</u>	<u>787,203</u>	<u>922,076</u>
Equity		<u>1,120,299</u>	<u>787,203</u>	<u>922,076</u>

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



James Street 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		1,041,101	868,214	991,020
Locally Raised Funds		49,722	2,000	21,910
Goods and Services Tax (net)		37,264	-	(20,546)
Payments to Employees		(366,764)	(317,154)	(619,319)
Payments to Suppliers		(528,848)	(562,805)	(220,263)
Interest Paid		(794)	-	(1,050)
Interest Received		8,684	7,000	15,751
Net cash from/(to) Operating Activities		240,365	(2,745)	167,503
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(17,590)	(8,000)	(11,729)
Purchase of Investments		(8,115)	-	(15,004)
Net cash from/(to) Investing Activities		(25,705)	(8,000)	(26,733)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,546
Finance Lease Payments		(29,667)	(5,405)	(30,776)
Funds Administered on Behalf of Third Parties		17,526	-	107,674
Net cash from/(to) Financing Activities		(12,141)	(5,405)	80,444
Net increase/(decrease) in cash and cash equivalents		202,519	(16,150)	221,214
Cash and cash equivalents at the beginning of the year	7	456,492	235,278	235,278
Cash and cash equivalents at the end of the year	7	659,011	219,128	456,492

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.



James Street School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 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
Furniture and Equipment
Information and Communication Technology
Motor Vehicles
Library Resources
Leased assets held under a Finance Lease

18-40 years
5-15 years
5 years
5 years
12.5% DV
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	639,402	466,677	538,567
Teachers' Salaries Grants	1,522,278	1,208,725	1,368,020
Use of Land and Buildings Grants	211,112	250,636	269,591
Moe Urgent Response Fund	53,693	-	-
Other MoE Grants	569,272	356,910	462,748
Other Government Grants	50,238	44,627	16,625
	<u>3,045,995</u>	<u>2,327,575</u>	<u>2,655,551</u>

The school has opted in to the donations scheme for this year. Total amount received was \$30,150.

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	(1,115)	1,000	5,337
Fees for Extra Curricular Activities	25,103	10,000	1,266
Trading	16,743	15,500	14,676
Fundraising & Community Grants	888	1,000	710
Other Revenue	10,020	-	-
	<u>51,639</u>	<u>27,500</u>	<u>21,989</u>
Expenses			
Extra Curricular Activities Costs	17,367	40,000	9,077
Trading	15,379	14,000	13,058
Fundraising & Community Grant Costs	304	-	299
	<u>33,050</u>	<u>54,000</u>	<u>22,434</u>
Surplus/(Deficit) for the year Locally raised funds	<u>18,589</u>	<u>(26,500)</u>	<u>(445)</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	40,701	41,500	49,792
Library Resources	230	200	78
Employee Benefits - Salaries	2,121,379	1,728,940	1,900,917
Staff Development	11,340	13,000	5,215
	<u>2,173,650</u>	<u>1,783,640</u>	<u>1,956,002</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,347	4,853	4,848
Board Fees	2,266	3,000	3,075
Board Expenses	506	600	1,442
Communication	1,471	4,160	1,881
Consumables	5,011	4,800	4,688
Operating Lease	517	540	517
Other	11,452	10,500	10,617
Employee Benefits - Salaries	65,864	61,000	65,234
Insurance	2,516	400	2,247
Service Providers, Contractors and Consultancy	12,690	13,181	12,840
Healthy School Lunch Programme	188,792	-	51,060
	<u>297,432</u>	<u>103,034</u>	<u>158,449</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	12,600	9,100	10,494
Cyclical Maintenance Provision	4,925	11,721	10,959
Grounds	10,796	7,700	3,304
Heat, Light and Water	11,151	13,000	11,725
Rates	5,834	5,200	5,701
Repairs and Maintenance	9,001	6,800	4,761
Use of Land and Buildings	211,112	250,636	269,591
Security	5,872	6,500	6,177
Employee Benefits - Salaries	69,863	70,302	69,650
	<u>341,154</u>	<u>380,959</u>	<u>392,362</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	601,529	219,128	456,492
Short-term Bank Deposits	57,482	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>659,011</u>	<u>219,128</u>	<u>456,492</u>

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

Of the \$659,011 Cash and Cash Equivalents \$139,875 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	5,574	4,701	1,900
Receivables from the Ministry of Education	25,937	-	5,128
Banking Staffing Underuse	12,825	32,553	-
Interest Receivable	-	8,492	5,633
Teacher Salaries Grant Receivable	119,571	79,529	108,965
	<u>163,907</u>	<u>125,275</u>	<u>121,626</u>
Receivables from Exchange Transactions	31,511	13,193	12,661
Receivables from Non-Exchange Transactions	132,396	112,082	108,965
	<u>163,907</u>	<u>125,275</u>	<u>121,626</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	651	827	1,199
Uniforms	4,412	3,900	4,642
	<u>5,063</u>	<u>4,727</u>	<u>5,841</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	578,873	555,754	570,756
Total Investments	<u>578,873</u>	<u>555,754</u>	<u>570,756</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	95,000	-	-	-	(6,916)	88,084
Furniture and Equipment	29,379	8,736	-	-	(7,592)	30,523
Information and Communication Technolog	18,682	8,632	-	-	(13,265)	14,049
Leased Assets	27,955	51,664	-	-	(27,192)	52,427
Library Resources	11,120	222	-	-	(1,417)	9,925
Balance at 31 December 2021	182,136	69,254	-	-	(56,382)	195,008

The net carrying value of equipment held under a finance lease is \$52,427 (2020: \$27,955)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	215,581	(127,497)	88,084	215,580	(120,580)	95,000
Furniture and Equipment	415,536	(385,013)	30,523	406,801	(377,422)	29,379
Information and Communication Technolog	118,170	(104,121)	14,049	125,863	(107,181)	18,682
Motor Vehicles	51,816	(51,816)	-	51,816	(51,816)	-
Leased Assets	85,095	(32,668)	52,427	65,345	(37,390)	27,955
Library Resources	47,282	(37,357)	9,925	47,059	(35,939)	11,120
Balance at 31 December	933,480	(738,472)	195,008	912,464	(730,328)	182,136

12. Accounts Payable

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	8,023	4,916	12,382
Accruals	6,309	4,561	4,815
Employee Entitlements - Salaries	119,571	79,529	108,965
Employee Entitlements - Leave Accrual	7,733	9,571	11,492
	141,636	98,577	137,654
Payables for Exchange Transactions	141,636	98,577	137,654
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	141,636	98,577	137,654

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	88,810	21,237	91,611
Increase to the Provision During the Year	10,660	11,721	11,275
Adjustment to the Provision	(5,735)	-	(316)
Use of the Provision During the Year	-	-	(13,760)
Provision at the End of the Year	93,735	32,958	88,810
Cyclical Maintenance - Current	92,724	32,958	65,714
Cyclical Maintenance - Term	1,011	-	23,096
	93,735	32,958	88,810

14. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	23,543	33,006	29,621
Later than One Year and no Later than Five Years	24,992	38,719	17,713
Future finance charges	(589)	-	(1,066)
	47,946	71,725	46,268
Represented by			
Finance lease liability - Current	23,098	33,006	28,874
Finance lease liability - Term	24,848	38,719	17,394
	47,946	71,725	46,268

15. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	66,425	58,900	71,816
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	66,425	58,900	71,816

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



16. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Roofing Works Blks D, H & B	210950	84,715	54,369	(156,748)	-	(17,664)
C Block Refurb	210951	3,221	4,405	(10,143)	-	(2,517)
Pool Pump Works	210952	-	(5,723)	5,723	-	-
LSC Space	218622	-	31,691	(25,552)	-	6,139
LSPM Fencing		-	105,078	(14,079)	-	90,999
SIP Playground	221940	-	129,600	(86,863)	-	42,737
Totals		87,936	319,420	(287,662)	-	119,694

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

139,875
(20,181)
119,694

2020	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Roofing Works Blks D, H & B	210950	(5,988)	250,000	(159,297)	-	84,715
C Block Refurb	210951	4,021	245,341	(246,141)	-	3,221
Pool Pump Works	210952	5,723	-	(5,723)	-	-
Totals		3,756	495,341	(411,161)	-	87,936

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,266	3,075
<i>Leadership Team</i> Remuneration	550,986	266,025
Full-time equivalent members	5.00	2.00
Total key management personnel remuneration	553,252	269,100

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met 7 and 7 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	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	1.00
110 - 120	2.00	1.00
	2.00	2.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

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

\$361,036 contract for the Roofing Works Blks D, H & B as agent for the Ministry of Education. This project is fully funded by the Ministry and \$319,469 has been received of which \$337,133 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$301,358 contract for the C Block Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$271,746 has been received of which \$274,263 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$84,375 contract for the LSC Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,691 has been received of which \$25,552 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$153,324 contract for the LSPM Fencing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$105,078 has been received of which \$14,079 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$146,399 contract for the SIP Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$129,600 has been received of which \$86,863 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$355,967 contract for the Roofing Works Blks D, H & B as agent for the Ministry of Education. This project is fully funded by the Ministry and \$265,100 has been received of which \$180,385 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$301,040 contract for the C Block Refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$267,341 has been received of which \$264,120 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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



22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	659,011	219,128	456,492
Receivables	163,907	125,275	121,626
Investments - Term Deposits	578,873	555,754	570,756
Total Financial assets measured at amortised cost	<u>1,401,791</u>	<u>900,157</u>	<u>1,148,874</u>

Financial liabilities measured at amortised cost

Payables	141,636	98,577	137,654
Finance Leases	47,946	71,725	46,268
Total Financial Liabilities Measured at Amortised Cost	<u>189,582</u>	<u>170,302</u>	<u>183,922</u>



23. Events After Balance Date

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

24. Comparatives

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

25. 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
JAMES STREET SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of James Street School (the School). The Auditor-General has appointed me, Fred Cookson, using the staff and resources of Cookson Forbes & Associates, Chartered Accountants, 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 – International Public Sector Accounting Standards, Reduced Disclosure Regime.

Our audit was completed on 2 June 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matter. In addition, we outline the responsibilities of the Board of Trustees 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 23 to 28, 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 (Revised): *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.



Fred Cookson
Cookson Forbes & Associates Chartered Accountants
On behalf of the Auditor-General
Opotiki, New Zealand

James Street School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Catherine Checkley-Hogg	Presiding Member	Elected	Nov 2023
Rosalyn Dakin	Principal		
Tiffany Wren	Parent Representative	Elected	
Colin Geenty	Parent Representative	Elected	Sep 2022
James Steele	Parent Representative	Elected	Sep 2022
Emma Hall	Parent Representative	Elected	Nov 2023
Shelley Forster	Staff Representative	Elected	Sep 2022
Ryan Morrison	Other	Co-opted	Nov 2023

James Street School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,144 (excluding GST). The funding was spent on sporting endeavours.

2021 Strategic Goal 1: Enhance effective teaching and learning

Annual Goal 1: To accelerate the Reading achievement of a targeted group of year 2 and 3 students who are currently reading below or well below the expected NZ Curriculum Level to achieve at, or above, the expected NZ Curriculum Level

2020 Baseline data (end of 2020 data)	Expected achievement levels	Actual state of student learning Year ended 2021:	Analysis and Recommendations:
<p>Reading achievement across the school is at 49% (students reading at or above the expected NZC level). <i>40% of Maori boys are reading at or above the expected NZC level; whilst 50% of NZE boys are. 43% of Maori girls are reading at or above the expected NZC level; whilst 72% of NZE girls are.</i></p> <p>20% of the year 1 cohort are achieving at or above the expected level. 43% of the year 2 cohort are achieving at or above the expected level. 60% of the year 3 cohort are achieving at or above the expected level. 66% of the year 4 cohort are achieving at or above the expected level. 79% of the year 5 cohort are achieving at or above the expected level</p> <p>47 Year 2 to 5 students are reading below or well below the expected NZC level. N.B. There is some discrepancy in year 0-3 data due to time at school compared to end of year data.</p>	<p>Year 2: That the identified 12 students will make accelerated progress toward the expected NZC level by December 2021 - Turquoise L17</p> <p>Year 3: That the identified 9 students will make accelerated progress toward the expected NZC level by December 2021 - Gold L21/22</p>	<p>Year 2 - 12 students:</p> <ul style="list-style-type: none"> ● 1 student left ● 2 students made accelerated progress to Level 2 ● 9 students made a year's progress <p>Year 3 - 9 students:</p> <ul style="list-style-type: none"> ● 6 students made accelerated progress ● 3 students made a year's progress 	<p>Teaching of phonics - Yolanda Soryl.</p> <p>Scope and Sequence plans following sequence based on Ministry decodables.</p> <p>Teachers will continue to engage in the unpacking and exploration of the PaCT Reading Framework.</p> <p>Teachers will continue to develop their knowledge of the learning progressions.</p>

2021 Strategic Goal 1: Enhance effective teaching and learning

Annual Goal 2: To accelerate the Writing achievement of a targeted group of year 3 students to achieve at, or above, the expected NZ Curriculum Level

2021 Baseline data (end of 2020 data)	Expected achievement levels:	Actual state of student learning Year ended 2021:	Analysis and Recommendations:
<p>Writing achievement across the school is at 50% (students writing at or above the expected NZC level). <i>42% of Maori boys are writing at or above the expected NZC level; as are 42% of NZE boys are. 55% of Maori girls are writing at or above the expected NZC level; whilst 64% of NZE girls are.</i></p> <p>100% of the year 1 cohort are achieving at or above the expected level. 18% of the year 2 cohort are achieving at or above the expected level. 36% of the year 3 cohort are achieving at or above the expected level. 57% of the year 4 cohort are achieving at or above the expected level. 65% of the year 5 cohort are achieving at or above the expected level</p> <p>70 Year 2 to 5 students are writing below or well below the expected NZC level. (33 of whom are Year 3 students) N.B. There is some discrepancy in year 0-3 data due to time at school compared to end of year data.</p>	<p>Year 3: That the identified 32 students will make accelerated progress toward writing at the expected NZC level by December 2021 - Level 1iii / early Level 2</p>	<p>Year 3 - 32 students:</p> <ul style="list-style-type: none"> • 3 students left • 12 students made accelerated progress to Level 2 • 14 students made a year's progress to Level 1iii • 3 students made minimal progress 	<p>Teaching of phonics - Yolanda Soryl.</p> <p>Scope and Sequence plans following sequence based on Ministry decodables.</p> <p>Teachers will continue to develop their knowledge of the learning progressions, and engagement with the PaCT Writing Framework.</p> <p>Teachers will ensure all students write every day. Teachers will use a variety of writing opportunities and experiences to engage students in writing (mahi tahi, wānanga).</p>

2021 Strategic Goal 1: Enhance effective teaching and learning

Annual Goal 3: To accelerate the Mathematics achievement of a targeted group of year 4, year 5 and year 6 students to achieve at, or above, the expected NZ Curriculum Level

2021 Baseline data (end of 2020 data)	Expected achievement levels	Actual state of student learning Year ended 2021:	Analysis and Recommendations:
<p>Mathematics achievement across the school is at 65% (students working at or above the expected NZC level). 66% of Maori boys are working at or above the expected NZC level; whilst 83% of NZE boys are. 59% of Maori girls are working at or above the expected NZC level; whilst 60% of NZE girls are.</p> <p>100% of the year 1 cohort are achieving at or above the expected level.</p> <p>100% of the year 2 cohort are achieving at or above the expected level.</p> <p>40% of the year 3 cohort are achieving at or above the expected level.</p> <p>72% of the year 4 cohort are achieving at or above the expected level.</p> <p>12% of the year 5 cohort are achieving at or above the expected level</p> <p>51 Year 3 to 5 students are working below or well below the expected NZC level. N.B. There is some discrepancy in year 0-3 data due to time at school compared to end of year data.</p>	<p>Year 4: That the identified 14 students will make accelerated progress toward working at the expected NZC level by December 2021 - Level 2</p> <p>Year 5: That the identified 16 students will make accelerated progress toward working at the expected NZC level by December 2021 - early Level 3</p> <p>Year 6: That the identified 23 students will make accelerated progress toward working at the expected NZC level by December 2021 - Level 3</p>	<p>Year 4 -14 students:</p> <ul style="list-style-type: none"> 1 student left 1 student made accelerated progress to Level 3 11 students made a year's progress to Level 2 1 student made minimal progress <p>Year 5 -16 students:</p> <ul style="list-style-type: none"> 2 students made accelerated progress to Level 4 8 students made accelerated progress to Level 3 5 students made a year's progress to Level 2 1 student made minimal progress <p>Year 6 -23 students:</p> <ul style="list-style-type: none"> 2 students left 7 students made accelerated progress to Level 3 14 students made a year's progress to either Level 2 or 3 	<p>School wide PLD with Massey University - DMIC Developing Mathematical Inquiry Communities</p> <p>Teachers will continue to develop their knowledge of the learning progressions, and engagement with the PaCT Mathematics Framework.</p>

2021 Strategic Goal 3: Develop the wellbeing and resilience of all our students and staff
Annual Goal 4: Students' attendance will improve across the school

<p>2021 Baseline data (end of 2020 data)</p> <p>The present attendance count for 2020 is 75.1%. The Medical count is 5.1%. The F count is 10.8% (due to Covid-19 lockdown). Truant is 2.6%, followed by Explained with 1.6% and Justified at 1.4%</p> <p>Targeted Students:</p>	<p>Expected achievement levels:</p> <p>'Regular' attendance is defined for statistical purposes as 90% or higher. However, Ministry of Education analysis shows every day has a cumulative impact on a child's learning and there is no 'safe' level of non-attendance. Every day matters.</p> <p>These 18 students (12 families) will be at school for at least 90% of the current year. If the students are away their whanau will engage with us - reason for absence.</p>	<p>Actual state of student attendance Year ended 2021:</p> <p>Of the 18 students:</p> <ul style="list-style-type: none"> ● 3 students left ● 6 students had less than 5% improvement ● 2 students had between 5 and 9% improvement ● 6 students had between 10 and 19% improvement ● 1 student had 47% improvement 	<p>Analysis and Recommendations:</p> <p>Continue with what was done in 2021 - Teachers will check the absentee book daily. This is kept in the office and whanau are rung if they haven't rung in with an absence. Principal will be notified by the teacher when a child has had 3 days truant.</p> <p>The pastoral team will continue to include 'attendance' in their fortnightly SENCo meetings.</p> <p>The Learning Support Coordinator will continue to engage with the Engagement and Attendance roopu (Kahui Ako). She will make connections with whanau and actively support students' return to school after absence of any reason.</p> <p>Parents/ Caregivers will continue to have a variety of ways to engage with the school if their child is going to be absent:</p> <ul style="list-style-type: none"> ● Ring school - leave a message ● Facebook message ● Skool Loop message ● Text or ring cell phone or principal's phone ● Message Class Dojo
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