

ROYAL OAK PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1475

Principal: Megan Clotworthy

School Address: Chandler Avenue, Royal Oak, Auckland 1023

School Postal Address: Chandler Avenue, Royal Oak, Auckland 1023

School Phone: (09) 624 2800

School Email: admin@rops.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Archdeacon Michael Berry	Presiding Member	Elected	September 2022
Mrs Megan Clotworthy	Principal ex Officio	Appointed	
Ms Talia McNaughton	Deputy Presiding Member	Elected	September 2022
Mrs Georgina Shanks	Parent Representative	Elected	November 2023
Ms Jennifer Hoskin-Wyber	Parent Representative	Elected	November 2023
Ms Vasana Vanpraseuth	Parent Representative	Co-opted	September 2022
Mr Alec Tang	Parent Representative	Co-opted	September 2022
Mr Matthew Radich	Parent Representative	Selected	September 2022
Mrs Victoria Stewart	Staff Representative	Elected	September 2022

Accountant (In-house): Nemia Gariando

ROYAL OAK PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Royal Oak Primary School

Statement of Responsibility

For the year ended 31 December 2021

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Georgie Shanks

Full Name of Presiding Member

Megan Clotworthy

Full Name of Principal

G. Shanks

Signature of Presiding Member

M. J. Clotworthy

Signature of Principal

27-2-2023

Date:

27-02-2023

Date:

Royal Oak Primary 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	5,093,194	5,485,463	5,476,479
Locally Raised Funds	3	330,973	385,355	320,229
Interest Income		6,089	18,100	17,136
International Students	4	19,888	23,740	47,130
		5,450,144	5,912,658	5,860,974
Expenses				
Locally Raised Funds	3	5,784	1,000	5,599
International Students	4	1,334	1,650	4,324
Learning Resources	5	3,559,662	3,621,295	3,643,708
Administration	6	274,345	277,215	275,255
Finance		7,993	7,276	7,326
Property	7	1,371,944	1,870,465	1,764,168
Depreciation	11	166,029	173,858	167,695
Loss on Disposal of Property, Plant and Equipment		1,566	1,000	2,579
		5,388,657	5,953,759	5,870,654
Net Surplus / (Deficit) for the year		61,487	(41,101)	(9,680)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		61,487	(41,101)	(9,680)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Royal Oak Primary 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		1,065,358	1,065,357	1,075,038
Total comprehensive revenue and expense for the year		61,487	(41,101)	(9,680)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		15,093	-	-
Equity at 31 December		1,141,938	1,024,256	1,065,358
Retained Earnings		1,141,938	1,024,256	1,065,358
Reserves		-	-	-
Equity at 31 December		1,141,938	1,024,256	1,065,358

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.

Royal Oak Primary School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	596,729	427,297	410,793
Accounts Receivable	9	537,361	490,150	475,253
GST Receivable		22,526	20,000	26,473
Prepayments		18,873	-	26,085
Investments	10	320,000	250,000	520,000
		1,495,489	1,187,447	1,458,604
Current Liabilities				
Accounts Payable	12	606,690	591,633	633,977
Borrowings	13	15,472	15,472	15,472
Revenue Received in Advance	14	10,435	10,435	18,745
Provision for Cyclical Maintenance	15	19,567	-	28,788
Finance Lease Liability	16	44,871	34,787	40,217
Funds held for Capital Works Projects	18	128,364	-	158,511
Funds for Resource Teachers of Learning & Behaviour services	19	22,741	-	37,081
		848,140	652,327	932,791
Working Capital Surplus/(Deficit)		647,349	535,120	525,813
Non-current Assets				
Investments	10	542	540	568
Property, Plant and Equipment	11	607,992	600,003	660,264
		608,534	600,543	660,832
Non-current Liabilities				
Borrowings	13	7,813	7,512	23,285
Provision for Cyclical Maintenance	15	75,125	75,125	45,657
Finance Lease Liability	16	30,508	28,270	51,843
Funds held in Trust	17	502	500	502
		113,948	111,407	121,287
Net Assets		1,141,938	1,024,256	1,065,358
Equity		1,141,938	1,024,256	1,065,358

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

Royal Oak Primary School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		956,119	982,025	1,155,941
Locally Raised Funds		333,368	386,355	319,527
International Students		11,740	14,175	29,412
Goods and Services Tax (net)		3,947	-	(81,472)
Payments to Employees		(741,364)	(871,237)	(990,227)
Payments to Suppliers		(419,611)	(392,164)	(448,718)
Interest Paid		(7,993)	(7,276)	(7,326)
Interest Received		7,035	17,600	17,265
Net cash from/(to) Operating Activities		143,241	129,478	(5,598)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(86,388)	(120,198)	(105,774)
Purchase of Investments		-	-	(19,989)
Proceeds from Sale of Investments		200,026	10	-
Net cash from/(to) Investing Activities		113,638	(120,188)	(125,763)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,093	-	-
Finance Lease Payments		(26,077)	(24,898)	(24,199)
Loans Received/ Repayment of Loans		(15,472)	22,984	38,757
Funds Administered on Behalf of Third Parties		(44,487)	-	(200,414)
Net cash from/(to) Financing Activities		(70,943)	(1,914)	(185,856)
Net increase/(decrease) in cash and cash equivalents		185,936	7,376	(317,217)
Cash and cash equivalents at the beginning of the year	8	410,793	419,921	728,010
Cash and cash equivalents at the end of the year	8	596,729	427,297	410,793

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, the use of land and buildings grant and expense, and non-cash component relating to TELA lease subsidy 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.

Royal Oak Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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) 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.

e) 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.

f) 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.

g) 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.

h) 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 to Crown Owned Assets	10-40 years
Board Owned Buildings	10-40 years
Furniture and equipment	3-10 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

i) 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.

j) 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

k) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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 international students, should the School be unable to provide the services to which they relate.

l) 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 Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

m) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

n) 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.

o) 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.

p) 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.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	815,218	812,852	879,132
Teachers' Salaries Grants	2,953,650	2,885,000	2,800,413
Use of Land and Buildings Grants	1,113,282	1,600,000	1,522,052
Other MoE Grants	211,044	187,611	274,882
	5,093,194	5,485,463	5,476,479

The school has not opted into the donations scheme for this year.

Government Grants include COVID-19 related grants of \$5,768 for the year ended 31 December 2021 (2020: \$20,776).

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	176,480	199,500	176,505
Curriculum related Activities - Purchase of goods and services	45,018	61,900	44,261
Fees for Extra Curricular Activities	3,447	-	2,392
Fundraising & Community Grants	7,059	9,300	4,291
Other Revenue	98,969	114,655	92,780
	330,973	385,355	320,229
Expenses			
Extra Curricular Activities Costs	3,283	-	2,736
Fundraising and Community Grant Costs	2,501	1,000	836
Other Locally Raised Funds Expenditure	-	-	2,027
	5,784	1,000	5,599
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	325,189	384,355	314,630

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	2	1	14
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
International Student Fees	19,888	23,740	47,130
Expenses			
Student Recruitment	-	650	2,160
Other Expenses	1,334	1,000	2,164
	1,334	1,650	4,324
<i>Surplus/ (Deficit) for the year International Students</i>	18,554	22,090	42,806

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	93,856	114,370	84,154
Equipment Repairs	223	500	-
Information and Communication Technology	32,269	33,025	32,210
Library Resources	2,213	2,000	2,132
Employee Benefits - Salaries	3,418,110	3,453,700	3,519,811
Staff Development	12,991	17,700	5,401
	<u>3,559,662</u>	<u>3,621,295</u>	<u>3,643,708</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,000	8,000	7,820
Board Fees	4,120	3,240	3,240
Board Expenses	8,316	9,500	11,733
Communication	4,533	5,500	6,839
Consumables	4,842	6,950	5,627
Other	2,964	1,800	2,039
Employee Benefits - Salaries	213,684	210,400	208,729
Insurance	10,736	10,600	10,225
Service Providers, Contractors and Consultancy	16,150	21,225	19,003
	<u>274,345</u>	<u>277,215</u>	<u>275,255</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,808	7,800	12,663
Consultancy and Contract Services	55,958	60,450	57,649
Cyclical Maintenance Provision	26,647	35,715	8,566
Grounds	11,273	7,000	6,953
Heat, Light and Water	31,508	39,000	34,729
Repairs and Maintenance	42,353	40,000	43,917
Use of Land and Buildings	1,113,282	1,600,000	1,522,052
Security	18,953	13,500	14,857
Employee Benefits - Salaries	65,162	67,000	62,782
	<u>1,371,944</u>	<u>1,870,465</u>	<u>1,764,168</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 represent 5% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	496,729	327,297	290,793
Short-term Bank Deposits	100,000	100,000	120,000
Cash and cash equivalents for Statement of Cash Flows	<u>596,729</u>	<u>427,297</u>	<u>410,793</u>

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

Of the \$596,729 Cash and Cash Equivalents, \$128,364 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the Schools Investment Package (SIP) for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$596,729 Cash and Cash Equivalents, \$22,741 is held by the School on behalf of the RTLB cluster. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,168	2,000	3,725
Receivables from the Ministry of Education	72,239	-	21,638
Interest Receivable	1,135	2,000	2,081
Teacher Salaries Grant Receivable	462,819	486,150	447,809
	<u>537,361</u>	<u>490,150</u>	<u>475,253</u>
Receivables from Exchange Transactions	2,303	4,000	5,806
Receivables from Non-Exchange Transactions	535,058	486,150	469,447
	<u>537,361</u>	<u>490,150</u>	<u>475,253</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	320,000	250,000	520,000
Non-current Asset			
Long-term Bank Deposits	542	540	568
Total Investments	<u>320,542</u>	<u>250,540</u>	<u>520,568</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	163,960	-	-	-	(12,010)	151,950
Furniture and Equipment	243,058	33,848	-	-	(71,342)	205,564
Information and Communication Technology	33,612	35,507	-	-	(19,197)	49,922
Leased Assets	86,206	28,938	-	-	(46,331)	68,813
Library Resources	133,428	17,030	(1,566)	-	(17,149)	131,743
Balance at 31 December 2021	<u>660,264</u>	<u>115,323</u>	<u>(1,566)</u>	<u>-</u>	<u>(166,029)</u>	<u>607,992</u>

The net carrying value of equipment held under a finance lease is \$68,813 (2020: \$86,209)

Leased assets held under finance lease includes RTLB related leased equipment with net carrying value of \$21,236 (2020: \$22,019)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	408,852	(256,905)	151,950	408,853	(244,893)	163,960
Furniture and Equipment	1,379,466	(1,173,899)	205,564	1,352,900	(1,109,842)	243,058
Information and Communication Technology	265,306	(215,385)	49,922	274,848	(241,236)	33,612
Leased Assets	173,807	(104,994)	68,813	168,097	(81,891)	86,206
Library Resources	384,581	(252,837)	131,743	380,240	(246,812)	133,428
Balance at 31 December	2,612,012	(2,004,020)	607,992	2,584,938	(1,924,674)	660,264

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	14,507	35,500	36,473
Accruals	114,380	84,120	136,653
Employee Entitlements - Salaries	462,819	458,013	447,809
Employee Entitlements - Leave Accrual	14,984	14,000	13,042
	606,690	591,633	633,977
Payables for Exchange Transactions	606,690	591,633	633,977
	606,690	591,633	633,977

The carrying value of payables approximates their fair value.

13. Borrowings

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	15,472	15,472	15,472
Loans due after one year	7,813	7,512	23,285
	23,285	22,984	38,757

The school recognises RTLB related borrowings at 31 December 2021 of \$23,285 (31 December 2020: \$38,757). The RTLB cluster entered into an agreement with Two Degrees to purchase iPhones under a mobile repayment plan. The full price of the iPhones is repaid in 36 monthly instalment of \$1,289, with no interest charged.

14. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	10,435	10,435	18,583
Other revenue in Advance	-	-	162
	10,435	10,435	18,745

15. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	74,445	74,445	211,253
Increase/ (decrease) to the Provision During the Year	26,647	35,715	8,566
Use of the Provision During the Year	(6,400)	(35,035)	(145,374)
Provision at the End of the Year	94,692	75,125	74,445
Cyclical Maintenance - Current	19,567	-	28,788
Cyclical Maintenance - Term	75,125	75,125	45,657
	94,692	75,125	74,445

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	49,789	34,787	46,647
Later than One Year and no Later than Five Years	31,701	28,271	53,016
Future Finance Charges	(6,111)	-	(7,603)
	<u>75,379</u>	<u>63,058</u>	<u>92,060</u>
Represented by			
Finance lease liability - Current	44,871	34,787	40,217
Finance lease liability - Term	30,508	28,271	51,843
	<u>75,379</u>	<u>63,058</u>	<u>92,060</u>

17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Non-current	502	500	502
	<u>502</u>	<u>500</u>	<u>502</u>

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.

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Permanent Shade Structure (MoE SIP project)	149,500	-	-	-	149,500
5YP - Site Drainage	-	8,100	(9,000)	-	(900)
5YP - Block 6, 6a, & 8 Refurbishment	9,011	-	(21,792)	-	(12,781)
5YP - Block 2,3,10, D & Senior Partial Spouting Replacement	-	22,500	(22,863)	363	-
Administration Upgrade - MoE SIP & BOT combined	-	-	(7,455)	-	(7,455)
Totals	<u>158,511</u>	<u>30,600</u>	<u>(61,110)</u>	<u>363</u>	<u>128,364</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	149,500
Funds Due from the Ministry of Education	(21,136)
	<u>128,364</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Permanent Shade Structure (MoE SIP project)	-	180,000	(30,500)	-	149,500
5YP - Stage 4 roofing	(7,198)	7,198	-	-	-
5YP - Block 6, 6a, & 8 refurbishment	392,460	-	(383,449)	-	9,011
Totals	<u>385,262</u>	<u>187,198</u>	<u>(413,949)</u>	<u>-</u>	<u>158,511</u>

19. Funds for Resource Teachers of Learning and Behaviour Services (RTLB)

Royal Oak Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds held at beginning of the year	37,081	37,081	3,547
Revenue			
Teachers' Salary Grant	2,992,364	2,900,000	2,884,081
Administration Grant	103,118	103,118	102,507
Learning Support Funding	195,197	195,197	193,264
Travel Grant	107,097	107,097	107,097
Other Revenue	58,308	26,937	48,834
	3,456,084	3,332,349	3,335,783
Total funds available	3,493,165	3,369,430	3,339,330
Expenses			
Employee Benefit - Salaries	2,992,364	2,900,000	2,884,081
Administration	149,705	121,036	121,984
Learning Support	195,172	195,197	190,213
Travel	82,796	114,197	78,419
Other Expenses	7,064	15,000	6,018
	3,427,101	3,345,430	3,280,715
Purchase of Assets	43,323	24,000	21,534
Funds Held at Year End	22,741	-	37,081
Equity	22,741	-	37,081

20. 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.

21. 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 \$
Board Members		
Remuneration	4,120	3,240
Leadership Team		
Remuneration	828,593	812,002
Full-time equivalent members	7	7
Total key management personnel remuneration	832,713	815,242

There are eight members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has a Finance committee (three members) that occasionally meet before the regular Board meeting. As well as the regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider personnel matters relating to the vaccine mandate.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0-5	0-5

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	8.00	5.00
110-120	3.00	-
130-140	1.00	2.00
	12.00	7.00

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

22. 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	-	-

23. 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.

24. Commitments

Capital Commitments

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

(a) \$121,200 contract for the construction of a permanent outdoor shade structure to be completed in 2022, which will be fully funded by the Ministry of Education. \$180,000 has been received of which \$30,500 has been spent on the project to date as disclosed in note 18.

(Capital commitments at 31 December 2020: \$121,200)

25. 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	596,729	427,297	410,793
Receivables	537,361	490,150	475,253
Investments - Term Deposits	320,542	250,540	520,568
Total Financial assets measured at amortised cost	1,454,632	1,167,987	1,406,614

Financial liabilities measured at amortised cost

Payables	606,690	591,633	633,977
Borrowings - Loans	23,285	22,984	38,757
Finance Leases	75,379	63,057	92,060
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	705,354	677,674	764,794

26. Events After Balance Date

The school had flooding in all classrooms in the junior block on 27 January 2023. The carpets had been lifted/disposed of and classes have been temporarily held in the Hall and staffroom area. A report on the flooding event had been submitted to the Ministry, and we are currently waiting for funding from the Ministry for the emergency work.

27. Comparatives

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

28. RTLB Cluster Schools

The following schools are part of the RTLB cluster as detailed in Note 19.

Cornwall Park School	Baradene College	Bailey Road School
Ellerslie School	Glendowie College	Churchill Park School
Mangere Bridge School	Kohimarama School	Glen Innes School
Marcellin College	Meadowbank School	Glen Taylor School
Michael Park School	Mt Carmel School	Glenbrae Primary School
Michael Park HS	Orakei School	Glendowie School
Onehunga High School	Parnell School	Panmure Bridge School
Onehunga Primary School	Remuera Intermediate	Panmure District School
One Tree Hill College	Remuera Primary	Pt England School
Oranga School	Sacred Heart College	Ruapotaka School
Royal Oak Intermediate School	Selwyn College	Sommerville School
Royal Oak School	St Heliers School	St Patrick's School (Panmure)
St Joseph's School (Onehunga)	St Ignatius School (St Heliers)	St Pius X School (Glen Innes)
St Mary's Ellerslie	St Joseph's School (Orakei)	Stanhope Road School
Te Papapa School	St Michael's School (Remuera)	Sylvia Park School
Waterlea Public School	Tamaki Primary School	Tamaki College
St Thomas School	Te Kura Maori o Puau Te Moananui -a-Kiwa	
Stonefields School	Victoria Avenue School	

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Independent Auditor's Report

To the readers of Royal Oak Primary School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Royal Oak Primary School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed late

Our audit was completed on 2 March 2023. This is the date at which our opinion is expressed.

We acknowledge that our audit was completed later than the required date of 31 May 2022 under the Education and Training Act 2020. This was due to the auditor shortage in New Zealand.

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.

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; and
- We assess the risk of material misstatement arising from the 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, kiwisport report, and annual 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 Royal Oak Primary School.

A handwritten signature in blue ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Royal Oak Primary School Annual Report 2021

Royal Oak Primary School is focused on student achievement and wellbeing. Achievement levels are regularly monitored, and programmes provided to have as many students as possible reach or exceed expected curriculum levels. An increased emphasis on staff and student wellbeing, and high levels of positive parent participation support increased engagement in learning from students and teachers. The school's strategic plan forms the basis of how decisions are made throughout the year. In 2021, academic targets were significantly affected by the impact of COVID-19. However, it is pleasing to report that qualitative data suggests a happy and inclusive learning environment.

2021 followed a similar pathway to 2020 regarding the impact of COVID-19. Learning was even more disrupted with the change in alert levels. We quickly developed a flexibility to enable us to work remotely and connect with our tamariki and whānau online. With BYOD operating within the Senior School, this became more seamless as we progressed through alert levels. We distributed devices and a large number of hard packs to a growing number of families during the various lockdowns. Our distance learning/hybrid learning capability continues to grow.

Development in creating positive relationships, utilising the Ministry of Education's PB4L (Positive Behaviour for Learning) programme, has continued progress in this work. Restorative Practice is a key aspect of this mahi and this became more embedded in our practice in 2021. Gains continue to be made in students being better equipped to self-manage their behaviour using schoolwide behaviour expectations and strategies. All teachers are trained in IYT (Incredible Years Teaching).

Roseanne Gibson, manager of Cluster 8 RTLB (Ngā Manu āwhina), has continued to work closely with the principal to develop a strong and effective RTLB cluster. There are 30 RTLB employed and additional part time specialist support staff and the cluster is seen nation-wide as high performing.

School property is well maintained following the 10 Year Property Plan/5YA. Flexible Learning Environments provide a model for sharing strengths, guiding practice and supporting academic acceleration. Classrooms are bright and attractive, well-resourced and furnished and reflect inclusive learning programmes. All proposed projects that were to be funded by the SIP money were delayed due to COVID-19 and have been pushed through to 2022.

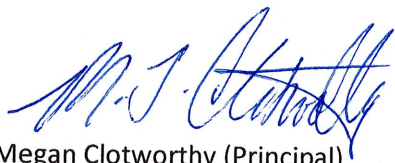
Excellent links exist between the Parent Group and the school and, as a result, the parent community is very active in supporting the school in significant fundraising. This is a key factor in the provision of additional school resources and also in networking within our multicultural community. They managed to have the Food Festival, which is a key fundraiser, in Term 1; however due to COVID-19, Terms 3 and 4 were majorly disrupted in regards to fundraising events (or any other social or planned events).

The Board of Trustees is a dedicated and committed group of parents. The Board is active in policy review and the meetings are heavily focused on raising student achievement and reporting in relation to the National Education and Learning Priorities (NELP) and progress with the Strategic Plan.


Staff recruitment, when needed, does not pose too much of a problem. As Royal Oak Primary School is a sought after place to work, the school leaders generally recruit strong and capable staff. There has been some movement of whānau out of the area due to COVID, which has resulted in a slight decline in roll. It is

expected that this should be offset by Kainga Ora housing developments being completed within the school zone.

Royal Oak Primary School has a strong and focused leadership team. The school is proactive in its desire for high student achievement, building positive and inclusive links with the diverse community and in supporting its staff. There continue to be high levels of trust and respect within the school community.



Megan Clotworthy (Principal)
March 2022



Michael Berry (Board Chair)

Analysis of Variance Reporting



School Name:	Royal Oak Primary School	School Number:	1475
Strategic Aim: Denotes link to Kahui Ako goals	<ol style="list-style-type: none"> 1. To further develop effective pedagogy and student agency within innovative learning environments through local curriculum, future-focused programmes and digital literacy.(NELP Objective: 1/2/3/4) 2. To continue to build an inclusive and nurturing community recognising our bicultural heritage with an on-going focus on wellbeing and culturally responsive practices. (NELP Objective: 1/2) 3. Continue to provide a future focused curriculum(NELP Objective: 1/2/3/4) 		
Annual Aim:	<p>To raise levels of reading and mathematics achievement of Pasifika students. To raise the rate of progress for all Māori students deemed at risk of not achieving at the expected level in reading. To raise the achievement levels in writing of Year 4-6 students</p>		
Target:	<ol style="list-style-type: none"> 1. Pasifika Mathematics: To have 75% of students achieving at or above the expected curriculum level. 2. Pasifika Reading: To have 75% of students achieving at or above the expected curriculum level. 3. Māori Reading: To have 80% of students achieving at or above the expected curriculum level. 4. Year 4/5/6 Writing: To have 80% of students achieving at or above the expected curriculum level. 		
Baseline Data:	<p>Target 1: 33.3% of Pasifika ākonga achieved at or above the expected curriculum level in Mathematics Target 2: 41.7% of Pasifika ākonga achieved at or above the expected curriculum level in Reading Target 3: 52.6% of Māori ākonga achieved at or above the expected curriculum level in Reading Target 4: 57.7% of Year 4-6 ākonga achieved at or above the expected curriculum level in Writing</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Teachers analysed assessment data and set next learning steps with students early in term one.</p> <p>Data shared at parent goal setting conferences and areas of concern and strength noted.</p> <p>A rigorous approach to school review expectations led by senior managers.</p> <p>Teachers created targeted programmes to support learning needs.</p> <p>Moderation of OTJ's- data was gathered each term with teachers making OTJ's and sharing the evidence used to make this.</p> <p>Teacher judgments were compared and discussed.</p> <p>Moderation practices continued.</p> <p>A number of small intervention groups for target students introduced where and when possible.</p> <p>Target students are regularly tracked by teachers and senior managers.</p>	<p>Target 1: 33.3% of Pasifika ākonga achieved at or above the expected curriculum level in Mathematics</p> <p>Target 2: 41.7% of Pasifika ākonga achieved at or above the expected curriculum level in Reading</p> <p>Target 3: 52.6% of Māori ākonga achieved at or above the expected curriculum level in Reading</p> <p>Target 4: 57.7% of Year 4-6 ākonga achieved at or above the expected curriculum level in Writing</p> <p>Senior Managers and teachers were increasingly focused on tracking the target groups.</p> <p>Effective, explicit teaching strategies were shared.</p> <p>Continued moderation of reading, writing and mathematics schoolwide.</p>	<p>COVID-19 HAS HAD AN ENORMOUS IMPACT ON OUR RESULTS AND TARGETS FOR 2021. Due to many reasons including lack of engagement with Distance Learning, anxiety regarding returning to school, total disengagement with kura, illness in families, time away from face to face learning etc.</p> <p>A variance below may be attributed to transition to the next curriculum level. We have noticed this can occur at the transition from Level 2 to Level 3. This will be tracked closely. These will continue to be targets in 2022.</p> <p>COVID 19 also impacted on some of our Māori and Pasifika families as they were hesitant to return to school and some did not engage with distance learning.</p> <p>We have a number of Māori and Pasifika learners who have been diagnosed with specific learning needs.</p>	<p>Targets are set: To have 75%+ achieving at or above expected level in Mathematics for Pasifika students.</p> <p>To have 75%+ achieving at or above expected level in Reading for Pasifika students</p> <p>To have 80% achieving at or above expected level in Reading for Māori students.</p> <p>To have 80% of Year 4-6 students achieving at or above the expected curriculum level.</p> <p>PACT will be used to moderate writing across the school A strong focus will be made on the learning progressions – particularly in writing.</p> <p>Small, target groups will be identified for all curriculum areas. These groups will be tracked closely by teachers and senior leaders.</p>

Collaborative spaces allowed more frequent one on one support situations where and when possible.

Increased targeted intervention.

Team leaders and senior leaders will continue to regularly monitor data and work with teams on effective practices focusing on target students).

Collaborative practices will have a planned component for one on one and small group teaching

.6 (Board funded) Maths intervention teacher employed to support mathematics

ESOL teacher employed and a focus on oral language, supported by ELAs – English Language Assistants who work supporting small groups in class.

Quick 60 groups to include target students

Phonological groups to include target students

Stuctured Literacy Programme

Continue to work on teacher recogintion of unconscious bias and how this can impact on learning.

Mahi Tahi evenings – to get to know whānau and ways in which you can connect with whānau to support the tamariki's learning.

			Focus on teaching Māori as Māori.
Planning for next year:			
<p> Mahi Tahi evenings to build relationships with whānau Consult with our Pasifika and Māori communities Structured Literacy approach continued Support provided by Sandra Powell for small maths group targeted intervention (Board funded position .6) Emphasis on Teacher Inquiry through the Professional Growth Cycle – all teachers to have personal teaching inquiry focused on improving achievement of target students. Quick 60 and Phonological intervention programmes for target students in literacy Target students tracked through work within Kahui Ako PACT tool introduced across the school to be used to track writing progress Twice yearly reporting to the Board on achievement Continued development of culturally responsive practice across the school Continued opportunities made available to ensure all students have a chance to excel or enjoy interest-based learning, including learning through play in Years 1 and 2, Passion projects in Year 3 and 4 and Free-thinking work in Year 5 and 6. Tumuaki involved in Springboard Trust Strategic Planning Programme A number of kaiako enrolled to take part in MoE funded Te Reo language learning 25-week programme Continue with MoE funded PL (100 hours) with Rebecca Remington re Local Curriculum development and Digital Literacy Te Tiriti workshop for all staff – provided by Evaluation Associates as a pilot programme (free of charge) </p>			

KiwiSport 2021

KiwiSport is a Government funding initiative to support students' participation in sport. In 2021, we greatly appreciated receiving KiwiSport funding of \$8,266 as part of our Operations Grant.

This funding covered the following initiatives that took place during a COVID interrupted year..

A learning support person was employed to work during break times to supervise games. The games were carefully timetabled so that all children in the school were able to participate in various games/sport activities. This has meant that every child in our school has had increased physical education experiences.

The learning support person was also engaged in coaching Netball which included children in Years 4 to 6.