

# ST MATTHEW'S SCHOOL (MARTON)

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 2456

**Principal:** Tumua Palaaia

**School Address:** 25 Ross Street

**School Postal Address:** P O Box 41, Marton, 4710

**School Phone:** 06 327 7945

**School Email:** office@stmatthewsmarton.school.nz

**Accountant / Service Provider:**

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

# ST MATTHEW'S SCHOOL (MARTON)

Annual Report - For the year ended 31 December 2021

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
	<b>Other Information</b>
	Members of the Board
	Kiwisport
	Analysis of Variance

# St Matthew's School (Marton)

## 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.

Amanda Glasgow

Full Name of Presiding Member

Teresa Palacios

Full Name of Principal

A Glasgow

Signature of Presiding Member

TPalacios

Signature of Principal

31 May 2022

Date:

31 May 2022

Date:

## St Matthew's School (Marton)

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	452,217	398,131	411,875
Locally Raised Funds	3	30,952	18,000	21,514
Use of Land and Buildings Integrated		71,000	91,092	113,600
Interest Income		43	-	192
		<u>554,212</u>	<u>507,223</u>	<u>547,181</u>
<b>Expenses</b>				
Locally Raised Funds	3	4,769	3,800	4,321
Learning Resources	4	332,530	317,919	299,909
Administration	5	87,537	49,520	65,521
Finance		821	820	1,137
Property	6	88,094	121,380	137,962
Depreciation	10	11,923	10,410	11,919
Loss on Disposal of Property, Plant and Equipment		-	-	152
		<u>525,674</u>	<u>503,849</u>	<u>520,921</u>
<b>Net Surplus / (Deficit) for the year</b>		28,538	3,374	26,260
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>28,538</u></u>	<u><u>3,374</u></u>	<u><u>26,260</u></u>

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

**St Matthew's School (Marton)**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		46,136	18,755	18,682
Total comprehensive revenue and expense for the year		28,538	3,374	26,260
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,118	-	1,194
Contribution -Capital Equipment Grant		4,901	-	-
<b>Equity at 31 December</b>		80,693	22,129	46,136
Retained Earnings		80,693	22,129	46,136
<b>Equity at 31 December</b>		80,693	22,129	46,136

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.

## St Matthew's School (Marton) Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	109,998	11,854	74,733
Accounts Receivable	8	25,996	18,351	23,651
Prepayments		1,636	1,318	3,810
Inventories	9	-	1,727	-
		137,630	33,250	102,194
<b>Current Liabilities</b>				
GST Payable		7,016	7,254	7,626
Accounts Payable	11	32,169	27,311	28,120
Revenue Received in Advance	12	-	-	3,000
Provision for Cyclical Maintenance	13	54,545	-	54,000
Finance Lease Liability	14	3,419	4,385	4,062
		97,149	38,950	96,808
<b>Working Capital Surplus/(Deficit)</b>		40,481	(5,700)	5,386
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	49,237	42,010	49,608
		49,237	42,010	49,608
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	7,175	7,176	3,588
Finance Lease Liability	14	1,850	7,005	5,270
		9,025	14,181	8,858
<b>Net Assets</b>		80,693	22,129	46,136
<b>Equity</b>		80,693	22,129	46,136

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

**St Matthew's School (Marton)**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		163,228	160,623	168,812
Locally Raised Funds		27,952	18,000	24,514
Goods and Services Tax (net)		(610)	-	372
Payments to Employees		(79,024)	(72,996)	(72,167)
Payments to Suppliers		(66,788)	(119,825)	(73,374)
Interest Paid		(821)	(820)	(1,137)
Interest Received		43	-	193
Net cash from/(to) Operating Activities		43,980	(15,018)	47,213
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(6,650)	(9,000)	(9,924)
Net cash from/(to) Investing Activities		(6,650)	(9,000)	(9,924)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,118	-	1,194
Finance Lease Payments		(3,183)	(4,642)	(4,264)
Net cash from/(to) Financing Activities		(2,065)	(4,642)	(3,070)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>35,265</b>	<b>(28,660)</b>	<b>34,219</b>
Cash and cash equivalents at the beginning of the year	7	74,733	40,514	40,514
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>109,998</b>	<b>11,854</b>	<b>74,733</b>

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

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

# St Matthew's School (Marton)

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

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

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

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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 Proprietor 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 Proprietor 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	5-75 years
Furniture and Equipment	5-20 years
Information and Communication Technology	3-5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



## **k) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **l) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

## **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## **n) Employee Entitlements**

### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

## **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

#### **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expenses.

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

#### **q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **r) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. 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	128,556	126,562	122,896
Teachers' Salaries Grants	253,646	237,508	237,995
Other MoE Grants	68,181	34,061	50,317
Other Government Grants	1,834	-	667
	452,217	398,131	411,875

The school has opted in to the donations scheme for this year. Total amount received was \$4,950.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	27,677	18,000	17,245
Fees for Extra Curricular Activities	1,088	-	502
Trading	1,579	-	1,253
Fundraising & Community Grants	608	-	2,514
	30,952	18,000	21,514
<b>Expenses</b>			
Extra Curricular Activities Costs	2,449	1,800	1,682
Trading	2,199	2,000	2,639
Fundraising & Community Grant Costs	121	-	-
	4,769	3,800	4,321
<i>Surplus for the year Locally raised funds</i>	26,183	14,200	17,193

The school received a grant from the TG Macarthy Trust for \$500 which is included in the Fundraising and Community Grants line in the above note.

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	20,708	23,880	23,009
Library Resources	981	900	810
Employee Benefits - Salaries	306,629	287,139	274,825
Staff Development	4,212	6,000	1,265
	332,530	317,919	299,909

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,975	4,250	3,681
Board Fees	3,915	4,000	3,515
Board Expenses	119	400	332
Communication	771	950	798
Consumables	326	355	256
Operating Lease	-	-	54
Other	12,153	8,350	10,308
Employee Benefits - Salaries	27,392	23,365	38,958
Insurance	1,805	2,750	2,723
Service Providers, Contractors and Consultancy	4,896	5,100	4,896
Healthy School Lunch Programme	32,185	-	-
	87,537	49,520	65,521

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	3,375	5,600	3,995
Cyclical Maintenance Provision	4,132	9,588	9,588
Grounds	764	1,700	1,348
Heat, Light and Water	4,063	4,700	3,620
Rates	2,009	2,500	2,019
Repairs and Maintenance	1,108	3,700	2,225
Use of Land and Buildings	71,000	91,092	113,600
Security	1,643	2,000	1,567
Consultancy And Contract Services	-	500	-
	88,094	121,380	137,962

In 2021, the Proprietor 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.

## 7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	109,998	11,854	74,733
Cash and cash equivalents for Statement of Cash Flows	109,998	11,854	74,733

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

### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,924	3,924	3,924
Receivables from the Ministry of Education	978	-	-
Interest Receivable	-	1	-
Teacher Salaries Grant Receivable	21,094	14,426	19,727
	<u>25,996</u>	<u>18,351</u>	<u>23,651</u>
Receivables from Exchange Transactions	4,902	3,925	3,924
Receivables from Non-Exchange Transactions	21,094	14,426	19,727
	<u>25,996</u>	<u>18,351</u>	<u>23,651</u>

### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Uniform Account	-	1,727	-
	<u>-</u>	<u>1,727</u>	<u>-</u>

### 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	9,696	688	-	-	(1,432)	<b>8,952</b>
Furniture and Equipment	16,551	2,763	-	-	(3,136)	<b>16,178</b>
Information and Communication Technolog	5,691	7,833	-	-	(2,081)	<b>11,443</b>
Leased Assets	9,129	-	-	-	(4,190)	<b>4,939</b>
Library Resources	8,541	268	-	-	(1,084)	<b>7,725</b>
<b>Balance at 31 December 2021</b>	<u>49,608</u>	<u>11,552</u>	<u>-</u>	<u>-</u>	<u>(11,923)</u>	<u><b>49,237</b></u>

The net carrying value of equipment held under a finance lease is \$4,939 (2020: \$9,129)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	28,781	(19,829)	<b>8,952</b>	28,093	(18,397)	<b>9,696</b>
Furniture and Equipment	96,611	(80,433)	<b>16,178</b>	93,849	(77,298)	<b>16,551</b>
Information and Communication Technolog	36,442	(24,999)	<b>11,443</b>	28,609	(22,918)	<b>5,691</b>
Leased Assets	22,885	(17,946)	<b>4,939</b>	22,885	(13,756)	<b>9,129</b>
Library Resources	40,604	(32,879)	<b>7,725</b>	40,336	(31,795)	<b>8,541</b>
<b>Balance at 31 December</b>	<u>225,323</u>	<u>(176,086)</u>	<u><b>49,237</b></u>	<u>213,772</u>	<u>(164,164)</u>	<u><b>49,608</b></u>

### 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	4,136	5,061	763
Accruals	2,650	3,574	3,681
Banking Staffing Overuse	3,189	2,928	2,928
Employee Entitlements - Salaries	21,094	14,426	19,727
Employee Entitlements - Leave Accrual	1,100	1,322	1,021
	<u>32,169</u>	<u>27,311</u>	<u>28,120</u>
Payables for Exchange Transactions	32,169	27,311	28,120
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>32,169</u>	<u>27,311</u>	<u>28,120</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income Received in Advance	-	-	3,000
	<u>-</u>	<u>-</u>	<u>3,000</u>

### 13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	57,588	(2,412)	48,000
Increase to the Provision During the Year	9,043	9,588	9,588
Adjustment to the Provision	(4,911)	-	-
Provision at the End of the Year	<u>61,720</u>	<u>7,176</u>	<u>57,588</u>
Cyclical Maintenance - Current	54,545	-	54,000
Cyclical Maintenance - Term	7,175	7,176	3,588
	<u>61,720</u>	<u>7,176</u>	<u>57,588</u>

#### 14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	4,084	4,385	4,883
Later than One Year and no Later than Five Years	2,290	7,005	6,374
Future finance charges	(1,105)	-	(1,925)
	5,269	11,390	9,332
<b>Represented by</b>			
Finance lease liability - Current	3,419	4,385	4,062
Finance lease liability - Term	1,850	7,005	5,270
	5,269	11,390	9,332

#### 15. Related Party Transactions

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

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

The Proprietor of the School (Roman Catholic Diocese of Palmerston North) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2021 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## 16. Remuneration

### Key management personnel compensation

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

	<b>2021 Actual \$</b>	<b>2020 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,915	3,515
 <i>Leadership Team</i>		
Remuneration	111,842	110,267
Full-time equivalent members	1.00	1.00
 Total key management personnel remuneration	115,757	113,782

There are 9 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. 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:

	<b>2021 Actual \$000</b>	<b>2020 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

	<b>2021</b>	<b>2020</b>
<b>Remuneration</b>	<b>FTE Number</b>	<b>FTE Number</b>
<b>\$000</b>		
100 - 110	-	-
	0.00	0.00

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

## 17. Compensation and Other Benefits Upon Leaving

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

	<b>2021 Actual</b>	<b>2020 Actual</b>
Total	-	-
Number of People	-	-

## 18. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 19. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2021 (Capital commitments at 31 December 2020: nil).

### (b) Operating Commitments

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

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	109,998	11,854	74,733
Receivables	25,996	18,351	23,651
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	135,994	30,205	98,384

### Financial liabilities measured at amortised cost

Payables	32,169	27,311	28,120
Finance Leases	5,269	11,390	9,332
Total Financial Liabilities Measured at Amortised Cost	37,438	38,701	37,452

## 21. Events After Balance Date

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

## 22. Comparatives

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

## 23. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SAINT MATTHEW'S SCHOOL (MARTON) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Saint Matthew's School (Marton) (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

-19-

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

-21-

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

*David Fraser*

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

## St Matthew's School (Marton)

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Tumua Pala'aia	Principal		
Matina Sefilino	Presiding Member	Elected	Mar 2022
Faiao Ieru	Parent Representative	Elected	Sep 2022
Amanda Glasgow	Parent Representative	Appointed	Sep 2022
Lynette Down	Staff Representative	Elected	Sep 2022
Tim Ryan	Proprietors Representative	Co-opted	May 2022
Mary Mc Naught	Proprietors Representative	Elected	Feb 2021
Nancy Wulf	Proprietors Representative	Elected	Sep 2022
Elizabeth Rayner	Proprietors Representative	Appointed	Sep 2022

## St Matthew's School (Marton)

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$547 (excluding GST). The funding was spent on sporting endeavours.

# Analysis of Variance Reporting



<b>School Name:</b>	St Matthew's School	<b>School Number:</b>	2456
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<b>Strategic Aim 2021:</b>	Provide equity and excellence in resourcing, learning experiences and teacher pedagogy, as well as, utilising the New Zealand Curriculum to increase the knowledge, understanding and achievement of each child.
<b>Annual Aim 2021:</b>	To increase the number of students achieving at, or above, the expectation for their Year Level in: <ul style="list-style-type: none"> <li>- Reading 70%</li> <li>- Maths 70%</li> <li>- Writing 70%</li> </ul>
<b>Target 2021:</b>	<p><u>Our 2021 targets:</u>  <u>Focus:</u> Y1-3 Pasifika and Maori students.          Analysis of 2020 end of year school-wide Reading and Math data identified this group as mostly working towards the expectation for their year level.</p> <p><u><b>ALL students will achieve At or Above the Expectation for each year level in Reading, Maths and Writing:</b></u></p> <ul style="list-style-type: none"> <li>* Provide creative and collaborative programme designs to enhance the learning progression of all students especially in Writing</li> <li>* Provide learning that draws on the strengths, interests and identified needs of learners</li> <li>* Create programmes that will be culturally responsive</li> <li>* Provide learning goals and progression alongside individual students and family (parents/whanau/aiga)</li> <li>* Effectively track individual student progression and establish benchmarks and expected checkpoints regularly (ERO recommendation April 2019)</li> <li>* Provide detailed curriculum planning to enable goals mentioned in this Annual Aim (ERO recommendation April 2019)</li> <li>* Engage in regular conversations (both coaching and teacher meetings) to increase teacher efficacy using PaCT and evaluation of teaching 'Is what we are doing making a difference?' Where to next?</li> <li>* Utilise external agencies to offer maximum support - RTLB, RTLIT, SLT, ESOL, Attendance officers, MOE advisor etc.</li> <li>* Establish culturally responsive partnerships with whanau/families/aiga to build parent/caregiver efficacy and regular home-support</li> <li>* Closely track attendance (ERO recommendation April 2019)</li> </ul>



# Tātaritanga raraunga

## Baseline Data:

### **Maths: At the end of 2020 -**

Ethnic Group	Gender	% Below	No# of Students
Samoan	Female	44%	4
	Male	56%	5
Maori	Female	67%	2
	Male	33%	1

### **Reading: At the end of 2020 -**

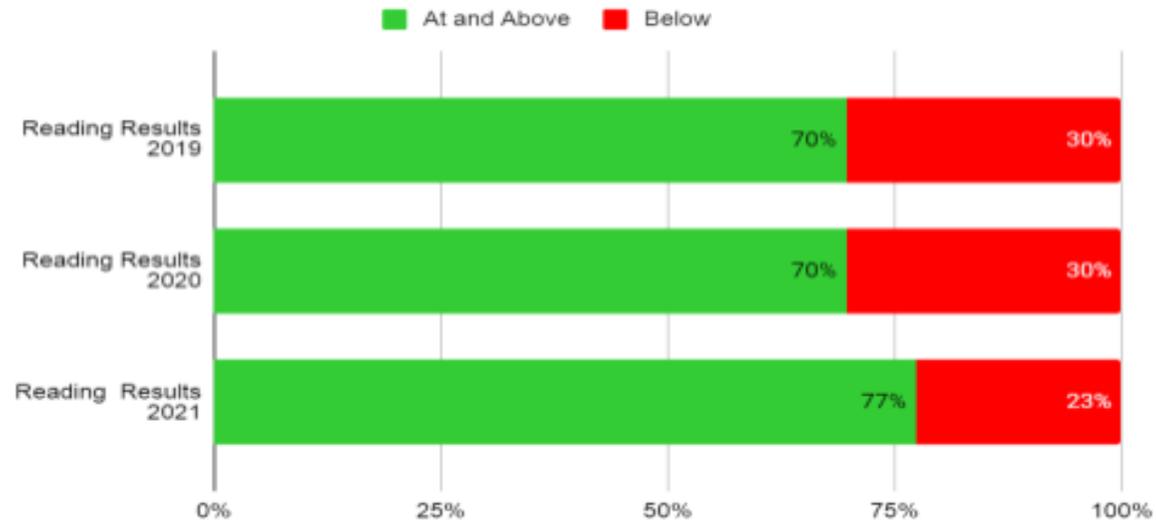
Ethnic Group	Gender	% Below	No# of Students
Samoan	Female	30%	3
	Male	30%	3
European	Female	0%	0
	Male	20%	2
Maori	Female	10%	1
	Male	10%	1

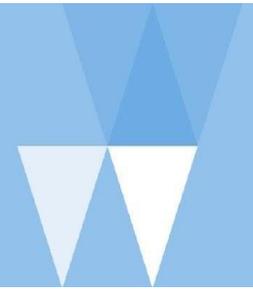


# Tātaritanga raraunga

## 3-Year Achievement Data for Reading - end of 2019 to end of 2021

### Annual Whole School Reading Data

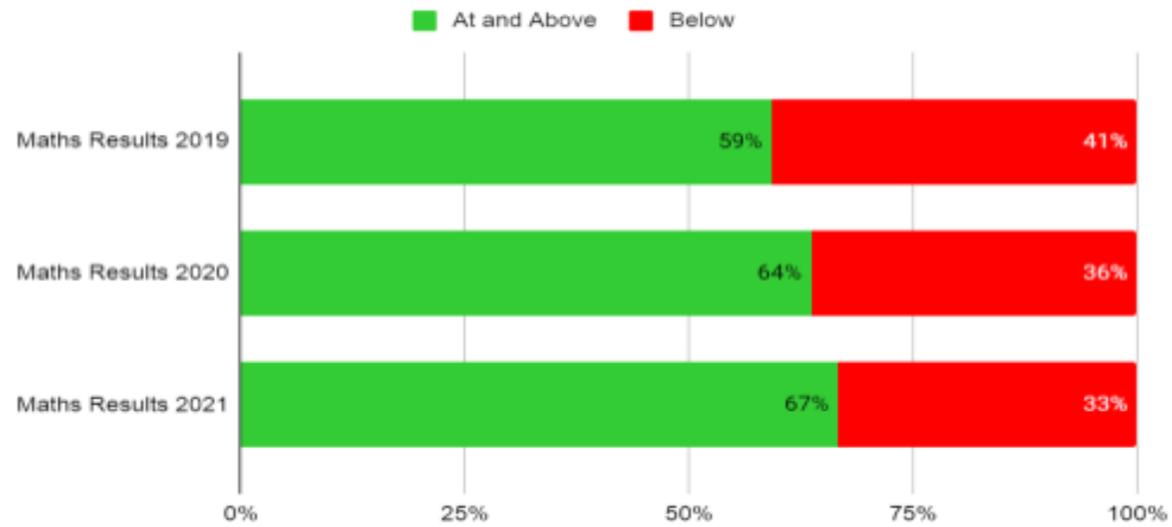


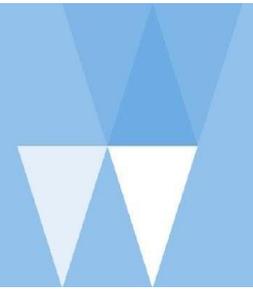


# Tātaritanga raraunga

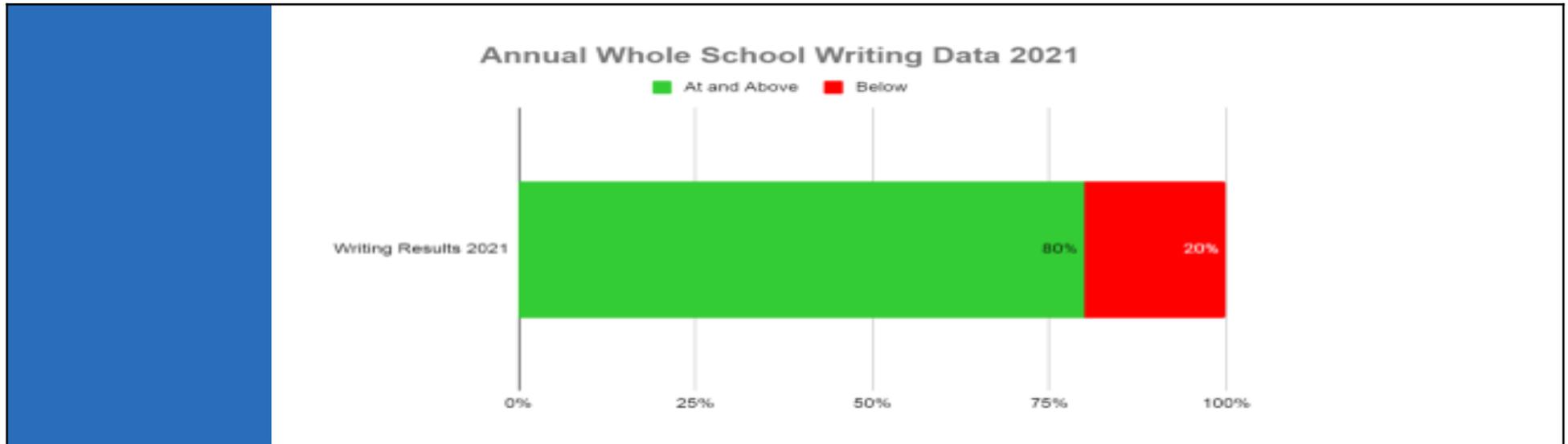
## 3-Year Achievement Data for Math - end of 2019 to end of 2021

### Annual Whole School Maths Data





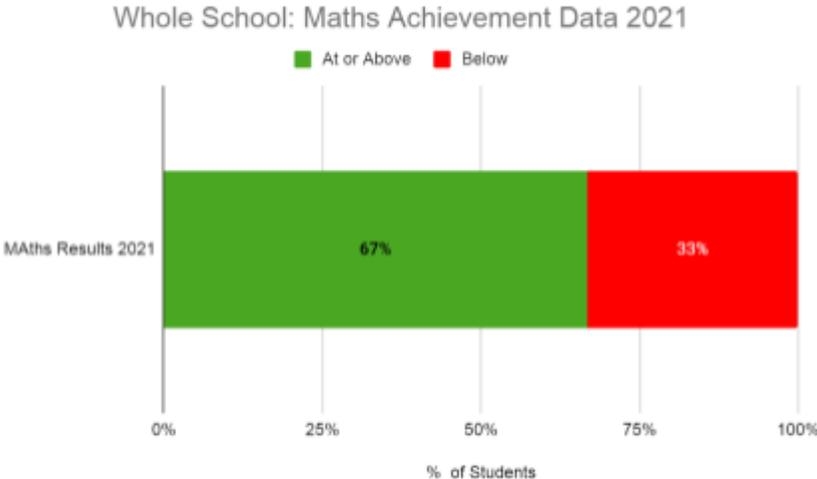
# Tātaritanga raraunga





## MATHS DATA ANALYSIS: FUNDAMENTALS

The following is a data analysis of what we have classified as our **fundamental** subjects

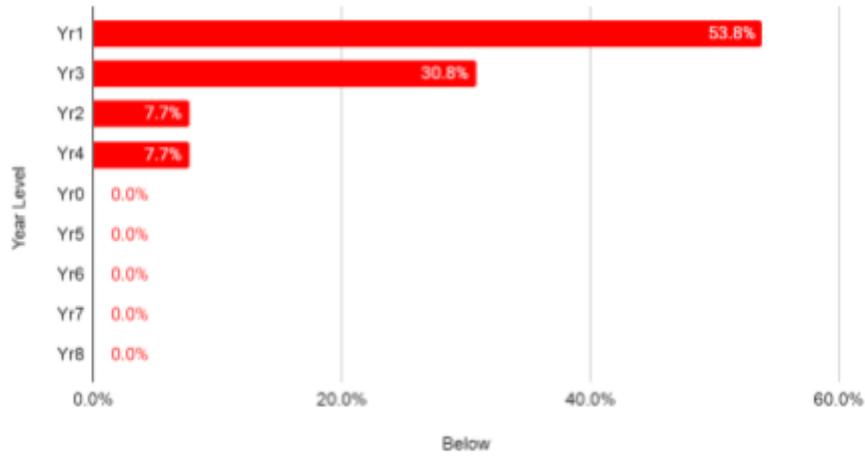
ACTIONS - What did we do?							
WHOLE SCHOOL MATHS ACHIEVEMENT DATA 2021	ACTIONS						
<p>Our 2021 Maths target was 70% of students At/Above. We proudly achieved 67% At/Above. We have 33% Below.</p> <p>Whole School: Maths Achievement Data 2021</p>  <table border="1"> <caption>Maths Results 2021 Data</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>At or Above</td> <td>67%</td> </tr> <tr> <td>Below</td> <td>33%</td> </tr> </tbody> </table>	Category	Percentage	At or Above	67%	Below	33%	<p><u>2021 Strategic Focus: Y1-3 Pasifika and Maori students</u></p> <ul style="list-style-type: none"> <li>• Employed an experienced new entrant teacher at the beginning of 2021 for the junior class</li> <li>• Established excellent rapport between the teacher, students and whānau</li> <li>• Reviewed data and learning needs - leadership and teacher</li> <li>• Engaged in regular focused teacher, teacher aide and leadership discussions and review of students' learning needs and progress</li> <li>• Purchased, introduced and used a new Maths programme resource at the start of 2021 - Prime Maths</li> <li>• Created new resources/activities to support learning in-school and at home</li> <li>• Employed a fixed term Teacher Aide funded through URF Urgent Response Fund. This blessed us with TAide support Mon-Friday weekly from Terms 1-4.</li> <li>• Created a safe space for Whānau-school partnership - shared understanding of the students' learning and support needed</li> <li>• Focused, daily teaching sessions</li> <li>• Encouragement and affirmation for students on-going</li> </ul> <p><u>Y4-8</u></p> <ul style="list-style-type: none"> <li>• Designed a Blended Learning Programme called Learning Pathways LP (started in 2020), carefully scaffolded with key learning tasks (knowledge/strategies) taken from NZCM, NZ Maths and GLOSS to enable structured, well-supported learning to grow. Each LP has been designed with key learning tasks. For example: addition, subtraction, multiplication, division, fractions, percentages, geometry, measurement.</li> <li>• Scaffolded student-knowledge and understanding of this new programme which involved reviewing and continuous refining. This continues to be reviewed, evaluated and refined</li> <li>• Nurturing teachers whom students respect and trust</li> <li>• Explicit teacher sessions for new learning, check-in workshops, small group</li> </ul>
Category	Percentage						
At or Above	67%						
Below	33%						

	<p>fundamentals</p> <ul style="list-style-type: none"><li>● Targeted group weekly on a Wednesday 9-12pm with an experienced teacher covering and integrating maths, reading and writing with other curriculum areas. The students LOVE these weekly sessions.</li><li>● Learning goals and daily reflections were introduced to encourage reflective learning and learning with a purpose</li><li>● Enabled equity of access to devices by providing one-to-one devices in-class and then devices for home learning 3-days a week (Mon-Weds)</li><li>● Utilised google classroom to set tasks, comments and partner with parents/whanau to view/discuss/follow up on the successful completion of tasks</li><li>● Allocated funding through our budget to leverage off apps with proven-success such as Maths Buddy, IXL, Khan Academy, Education Perfect and Mangahigh</li><li>● Students learning from and alongside other students has been amazing and continues to be a key part of day to day learning support. This works well for both the lead-student and student requiring help</li><li>● Planned weekly affirmation in school faith learning celebrations, newsletter, facebook</li><li>● On-going affirmations and feedforward through google classroom comments, matrix marking, comments in books, discussions with students</li><li>● We drive our values of Excellence 'is how we shine', Respect 'in what you say and do' and Service 'through leadership'. These set the foundations of the attitudes and values of our students, along with our faith and focus on building resilience.</li></ul>
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Maths analysis by Year Level, by Ethnic Group & Gender.

OUTCOMES - What happened? REASONS FOR THE VARIANCE - Why did it happen?																																																																																														
OUTCOMES			REASONS																																																																																											
<p>Contribution to At &amp; Above by Year Level 2021</p> <table border="1"> <caption>Contribution to At &amp; Above by Year Level 2021</caption> <thead> <tr> <th>Year Level</th> <th>Contribution</th> </tr> </thead> <tbody> <tr><td>Yr8</td><td>29.6%</td></tr> <tr><td>Yr5</td><td>22.2%</td></tr> <tr><td>Yr7</td><td>14.8%</td></tr> <tr><td>Yr0</td><td>11.1%</td></tr> <tr><td>Yr1</td><td>7.4%</td></tr> <tr><td>Yr6</td><td>7.4%</td></tr> <tr><td>Yr3</td><td>3.7%</td></tr> <tr><td>Yr4</td><td>3.7%</td></tr> <tr><td>Yr2</td><td>0.0%</td></tr> </tbody> </table>			Year Level	Contribution	Yr8	29.6%	Yr5	22.2%	Yr7	14.8%	Yr0	11.1%	Yr1	7.4%	Yr6	7.4%	Yr3	3.7%	Yr4	3.7%	Yr2	0.0%	<ul style="list-style-type: none"> <li>• Y0 data included</li> <li>• Y1-3 Purchased, introduced and used a new Maths programme resource at the start of 2021 - Prime Maths</li> <li>• Y1-3 Need to further align Prime Maths matrix with NZ Curriculum Numeracy and Maths levels</li> <li>• Y1-3 carefully scaffolded teaching sessions to ensure 'no gaps' in foundational learning</li> <li>• Y1 data includes a student whose learning needs - hearing and vision were in the process of being met at the start of schooling in 2021. Learning needs were not identified in the Early Childhood learning setting</li> <li>• Y4 includes a student whose second language is English and has only been in a NZ school for 2 years</li> <li>• Y8 includes a student whose visual learning needs were fully identified and met mid-way through the year. This made a huge difference to what the student could see and a positive and significant growth in self-esteem</li> </ul>																																																																							
Year Level	Contribution																																																																																													
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Contribution to Below by Year Level 2021



Y1-3

- A different matrix or a better comparative matrix needed to align Prime Maths with NZC levels.
- Time needed to imbed the Prime Maths learning
- Y0-1 data included in this AoV
- Some Y1s have been at school less than 6 months

Y4

- Has just finished her 2nd year at school
- Learning the concepts of add/sub to 20 in English

Contribution to 'Below' Maths results by Ethnic Group & Gender

Year Level	Contribution	Ethnicity	Female	Male	Grand Total
Year 1	53.8%	European	2	1	3
		Maori	1		1
		Samoan	2	1	3
Year 3	30.8%	European		1	1
		Indian	1		1
		Samoan	1	1	2
Year 2	7.7%	Samoan		1	1
Year 4	7.7%	Samoan	1		1

MATHS CURRICULUM EVALUATION - Where to next?	
LINK TO OUR STRATEGIC PLAN	NEXT STEPS
<p><u>2022</u> 75% At/Above for ALL year levels.</p> <p><u>Focus:</u> Current Year 2 and Year 4 students</p>	<ul style="list-style-type: none"> <li>● Review data and learning needs - leadership and teacher</li> <li>● Engage in regular focused teacher, teacher aide and leadership discussions and review of students' learning needs and progress</li> <li>● Year 4: Targeted group weekly on a Wednesday 9-12pm with an experienced teacher covering and integrating maths, reading and writing with other curriculum areas.</li> <li>● Review the new Maths programme resource quarterly - Prime Maths. How do we know it is making an impact?</li> <li>● Create new resources/activities to support learning in-school and at home</li> <li>● Continue to create a safe space for Whānau-school partnership - shared understanding of the students' learning and support needed</li> <li>● Focused, daily teaching sessions</li> <li>● Encouragement and affirmation for students on-going</li> <li>● Continuous improvements to learning programmes and pedagogy through teacher inquiry and regular reflections</li> <li>● Analyse and include PaCT Maths indicators</li> <li>● Wider coverage of Maths strand</li> <li>● Continue to integrate maths into S.T.R.E.A.M</li> </ul>

## READING DATA ANALYSIS: FUNDAMENTALS

The following is a data analysis of what we have classified as our **fundamental** subjects

ACTIONS - What did we do?	
	ACTION
<p style="text-align: center;"><b>Whole School: Reading Achievement Data 2021</b></p> <div style="text-align: center;"> <span style="color: green;">■</span> At or Above    <span style="color: red;">■</span> Below         </div> <p style="text-align: center;">Reading Results 2021</p> <p style="text-align: center;">77%      23%</p> <p style="text-align: center;">0%      25%      50%      75%      100%</p> <p style="text-align: center;">% of Students</p> <p>Notes: Our 2021 target was 70% of students At/Above. We have proudly achieved 77%.</p>	<p><u>2021 Strategic Focus: Y1-3 Pasifika and Maori students</u></p> <ul style="list-style-type: none"> <li>• Employed an experienced teacher at the beginning of 2021 for the junior class</li> <li>• Established excellent rapport between the teacher, students and whānau</li> <li>• Reviewed data and learning needs - leadership and teacher</li> <li>• Engaged in regular focused teacher, teacher aide and leadership discussions and review of students' learning needs and progress</li> <li>• Created new resources/activities to support learning in-school and at home</li> <li>• Employed a fixed term Teacher Aide funded through URF Urgent Response Fund. This blessed us with TAide support Mon-Friday weekly from Terms 1-4.</li> <li>• Created a safe space for Whānau-school partnership - shared understanding of the students' learning and support needed</li> <li>• Focused, daily teaching sessions</li> <li>• Encouragement and affirmation for students on-going</li> </ul> <p><u>Years 4-8</u></p> <ul style="list-style-type: none"> <li>• Nurturing teachers whom students respect and trust</li> <li>• Nurturing and supportive students tuakana/teina</li> <li>• Created a safe, enjoyable learning environment both at school and during the covid-19 lockdown (via zoom daily hui)</li> <li>• Explicit teacher sessions for new learning and leveled reading, check-in workshops, small group fundamentals</li> <li>• Targeted group weekly on a Wednesday 9-12pm with an experienced teacher covering and integrating maths, reading and writing with other curriculum areas. The students LOVE these weekly sessions.</li> <li>• Learning goals and daily reflections were introduced to encourage reflective learning and learning with a purpose</li> <li>• Enabled equity of access to devices by providing one-to-one devices in-class and then devices for home learning 3-days a week (Mon-Weds)</li> </ul>

	<ul style="list-style-type: none"><li>● Utilised google classroom to set tasks, comments and partner with parents/whanau to view/discuss/follow up on the successful completion of tasks</li><li>● Utilised online platforms to support learning such as Seesaw (activities), Education Perfect, Epic (during school hours) and Reading Plus (integrated into in-school and home learning)</li><li>● Students learning from students has been amazing and continues to be a key part of day to day learning support which works well for both the lead-student and student requiring help</li><li>● Planned weekly affirmation in school assembly, newsletter, facebook and on-going affirmations through google classroom comments, matrix marking, comments in books, discussions with students</li><li>● Blended Learning Reading programme carefully structured and scaffolded both at school and during the covid-19 lockdown through distance learning. Planning the reading programme involved looking at PaCT indicators to cover what students needed to know and understand.</li><li>● Teacher closely reviewed and adjusted the programme for continuous improvement</li><li>● We drove our values of Excellence 'is how we shine', Respect 'in what you say and do' and Service 'through leadership'. These set the foundations of the attitudes and values of our students, along with our faith and focus on building resilience.</li></ul>
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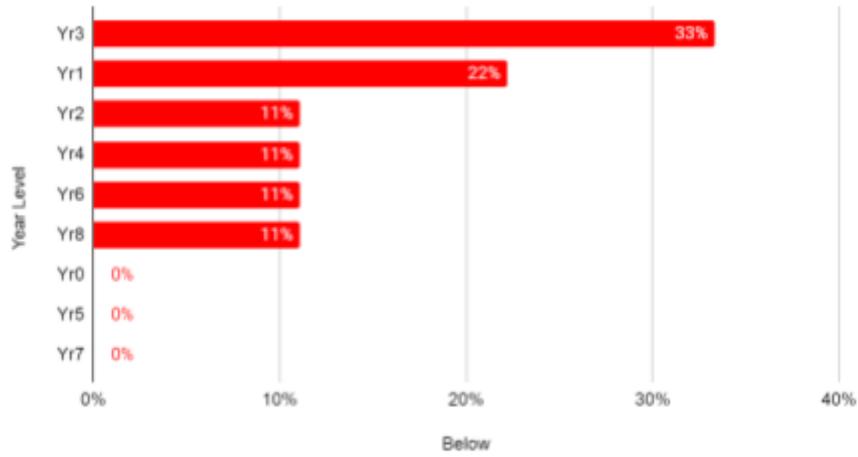
Reading Analysis by Year Level, by Ethnic Group & Gender.

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**Contribution to 'At/Above' Reading results by Ethnic Group & Gender**

Year Level	Contribution	Ethnicity	Female	Male	Total
Year 8	23%	Indian	1		1
		Maori	1		1
		Samoan	4	1	5
Year 1	23%	European	3		3
		Maori	1		1
		Samoan	1	2	3
Year 5	19%	European	1		1
		Maori		1	1
		Samoan	4		4
Year 7	13%	Maori		1	1
		Samoan	2	1	3
Year 0	10%	Samoan	1	2	3
Year 3	7%	European		2	2
Year 6	3%	Samoan		1	1
Year 4	3%	Maori	1		1

Contribution to Below by Year Level 2021



Year 3

- Samoan students - had made good progress since the beginning of 2021

Year 8

- This student's visual learning needs were fully identified and met mid-way through the year - Irlens syndrome. It made a huge difference to what the student could see and a positive and significant growth in self-esteem

Contribution to 'Below' Reading results by Ethnic Group & Gender

Year Level	Contribution	Ethnicity	Female	Male	Total
Year 3	33.3%	Indian	1		1
		Samoan	1	1	2
Year 1	22.2%	European		1	1
		Samoan	1		1
Year 2	11.1%	Samoan		1	1
Year 4	11.1%	Samoan	1		1
Year 6	11.1%	Indian		1	1
Year 8	11.1%	European	1		1

READING CURRICULUM EVALUATION - Where to next?	
LINK TO OUR STRATEGIC PLAN	NEXT STEPS
<p>ALL students will make accelerated progress in 2022. 80% At/Above school-wide.</p> <p><u>Focus:</u> Current Year 2 and Year 4 students.</p>	<ul style="list-style-type: none"> <li>● Analyse the current data and reasons for variance - what is working well and what needs to be adjusted in our teaching/programme/resourcing. Adjust accordingly.</li> <li>● Ask what we can do alongside whanau, especially in this covid-19 time</li> <li>● Continue to partner with whanau</li> <li>● Continue to celebrate the successes</li> <li>● Continue to use PaCT Reading indicators</li> <li>● Targeted group weekly on a Wednesday 9-12pm with an experienced teacher covering and integrating maths, reading and writing with other curriculum areas. The students LOVE these weekly sessions.</li> </ul>

WRITING DATA ANALYSIS: FUNDAMENTALS

The following is a data analysis of what we have classified as our **fundamental** subjects

ACTIONS - What did we do?	
LINK TO OUR STRATEGIC PLAN	ACTION
<p style="text-align: center;"><b>Annual Whole School Writing Data 2021</b></p> <p style="text-align: center;">■ Above ■ At ■ Below</p> <p style="text-align: center;">Writing Results 2021</p> <p style="text-align: center;">0%      25%      50%      75%      100%</p> <p><u>Notes:</u> Our 2020 target was 70% of students At/Above. We have proudly achieved 80% At/Above Target in 2021.</p>	<p><u>2021 Strategic Focus resulting in 80% At/Above and 20% Below</u></p> <p><u>Y0-3</u></p> <ul style="list-style-type: none"> <li>Daily writing well-integrated across the curriculum</li> <li>Employed an experienced teacher at the beginning of 2021 for the junior class</li> <li>Established excellent rapport between the teacher, students and whānau</li> <li>Reviewed data and learning needs - leadership and teacher</li> <li>Engaged in regular focused teacher, teacher aide and leadership discussions and review of students' learning needs and progress</li> <li>Created a safe space for Whānau-school partnership - shared understanding of the students' learning and support needed</li> <li>Focused, daily teaching sessions</li> <li>Encouragement and affirmation for students on-going</li> <li>Learning from the in-class reading programme supported the writing ability and confidence of students</li> </ul> <p><u>Y4-8</u></p> <ul style="list-style-type: none"> <li>Writing integrated across the curriculum both at school and during the covid-19 lockdown through distance learning</li> <li>Well-linked to the Reading, Religious Education programme and S.T.R.E.A.M learning</li> <li>Targeted group weekly on a Wednesday 9-12pm with an experienced teacher covering and integrating maths, reading and writing with other curriculum areas. The students LOVE these weekly sessions.</li> <li>Encouraged student agency which was motivating</li> <li>Provided carefully selected Learning Pathways. For example, Inference, Language features</li> <li>Regular feedforward and affirmation via google comments, face-to-face, book work</li> <li>Students regularly shared their writing with each other both aloud and online. This allowed for student feedback and feedforward</li> </ul>

- Writing displayed and celebrated

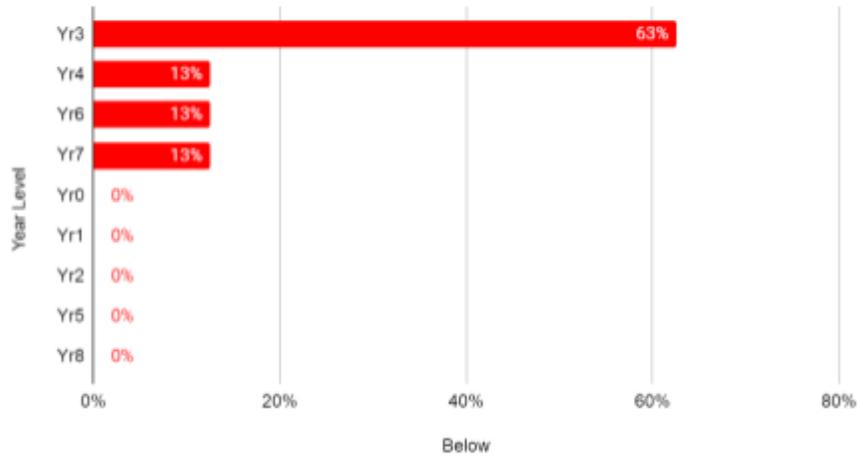
**Writing Analysis by Year Level, by Ethnic Group & Gender.**

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**Contribution to 'At/Above' Writing results by Ethnic Group & Gender**

Year Level	Contribution	Ethnicity	Female	Male	Total
Year 1	28%	European	3	1	4
		Maori	1		1
		Samoan	2	2	4
Year 8	25%	European	1		1
		Indian	1		1
		Maori	1		1
		Samoan	4	1	5
Year 5	19%	European	1		1
		Maori		1	1
		Samoan	4		4
Year 7	9%	Samoan	2	1	3
Year 0	9%	Samoan	1	2	3
Year 6	3%	Samoan		1	1
Year 4	3%	Maori	1		1
Year 2	3%	Samoan		1	1

Contribution to Below by Year Level 2021



Year 3

- The 2 European male students would not regularly engage in writing, although both were very capable
- The 2 Samoan students had made good progress since the beginning of 2021

Year 4

- With only 2 years in a school - this student is still learning to navigate between the Samoan language and English

Year 7

- This Maori male student is extremely proficient at speaking and presenting. He has strengths in some forms of writing.

Contribution to 'Below' Writing results by Ethnic Group & Gender

Year Level	Contribution	Ethnicity	Female	Male	Total
Year 3	63%	European		2	2
		Indian	1		1
		Samoan	1	1	2
Year 4	13%	Samoan	1		1
Year 6	13%	Indian		1	1
Year 7	13%	Maori		1	1

WRITING CURRICULUM EVALUATION - Where to next?	
LINK TO OUR STRATEGIC PLAN	NEXT STEPS
<p>ALL students will make accelerated progress in 2022. 85% At/Above school-wide.</p> <p><u>Focus:</u> Year 4 (2 Samoan, male/1 Samoan female/ 1 European male), 1 Year 5 Samoan, female and 1 Year 8 Maori, male</p>	<ul style="list-style-type: none"> <li>● Reviewed data and learning needs - leadership and teacher</li> <li>● Engaged in regular focused teacher, teacher aide and leadership discussions and review of students' learning needs and progress</li> <li>● Daily writing well-integrated across the curriculum</li> <li>● Student input into writing topics and the way writing is recorded e.g. google word/slides</li> <li>● Regular feedforward and affirmation via face-to-face, book work conferencing</li> <li>● Teacher aide support</li> <li>● Peered writing support</li> <li>● Analyse and include PaCT writing indicators</li> <li>● Shared writing goals between teacher and student</li> <li>● <u>Year 4 &amp; 5:</u> Targeted group weekly on a Wednesday 9-12pm with an experienced teacher covering and integrating maths, reading and writing with other curriculum areas. The students LOVE these weekly sessions.</li> </ul>