

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF CENTRAL NORMAL SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Central Normal School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 25 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.

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

CENTRAL NORMAL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2418

Principal: Regan Orr

School Address: 201 Featherston street, Palmerston North

School Postal Address: 201 Featherston street, Palmerston North

School Phone: 06 359 3337

School Email: office@centralnormal.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Blair Petersen	Presiding Member	Elected	June 2022
Regan Orr	Principal	ex Officio	
Cara Takitimu	Parent Representative	Elected	June 2022
Rachael Timutimu	Parent Representative	Elected	June 2022
David Tomlinson	Parent Representative	Elected	June 2022
Belinda Southcombe	Parent Representative	Elected	June 2022
Felicity Robinson	Parent Representative	Elected	June 2022
Rachel Mason	Staff Representative	Elected	June 2022

Accountant / Service Provider: Openbook Solutions Limited

CENTRAL NORMAL SCHOOL

Annual Report - For the year ended 31 December 2021

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Central Normal 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.

Felicity Robinson

Full Name of Presiding Member

Felicity Robinson

Signature of Presiding Member

25.05.2022

Date:

REGAN ANDREW ORR

Full Name of Principal

REGAN ANDREW ORR

Signature of Principal

20.05.2022

Date:

Central Normal School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,296,338	4,585,827	4,729,807
Locally Raised Funds	3	45,666	134,000	58,482
Interest income		3,291	10,000	8,351
		<u>5,345,295</u>	<u>4,729,827</u>	<u>4,796,640</u>
Expenses				
Locally Raised Funds	3	43,367	60,200	51,955
Learning Resources	4	3,698,029	3,316,965	3,412,293
Administration	5	570,192	169,413	177,250
Finance		3,075	7,132	3,840
Property	6	727,331	1,042,876	1,003,921
Depreciation	11	170,887	142,464	152,769
Loss on Disposal of Property, Plant and Equipment		3,853	0	1,256
		<u>5,216,734</u>	<u>4,739,050</u>	<u>4,803,283</u>
Net Surplus / (Deficit) for the year		128,561	(9,223)	(6,644)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>128,561</u>	<u>(9,223)</u>	<u>(6,644)</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.



Central Normal 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		1,052,477	1,052,477	1,047,220
Total comprehensive revenue and expense for the year		128,561	(9,223)	(6,644)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		0	5,951	11,901
Equity at 31 December		1,181,038	1,049,205	1,052,477
Retained Earnings		1,181,038	1,049,205	1,052,477
Reserves		0	0	0
Equity at 31 December		1,181,038	1,049,205	1,052,477

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.



Central Normal School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	245,844	12,614	118,433
Accounts Receivable	8	216,305	260,000	260,145
GST Receivable		21,224	0	0
Prepayments		18,640	9,000	9,390
Inventories	9	3,612	1,500	1,040
Investments	10	290,600	290,000	289,123
Funds owed for Capital Works Projects	16	24,835	0	0
		821,060	573,114	678,131
Current Liabilities				
GST Payable		0	5,000	5,341
Accounts Payable	12	295,496	245,000	238,760
Revenue Received in Advance	13	87,324	5,000	61,361
Provision for Cyclical Maintenance	14	58,200	0	0
Finance Lease Liability	15	16,343	10,787	14,631
Funds held for Capital Works Projects	16	0	0	60,681
Funds held on behalf of Resource Teacher Literacy Cluster	17	35,402	26,500	28,922
		492,765	292,287	409,696
Working Capital Surplus/(Deficit)		328,295	280,827	268,435
Non-current Assets				
Property, Plant and Equipment	11	929,756	934,613	937,077
		929,756	934,613	937,077
Non-current Liabilities				
Provision for Cyclical Maintenance	14	66,275	163,998	140,403
Finance Lease Liability	15	10,738	2,237	12,632
		77,013	166,235	153,035
Net Assets		1,181,038	1,049,205	1,052,477
Equity		1,181,038	1,049,205	1,052,477

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



Central Normal School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,525,346	1,313,627	1,429,870
Locally Raised Funds		81,608	74,000	118,334
Goods and Services Tax (net)		(26,565)	341	53,904
Funds Administered on Behalf of Third Parties		6,480	(2,422)	4,302
Payments to Employees		(934,144)	(792,596)	(899,572)
Payments to Suppliers		(380,439)	(498,341)	(562,034)
Interest Paid		(3,075)	(7,132)	(3,840)
Interest Received		3,388	10,000	9,775
Net cash from Operating Activities		272,600	97,477	150,740
Cash flows from Investing Activities				
Purchase of Property, Plant & Equipment (and Intangibles)		(128,177)	(140,000)	(202,027)
Purchase of Investments		(1,477)	(877)	0
Proceeds from Sale of Investments		0	0	54,164
Net cash from Investing Activities		(129,654)	(140,877)	(147,862)
Cash flows from Financing Activities				
Furniture and Equipment Grant		0	5,951	11,901
Finance Lease Payments		(8,729)	(7,689)	(14,083)
Funds Held for Capital Works Projects		(6,806)	(60,681)	11,666
Net cash from Financing Activities		(15,535)	(62,419)	9,484
Net increase/(decrease) in cash and cash equivalents		127,411	(105,819)	12,362
Cash and cash equivalents at the beginning of the year	7	118,433	118,433	106,071
Cash and cash equivalents at the end of the year	7	245,844	12,614	118,433

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.



Central Normal School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Central Normal 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.

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.

Cyclical maintenance provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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



g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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. Some 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:

Buildings	20–50 years
Building improvements to Crown Owned Assets	10–40 years
Furniture and equipment	4–10 years
Information and communication technology	2–5 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value / Straight line



k) 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.

l) 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.

m) 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

n) Revenue Received in Advance

Revenue received in advance relates to student fees and grants received for a specific purpose 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.

o) 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.

p) 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.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as "financial assets measured at amortised costs" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.



r) 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.

s) Budget Figures

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

t) 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	1,035,454	840,016	1,027,056
Teachers' Salaries Grants	2,782,927	2,569,660	2,584,305
Use of Land and Buildings Grants	528,412	702,540	708,172
Other MoE Grants	948,712	472,011	404,259
Other Government Grants	833	1,600	6,015
	5,296,338	4,585,827	4,729,807

The school has opted in to the donations scheme for this year. Total amount received was \$65,850 (2020; \$64,350).

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	10,100	25,000	9,990
Fees for Extra Curricular Activities	4,987	5,000	15,045
Trading	6,713	4,000	2,365
Fundraising & Community Grants	4,000	86,000	9,346
Other Revenue	19,866	14,000	21,736
	45,666	134,000	58,482
Expenses			
Extra Curricular Activities Costs	40,339	58,200	48,926
Trading	3,028	2,000	3,029
	43,367	60,200	51,955
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	2,299	73,800	6,527

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	54,843	51,509	42,813
Information and Communication Technology	20,055	26,400	34,905
Library Resources	1,226	1,700	1,152
Employee Benefits - Salaries	3,563,013	3,168,256	3,283,509
Staff Development	58,892	69,100	49,913
	3,698,029	3,316,965	3,412,293



5. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	5,560	6,000	5,399
Board Fees	3,735	4,300	3,240
Board Expenses	1,212	2,500	1,665
Communication	4,907	6,200	6,547
Consumables	16,034	17,700	17,567
Operating Lease	5,400	0	3,055
Lunch in Schools	391,533	0	0
Other	43,900	39,641	43,577
Employee Benefits - Salaries	85,171	83,000	82,121
Insurance	9,014	4,072	9,385
Service Providers, Contractors and Consultancy	3,726	6,000	4,694
	570,192	169,413	177,250

6. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	18,513	16,000	20,418
Cyclical Maintenance Provision	(15,928)	23,595	61,460
Grounds	17,056	105,000	11,842
Heat, Light and Water	34,334	35,000	30,033
Rates	2,820	5,500	5,345
Repairs and Maintenance	21,961	36,241	46,204
Use of Land and Buildings	528,412	702,540	708,172
Security	5,912	8,000	8,949
Employee Benefits - Salaries	114,251	111,000	111,498
	727,331	1,042,876	1,003,921

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Current Account	245,844	12,614	118,433
Cash and cash equivalents for Statement of Cash Flows	245,844	12,614	118,433

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

Of the \$245,844 Cash and Cash Equivalents, \$86,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

Of the \$245,844 Cash and Cash Equivalents, \$35,402 is held by the School on behalf of the RT Lit. See note 17 for details of how the funding received for the cluster has been spent in the year.



8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	0	3,000	982
Receivables from the Ministry of Education	7,664	77,300	77,982
Interest Receivable	654	700	751
Banking Staffing Underuse	0	4,000	13,147
Teacher Salaries Grant Receivable	207,987	175,000	167,283
	216,305	260,000	260,145
Receivables from Exchange Transactions	654	3,700	1,733
Receivables from Non-Exchange Transactions	215,651	256,300	258,412
	216,305	260,000	260,145

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
School Uniforms	3,612	1,500	1,040
	3,612	1,500	1,040

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	290,600	290,000	289,123
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	290,600	290,000	289,123

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	601,716	17,274	(30)	0	(20,995)	597,965
Furniture and Equipment	166,797	75,777	(2,512)	0	(37,256)	202,806
Information and Communication	109,736	51,376	(1,311)	0	(86,600)	73,201
Motor Vehicles	16,574	0	0	0	(5,862)	10,712
Leased Assets	24,373	17,401	0	0	(17,463)	24,312
Library Resources	17,881	5,590	0	0	(2,711)	20,760
Balance at 31 December 2021	937,077	167,418	(3,853)	0	(170,887)	929,756

The net carrying value of equipment held under a finance lease is \$24,312 (2020: \$24,373)



	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	813,019	(215,054)	597,965	800,160	(198,444)	601,716
Furniture and Equipment	355,096	(152,290)	202,806	289,227	(122,430)	166,797
Information and Communication	276,210	(203,009)	73,201	235,957	(126,221)	109,736
Motor Vehicles	46,896	(36,184)	10,712	46,896	(30,322)	16,574
Leased Assets	54,757	(30,445)	24,312	52,598	(28,225)	24,373
Library Resources	34,321	(13,561)	20,760	28,731	(10,850)	17,881
Balance at 31 December	1,580,299	(650,543)	929,756	1,453,569	(516,492)	937,077

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	54,770	41,000	29,849
Accruals	12,007	19,000	19,115
Banking Staffing Overuse	6,812	0	0
Employee Entitlements - Salaries	207,987	175,000	178,856
Employee Entitlements - Leave Accrual	13,920	10,000	10,941
	295,496	245,000	238,760
Payables for Exchange Transactions	295,496	245,000	238,760
	295,496	245,000	238,760

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Revenue in Advance	87,324	5,000	61,361
	87,324	5,000	61,361

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	140,403	140,403	226,543
Increase/ (decrease) to the Provision During the Year	(15,928)	23,595	22,044
Use of the Provision During the Year	0	0	(108,184)
Provision at the End of the Year	124,475	163,998	140,403
Cyclical Maintenance - Current	58,200	0	0
Cyclical Maintenance - Term	66,275	163,998	140,403
	124,475	163,998	140,403



15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	18,362	13,000	16,819
Later than One Year and no Later than Five Years	11,518	4,500	13,517
Later than Five Years	0	0	0
Future Finance Charges	(2,799)	(4,476)	(3,073)
	27,081	13,024	27,263
Represented by			
Finance lease liability - Current	16,343	10,787	14,631
Finance lease liability - Term	10,738	2,237	12,632
	27,081	13,024	27,263

16. 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:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 8, 12 & 16 Upgrade Expenses - Proj # 224411	63,732	0	(88,567)	0	(24,835)
Multi Block Roof Upgrade - Proj # 224407	(1,020)	69,886	(68,866)	0	0
Site Drainage - Proj # 224408	(2,031)	10,818	(8,787)	0	0
Totals	60,681	80,704	(166,220)	0	(24,835)

Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Due from the Ministry of Education	(24,835)
	(24,835)

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Admin Block Drainage Remediation - SIP	0	43,953	(43,953)	0	0
Block 5 ILE Upgrade - Proj # 200735	(11,287)	25,642	(16,855)	2,500	0
Block 8, 12 & 16 Upgrade Expenses - Proj # 224411	0	74,542	(10,810)	0	63,732
Block 5 Re Roofing - SIP	0	33,222	(33,222)	0	0
Multi Block Roof Upgrade - Proj # 224407	0	0	(1,020)	0	(1,020)
Site Drainage - Proj # 224408	0	0	(2,031)	0	(2,031)
Totals	(11,287)	177,359	(107,891)	2,500	60,681



17. Funds held on behalf of Resource Teacher Literacy Cluster

Central Normal School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds held at beginning of the year	28,922	28,922	24,433
Funds Received from MOE	10,390	5,000	10,227
Total funds received	10,390	5,000	10,227
Funds Spent on Behalf of the Cluster	(3,910)	(7,422)	(5,738)
Funds remaining	35,402	26,500	28,922
Funds Held at Year End	35,402	26,500	28,922

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,735	3,240
<i>Leadership Team</i>		
Remuneration	803,504	482,465
Full-time equivalent members	7.00	4.00
Total key management personnel remuneration	807,239	485,705

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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

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	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0	0



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	2	2
110 - 120	1	1
120 - 130	1	0
	4	3

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee member, 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	15,000	0
Number of People	1	0

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

(a) \$365,601 contract for Block 8, 12 & 16 Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$74,542 has been received and \$99,376 has been spent on the project to date; and

(b) At balance date the Board had committed to purchasing furniture totalling \$24,102, bike track expenses totalling \$78,020, concreting totalling \$24,800 and sliding doors expenses totalling \$20,734.

(Capital commitments at 31 December 2020: \$406,160)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into no contracts. (2020: nil)



23. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	245,844	12,614	118,433
Receivables	216,305	260,000	260,145
Investments - Term Deposits	290,600	290,000	289,123
Total Financial assets measured at amortised cost	752,749	562,614	667,701

Financial liabilities measured at amortised cost

Payables	295,496	245,000	238,760
Finance Leases	27,081	13,024	27,263
Total Financial Liabilities Measured at Amortised Cost	322,577	258,024	266,023

24. Events After Balance Date

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

25. Comparatives

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





**CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA**

Whakaia Kōwhiri - strive to your potential

Central Normal School - Use of Kiwisport Funding: 2021

In the year 2021, Central Normal School/Te Kura Tuatahi o Papaioea received a total of: **\$6,245.46**

Kiwisport funding is provided to schools to assist with three key aims:

- to increase the number of school-aged children participating in organised sport
- increase the availability and accessibility of sport opportunities for all school-aged children
- support children in developing skills that will enable them to participate effectively in sport.

During the 2021 year, we used our Kiwisport funding to:

- purchase aquatic noodles to support the swimming programme
- purchase 20 MGP scooters for children to ride on our new scooter track
- contribute towards the provision of swimming lessons from Kelly Sports
- purchase soccer goals for our sports field

Regan Orr
Principal



CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA

Whaka Kua Tūtaki - strive to your potential

Analysis of Variance Reporting on the 2021 year

Central Normal School - Te Kura Tuatahi o Papaioea
Palmerston North - Manawatū

MOE Number: 2418

ANNUAL IMPROVEMENT PLAN: SOCIAL DEVELOPMENT, WELLBEING AND ENGAGEMENT

Strategic Goals:

1. To ensure Māori achieve educational success and excellence as Māori.
2. To ensure all learners are supported to strive towards their own personal excellence.
3. To resource and grow excellence in learning, teaching, leadership, governance and the school environment.
4. To develop a safe, inclusive school environment and culture where wellbeing and community partnerships are valued and strengthened.

Annual Goal

- To improve the social, emotional and physical wellbeing of our tamariki.

Social Development and Wellbeing Targets

- To have a positive percentage shift in the number of children who either Like or Love coming to school.
- To have a positive percentage shift in the number of children who feel safe at school.
- To have a positive percentage shift in the number of children who either Like or Love learning
- To have a positive percentage shift in attendance for our Māori learners
- To have a positive percentage shift in attendance for all our learners

2020 Baseline Data:

- Like/Love coming to school: 76%
- Feel safe at school: 80%
- Like/Love learning: 67%
- Māori Attendance (Term 3 2020 reference): 84%
- All learners attendance (Term 3 2020 reference): 89.8%

Actions: What did we do?	Outcomes: What happened?	Reasons for the variance: why did it happen?	Evaluation: Where to next?				
<p>Circle Time Circle Time social development strategy to support our senior children develop social and communication skills</p> <p>Lego Therapy Lego based therapy is an evidence based social skills programme to support students wellbeing and emotional regulation.</p>	<p>Target: To have a positive percentage shift in the number of children who either Like or Love coming to school</p> <table><tr><td>Like/Love coming to school 2020</td><td>Like/Love coming to school 2021</td></tr><tr><td>76%</td><td>69% ↓7%</td></tr></table> <p>Response</p>	Like/Love coming to school 2020	Like/Love coming to school 2021	76%	69% ↓7%	<p><i>These Targets have been Partially Met.</i> This is the fourth year we have administered the Student Engagement survey, which provides a strong mechanism to understand what our tamariki like or do not like about our school. It allows us to build an insight into the culture of our school and the wellbeing of our tamariki. Since 2018, we have noticed a positive upward trending of responses.</p>	<p>We will continue to facilitate the Student Engagement Survey each year, as it continues to provide us with rich information about the culture of our school. Any areas of possible concern are immediately followed up by the Deputy Principal, to ensure clarity of the issue and/or to address any worries that a child may have expressed.</p>
Like/Love coming to school 2020	Like/Love coming to school 2021						
76%	69% ↓7%						

<p>Intervention Groups Intervention groups to support targeted children with development of social skills</p> <p>School Chaplain School Grandma to support our tamariki</p> <p>School Lunches Participation in the MOE free School Lunches scheme</p> <p>Dispositions for Learning Explicit unpacking and understanding of dispositions to create a 'dispositional way of being'</p> <p>Meet and Greet Providing a settled start to the day for children who arrive late or out of sorts</p> <p>Student Leadership Creating student leadership opportunities for our senior children</p>	<p>Target: To have a positive percentage shift in the number of children who feel safe at school.</p> <table border="1"> <tr> <td>Feel safe at school 2020</td><td>80%</td><td>Feel safe at school 2021</td><td>87% ↑7%</td></tr> <tr> <td>Response</td><td></td><td></td><td></td></tr> </table> <p>Target: To have a positive percentage shift in the number of children who either Like or Love learning</p> <table border="1"> <tr> <td>Like/Love learning 2020</td><td>68%</td><td>Like/Love learning 2021</td><td>66% ↓2%</td></tr> <tr> <td>Response</td><td></td><td></td><td></td></tr> </table> <p>Target: To have a positive percentage shift in attendance for our Māori learners</p> <table border="1"> <tr> <td>Māori Attendance 2020</td><td>84%</td><td>Māori Attendance 2021</td><td>93% ↑9%</td></tr> <tr> <td>Response</td><td></td><td></td><td></td></tr> </table> <p>Target: To have a positive percentage shift in attendance for all our learners</p> <table border="1"> <tr> <td>All Attendance 2020</td><td>89.8%</td><td>All Attendance 2021</td><td>93.64% ↑3.8%</td></tr> <tr> <td>Response</td><td></td><td></td><td></td></tr> </table>	Feel safe at school 2020	80%	Feel safe at school 2021	87% ↑7%	Response				Like/Love learning 2020	68%	Like/Love learning 2021	66% ↓2%	Response				Māori Attendance 2020	84%	Māori Attendance 2021	93% ↑9%	Response				All Attendance 2020	89.8%	All Attendance 2021	93.64% ↑3.8%	Response				<p>While there was a slight decline from 2020 in the number of children who Liked/Loved coming to school, since 2018, this figure has improved by 20%.</p> <p>We have sustained a number of our wellbeing and social/emotional programmes to support our tamariki as best we can. With a second consecutive year of COVID-19 Lockdown and ongoing ramifications, it has been paramount to maintain these programmes.</p> <p>Circle Time has remained critical with unpacking the 'what's on top' for students and how to work through this for success.</p> <p>Introduction of Lego Therapy and the appointment of a new Teacher Aide to facilitate this (and other pastoral programmes) has provided many of our children, most of them boys, to understand social, collaborative skills and how to regulate their emotions.</p> <p>We continue to have incredible Informal feedback from staff, parents and tamariki about the value and impact our school chaplain has. Our Chaplain/Grandma is phenomenal with working alongside those children who require additional pastoral and emotional support to aid them with their own regulation and understandings.</p> <p>Our Meet and Greet Teacher Aide has also been invaluable with calming and settling identified children in the morning to ensure they are in a state of safety and care.</p>	<p>Information from the Student Engagement Survey and anecdotal evidence has more than shown the value and importance of our Meet and Greet Teacher Aide and our Pastoral Teacher Aide. Both Teacher Aides have overseen and delivered highly effective programmes and strategies to support some of our vulnerable tamariki. Both Teacher Aides have already been budgeted for and asked to return in 2022, such as the value they bring for our tamariki.</p> <p>We have been successful with securing MOE Regionally Funded PLD for Play Based Learning. This PLD will allow us to have quality PLD into the pedagogical impact of Play Based Learning, which aids children's social and cognitive development.</p> <p>We will sustain our Lego Based Therapy Programmes, as these have shown to be invaluable with supporting our tamariki with their social collaborative skills. These skills are then becoming transferred into the class and playground.</p> <p>Over the summer holiday, our bike track will be installed. Bikes have also been ordered and will be ready in the new year. This will provide a tamariki with another opportunity within our school to increase their fitness and wellbeing.</p>
Feel safe at school 2020	80%	Feel safe at school 2021	87% ↑7%																																
Response																																			
Like/Love learning 2020	68%	Like/Love learning 2021	66% ↓2%																																
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All Attendance 2020	89.8%	All Attendance 2021	93.64% ↑3.8%																																
Response																																			

		<p>While we have not collected any formalised data, we have noticed a positive impact from the school lunch service. It has allowed all children to have kai, ensuring they are not running on empty for the afternoon.</p> <p>Attendance data improved year on year for both cohorts that we targeted. Reason for this is that during Term 3 (data collection point) we had another Lockdown, where all children are marked as Present for Distance Learning. This was also noted in the Principal Report to the Board of Trustees.</p>	
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ANNUAL IMPROVEMENT PLAN: STUDENT PROGRESS AND ACHIEVEMENT

Strategic Goals:

1. To ensure Māori achieve educational success and excellence as Māori.
2. To ensure all learners are supported to strive towards their own personal excellence.
3. To resource and grow excellence in learning, teaching, leadership, governance and the school environment.
4. To develop a safe, inclusive school environment and culture where wellbeing and community partnerships are valued and strengthened.

Annual Goal:

- For every learner to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of their ability.

Student Progress and Achievement Targets: Kura Auraki

- Year 6: To accelerate our Year 6 learners achievement in Mathematics to reflect positive progress and a percentage shift in comparison to 2020.
- Year 2: To accelerate our Year 2 learners achievement in Reading to reflect positive progress and a percentage shift in comparison to 2020.
- All: To reflect positive progress and a percentage shift in Writing schoolwide in comparison to 2020.
- Māori: For Māori to be achieving equitably in comparison to New Zealand European achievement.

Student Progress and Achievement Targets: Te Arawaru

- Year 3: To accelerate our Year 3 learners achievement in Pānui and Tuhituhi to reflect positive progress and a percentage shift in comparison to 2020.
- Year 4: To accelerate our Year 4 learners achievement in Pānui and Tuhituhi to reflect positive progress and a percentage shift in comparison to 2020.

2020 Baseline Data: Kura Auraki

- Year 5 learners were our lowest achieving cohort in Mathematics
- Year 1 learners were our lowest achieving cohort in Reading
- Improving the overall achievement of our learners in Writing
- Māori to achieve equitably with NZE.

2020 Baseline Data: Te Arawaru

- Our Year 2 and Year 3 learners were our lowest achieving cohorts in Pānui and Tuhituhi.

Actions: What did we do?	Outcomes: What happened?	Reasons for the variance: why did it happen?	Evaluation: Where to next?																		
<p>Liz Kane Staff development and implementation of deliberate and systemic teaching of Structured Literacy.</p> <p>Dinah Harvey Staff development and changing pedagogical programmes in mathematics</p> <p>Intervention Groups Intervention Groups to support targeted children with development of their learning</p> <p>Haemata Te Arawaru staff development with Te Marautanga o Aotearoa</p> <p>Mahi by Mahi Te Reo Hanganga/Matafini - Structured Literacy for Te Reo Māori</p> <p>Te Ipu Koreto Structured Te Reo a Waha programme to accelerate Te Reo for tamariki in Te Arawaru</p> <p>ALiM Accelerated Learning in Mathematics</p>	<p>Target: To accelerate our Year 6 learners achievement in Mathematics to reflect positive progress and a percentage shift in comparison to 2020.</p> <table><tr><th>Maths</th><th>At/Above</th><th>At/Above</th></tr><tr><td>Year 5 2020/ Year 6 2021</td><td>51%</td><td>66% ↑15%</td></tr></table> <p>Target: To accelerate our Year 2 learners achievement in Reading to reflect positive progress and a percentage shift in comparison to 2020.</p> <table><tr><th>Reading</th><th>At/Above</th><th>At/Above</th></tr><tr><td>Year 1 2020/ Year 2 2021</td><td>70%</td><td>73% ↑3%</td></tr></table> <p>Target: To reflect positive progress and a percentage shift in Writing schoolwide in comparison to 2020.</p> <table><tr><th>Writing</th><th>At/Above</th><th>At/Above</th></tr><tr><td>All 2020/ All 2021</td><td>52%</td><td>63% ↑11%</td></tr></table>	Maths	At/Above	At/Above	Year 5 2020/ Year 6 2021	51%	66% ↑15%	Reading	At/Above	At/Above	Year 1 2020/ Year 2 2021	70%	73% ↑3%	Writing	At/Above	At/Above	All 2020/ All 2021	52%	63% ↑11%	<p>These Targets have been MET</p> <p>At our kura, we proudly put the wellbeing of our tamariki first - that is, if they feel safe, secure, respected and emotionally supported - then they can learn. The strong focus of our pastoral and wellbeing programmes, enables our tamariki to be 'learning ready'.</p> <p>Comparative data shows that we have made a positive percentage shift with our targeted learners. The gap or disparity between Māori and New Zealand European has decreased, whereby Māori are achieving either equitably or almost equitably with NZE.</p> <p>Over successive years, we have developed effective pedagogy in Mathematics and Structured Literacy, which is having a positive impact on our programmes and student achievement.</p> <p>Structured Literacy is being taught across all our classes, which provides consistency for our learners as they move through classes.</p> <p>Our focus on deep, rich mathematical pedagogy, has improved our</p>	<p>Next year, we will sustain our implementation of Structured Literacy across the whole school. To further enhance this pedagogical approach, we are looking into The Writing Revolution, which is a structured, systematic approach to the teaching of writing. This will dovetail exceptionally well with our development in Reading. Alongside this, Te Arawaru will continue to refine their structured writing approach.</p> <p>Supporting our Structured Literacy approach, we will also be learning and using Sound Walls by Emma Nahna. Sound Walls are displays on walls that show children how to correctly say the sounds/phonemes.</p> <p>Data analysis has been strengthened this year, with better analysis and interpretation of the data, what it means and next steps. Team Leaders are becoming empowered to better lead and discuss this in their Teams. This will be a focus for next year.</p> <p>While the MOE funded MST programme will finish for our school, The Board has agreed to fund 0.2 for our own MST programme in 2022. This</p>
Maths	At/Above	At/Above																			
Year 5 2020/ Year 6 2021	51%	66% ↑15%																			
Reading	At/Above	At/Above																			
Year 1 2020/ Year 2 2021	70%	73% ↑3%																			
Writing	At/Above	At/Above																			
All 2020/ All 2021	52%	63% ↑11%																			

MST
Mathematics Support Teacher -
targeted maths intervention

Target: For Māori to be achieving equitably in comparison to New Zealand European achievement.

	At/Above 2020	At/Above 2021
Reading	62% M 61% NZE	70% M 71% NZE
Writing	48% M 52% NZE	58% M 65% NZE
Maths	63% M 67% NZE	71% M 78% NZE

Target: To accelerate our Year 3 learners achievement in Pānui and Tuhituhi to reflect positive progress and a percentage shift in comparison to 2020.

	Ora/Toa 2020	Ora/Toa 2021
Pānui	62%	65% ↑3%
Tuhituhi	54%	83% ↑29%

Target: To accelerate our Year 4 learners achievement in Pānui and Tuhituhi to reflect positive progress and a percentage shift in comparison to 2020

	Ora/Toa 2020	Ora/Toa 2021
Pānui	45%	70% 25%
Tuhituhi	45%	95% 150%

mathematics programmes to be more engaging and challenging for children.

Similarly, our Intervention programmes are also aligned to our pedagogical practices and beliefs, therefore, children receive the same pedagogy in both Tier 1 and Tier 2 programmes. Our MST programme has provided direct, targeted intervention for identified learners and the data from this intervention programme has shown accelerated learning for many of our learners, with some making up to 3 years progress. Data from our Structured Literacy Intervention also shows similar accelerated progress, whereby tamariki are making pleasing progress through the stages.

Te Reo Hanganga is being taught across most of our Immersion classes and it is also being taught in the Intervention Programme. Again, the same pedagogy in both Tier 1 and Tier 2, supports our learners with their growth. Kaiako in The Whare have also introduced a very structured and systematic approach to teaching tuhituhi. This is beginning to have a positive impact on the development of tamariki fluency and structure with their tuhituhi.

will allow us to continue MST Tier 2 support for identified learners.

We will also sustain our Tier 2 Literacy Intervention support, as this has shown to have huge benefits for identified learners.

Haemata will be working in our kura next year to provide Te Reo Māori workshops for our Auraki teachers. Haemata will also work alongside our Te Atawaru kaiako to strengthen their interpretation and application of Te Marautanga o Aotearoa.