

**TO THE READERS OF ROTOTUNA PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Rototuna Primary School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co 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 20, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 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 Members are 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.

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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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, the Kiwisport note and the Analysis of Variance report on pages 1-5 and the cover page and index page, but does not include the financial statements, and our auditor's report thereon.

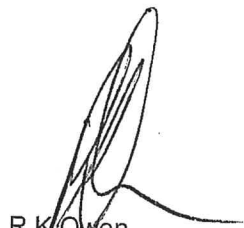
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



R K Owen
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

ROTOTUNA PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 6976

Principal: James Eldridge

School Address: 23 Strathmore Dr, Rototuna, Hamilton 3210

School Postal Address:

School Phone: 07-853 2470

School Email: office@rototunaprimery.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Rob Willetts	Presiding Member	Elected	Jun-22
James Eldridge	Principal ex Officio	Appointed	
Niwa Nuri	Parent Representative	Elected	Jun-22
Grant Lee	Parent Representative	Elected	Jun-22
Gordon Feng	Parent Representative	Elected	Jun-22
Dee-Anne Leith	Parent Representative	Elected	Jun-22
Sherrin Jefferies	Staff Representative	Elected	Jun-22

Accountant / Service Provider: SRN Partners (Hamilton) Ltd

ROTOTUNA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Rototuna Primary School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Rob Wilks

Full Name of Presiding Member



Signature of Presiding Member

26/5/22

Date:

JAMES J. ELDRIDGE

Full Name of Principal



Signature of Principal

26/05/2022

Date:

Rototuna Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	6,196,225	5,950,424	6,606,371
Locally Raised Funds	3	103,699	91,000	131,890
Interest Income		2,621	7,000	7,960
International Students	4	73,326	70,000	103,250
		<u>6,375,871</u>	<u>6,118,424</u>	<u>6,849,471</u>
Expenses				
Locally Raised Funds	3	33,527	31,000	67,284
International Students	4	1,922	-	3,406
Learning Resources	5	4,671,594	4,605,220	4,703,348
Administration	6	298,812	303,250	273,556
Finance		5,378	4,700	3,972
Property	7	1,200,189	1,253,800	1,520,612
Depreciation	12	147,011	71,000	158,817
Loss on Disposal of Property, Plant and Equipment		12,702	-	2,989
Amortisation of Intangible Assets	13	14,799	-	21,388
		<u>6,385,934</u>	<u>6,268,970</u>	<u>6,755,372</u>
Net Surplus / (Deficit) for the year		(10,063)	(150,546)	94,099
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(10,063)</u>	<u>(150,546)</u>	<u>94,099</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.



Rototuna Primary School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	763,485	761,864	379,479
Accounts Receivable	9	310,792	313,400	315,163
GST Receivable		-	-	3,477
Prepayments		15,545	15,000	12,781
Inventories	10	2,256	2,250	3,008
Investments	11	307,560	300,000	305,362
Funds Held for Capital works Projects	19	22,022		29,059
		1,421,660	1,392,514	1,048,329
Current Liabilities				
GST Payable		19,270	23,000	-
Accounts Payable	14	369,754	358,500	370,419
Borrowings	15	4,693	4,500	4,693
Revenue Received in Advance	16	261	-	3,500
Finance Lease Liability	18	29,720	25,000	37,597
Funds held for Capital Works Projects	19	279,975	-	114,850
		703,673	411,000	531,059
Working Capital Surplus/(Deficit)		717,987	981,514	517,270
Non-current Assets				
Property, Plant and Equipment	12	893,632	900,000	969,548
Intangible Assets	13	13,611	-	24,462
		907,243	900,000	994,010
Non-current Liabilities				
Borrowings	15	14,081	14,000	18,774
Provision for Cyclical Maintenance	17	104,193	105,000	91,169
Finance Lease Liability	18	51,907	44,000	21,473
		170,181	163,000	131,416
Net Assets		1,455,049	1,718,514	1,379,864
Equity		1,455,049	1,718,514	1,379,864

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



Rototuna Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,379,864	1,869,060	1,259,791
Total comprehensive revenue and expense for the year		(10,063)	(150,546)	94,099
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		85,248	-	25,974
Equity at 31 December		1,455,049	1,718,514	1,379,864
Retained Earnings		1,455,049	1,718,514	1,379,864
Reserves		-	-	-
Equity at 31 December		1,455,049	1,718,514	1,379,864

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.



Rototuna Primary School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,373,976	1,126,924	1,442,676
Locally Raised Funds		103,959	91,000	127,441
International Students		73,326	70,000	82,250
Goods and Services Tax (net)		22,747	26,400	(68,559)
Payments to Employees		(958,141)	(773,500)	(893,838)
Payments to Suppliers		(406,804)	(562,520)	(511,555)
Interest Paid		(5,378)	(4,700)	(3,972)
Interest Received		2,594	6,900	11,177
Net cash from/(to) Operating Activities		206,279	(19,496)	185,620
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)			-	(2,989)
Purchase of Property Plant & Equipment (and Intangibles)		(56,649)	16,029	(151,112)
Purchase of Investments		(2,198)	679,025	492,614
Proceeds from Sale of Investments			-	
Net cash from/(to) Investing Activities		(58,847)	695,054	338,513
Cash flows from Financing Activities				
Furniture and Equipment Grant		85,248	-	25,974
Finance Lease Payments		(16,143)	9,000	(39,284)
Loans Received/ Repayment of Loans		(4,693)	(3,500)	23,467
Funds Administered on Behalf of Third Parties		172,162	(85,000)	(403,401)
Net cash from/(to) Financing Activities		236,574	(79,500)	(393,244)
Net increase/(decrease) in cash and cash equivalents		384,006	596,058	130,889
Cash and cash equivalents at the beginning of the year	9	379,479	165,806	248,590
Cash and cash equivalents at the end of the year	9	763,485	761,864	379,479

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.



Rototuna Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 18.

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 13.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.



h) 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.

i) Property, Plant and Equipment

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

j) 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.

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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international, and family 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) 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.

p) 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.

q) 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.

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.

u) 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	1,159,453	1,032,924	1,151,930
Teachers' Salaries Grants	3,907,631	3,900,000	3,926,900
Use of Land and Buildings Grants	918,401	920,000	1,223,795
Other MoE Grants	210,740	97,500	303,746
	<u>6,196,225</u>	<u>5,950,424</u>	<u>6,606,371</u>

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	40,431	30,000	31,359
Fees for Extra Curricular Activities	30,069	30,000	64,295
Trading	366	1,000	1,296
Other Revenue	32,833	30,000	34,940
	<u>103,699</u>	<u>91,000</u>	<u>131,890</u>
Expenses			
Extra Curricular Activities Costs	32,499	30,000	67,217
Trading	1,028	1,000	67
	<u>33,527</u>	<u>31,000</u>	<u>67,284</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>70,172</u>	<u>60,000</u>	<u>64,606</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	6	10	10
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
International Student Fees	73,326	70,000	103,250
Expenses			
Other Expenses	1,922	-	3,406
	<u>1,922</u>	<u>-</u>	<u>3,406</u>
Surplus/ (Deficit) for the year International Students	<u>71,404</u>	<u>70,000</u>	<u>99,844</u>



5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	40,160	57,270	40,495
Equipment Repairs	833	1,000	1,306
Information and Communication Technology	33,061	40,800	36,737
Library Resources	1,372	6,150	716
Employee Benefits - Salaries	4,542,190	4,412,000	4,567,610
Staff Development	53,978	88,000	56,484
	<u>4,671,594</u>	<u>4,605,220</u>	<u>4,703,348</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,512	5,100	5,300
Board Fees	4,015	6,000	3,110
Board Expenses	7,847	12,050	4,086
Communication	14,758	15,000	15,384
Consumables	18,072	21,100	14,865
Other	17,111	40,500	26,598
Employee Benefits - Salaries	214,499	195,500	183,653
Insurance	8,868	-	10,700
Service Providers, Contractors and Consultancy	8,130	8,000	9,860
	<u>298,812</u>	<u>303,250</u>	<u>273,556</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	12,440	23,000	21,019
Consultancy and Contract Services	83,214	87,000	84,727
Cyclical Maintenance Provision	13,024	20,000	13,025
Grounds	2,536	5,000	3,157
Heat, Light and Water	28,593	36,300	32,723
Rates	6,812	7,000	6,432
Repairs and Maintenance	22,109	41,500	20,533
Use of Land and Buildings	918,401	920,000	1,223,795
Security	21,059	25,000	23,439
Employee Benefits - Salaries	92,001	89,000	91,762
	<u>1,200,189</u>	<u>1,253,800</u>	<u>1,520,612</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and building used by schools.

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.



8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	763,485	761,864	379,479
Cash and cash equivalents for Statement of Cash Flows	<u>763,485</u>	<u>761,864</u>	<u>379,479</u>

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

Of the \$763,486 Cash and Cash Equivalents, \$279,975 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Interest Receivable	396	400	369
Banking Staffing Underuse	12,780	13,000	615
Teacher Salaries Grant Receivable	297,616	300,000	314,179
	<u>310,792</u>	<u>313,400</u>	<u>315,163</u>
Receivables from Exchange Transactions	396	400	369
Receivables from Non-Exchange Transactions	310,396	313,000	314,794
	<u>310,792</u>	<u>313,400</u>	<u>315,163</u>

10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	2,002	2,250	2,550
School Uniforms	254	-	458
	<u>2,256</u>	<u>2,250</u>	<u>3,008</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	307,560	300,000	305,362
Total Investments	<u>307,560</u>	<u>300,000</u>	<u>305,362</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	316,007				(9,117)	306,890
Furniture and Equipment	544,647	27,567			(89,655)	482,559
Information and Communication Technology	24,462	3,948			(14,799)	13,611
Leased Assets	55,126	47,882	(11,345)		(29,396)	62,267
Library Resources	29,306	4,400	(1,357)		(4,044)	28,305
Balance at 31 December 2021	969,548	83,797	(12,702)	-	(147,011)	893,632

The net carrying value of equipment held under a finance lease is \$62,267 (2020: \$55,126)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	364,650	(57,760)	306,890	364,650	(48,643)	316,007
Furniture and Equipment	1,192,714	(710,155)	482,559	1,165,147	(620,500)	544,647
Information and Communication Technology	206,436	(192,826)	13,611	202,489	(178,027)	24,462
Leased Assets	234,380	(172,112)	62,267	195,680	(140,554)	55,126
Library Resources	89,010	(60,705)	28,305	88,717	(59,411)	29,306
Balance at 31 December	2,087,190	(1,193,558)	893,632	2,016,683	(1,047,135)	969,548



13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2020	250,950	-	250,950
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	250,950	-	250,950
Additions	3,948	-	3,948
Disposals	-	-	-
Balance at 31 December 2021	254,898	-	254,898
Accumulated Amortisation and impairment losses			
Balance at 1 January 2020	205,100	-	205,100
Amortisation expense	21,388	-	21,388
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	226,488	-	226,488
Amortisation expense	14,799	-	14,799
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	241,287	-	241,287
Carrying amounts			
At 1 January 2020	45,850	-	45,850
At 31 December 2020 / 1 January 2021	24,462	-	24,462
At 31 December 2021	13,611	-	13,611

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2020: \$nil)

14. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	41,499	28,000	25,700
Accruals	9,616	9,500	9,258
Employee Entitlements - Salaries	297,616	300,000	314,179
Employee Entitlements - Leave Accrual	21,023	21,000	21,282
	369,754	358,500	370,419
Payables for Exchange Transactions	369,754	358,500	370,419
	369,754	358,500	370,419

The carrying value of payables approximates their fair value.



15. Borrowings

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Loans due in one year	4,693	4,500	4,693
Loans due after one year	14,081	14,000	18,774
	<u>18,774</u>	<u>18,500</u>	<u>23,467</u>

The school has borrowings at 31 December 2021 of \$18,774 (31 December 2019\$23,467). This loan is from EECA for the purpose of upgrading LED lighting. The loan is unsecured, no interest charged and the loan is payable equal instalments of \$1,173.35 until November 2025.

16. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other revenue in Advance	260	-	3,500
	<u>260</u>	<u>-</u>	<u>3,500</u>

17. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	91,169	91,169	78,144
Increase/ (decrease) to the Provision During the Year	13,024	20,000	13,025
Provision at the End of the Year	<u>104,193</u>	<u>111,169</u>	<u>91,169</u>
Cyclical Maintenance - Term	104,193	105,000	91,169
	<u>104,193</u>	<u>105,000</u>	<u>91,169</u>



18. 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	31,645	34,000	37,597
Later than One Year and no Later than Five Years	54,579	53,000	21,473
Future Finance Charges	(4,599)	(18,000)	
	<u>81,626</u>	<u>69,000</u>	<u>59,070</u>
Represented by			
Finance lease liability - Current	29,720	25,000	37,597
Finance lease liability - Term	51,906	44,000	21,473
	<u>81,626</u>	<u>69,000</u>	<u>59,070</u>

19. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Project	<i>completed</i>	17,781			(17,781)	-
Hall Aircon	<i>completed</i>	97,069		(97,069)		(12,151)
LSC Offices 219058	<i>in progress</i>	(12,151)				279,975
Admin Block 225775	<i>in progress</i>	(7,052)	333,073	(46,046)		(5,665)
5YA Drainage/Stormwater 213644	<i>in progress</i>	(5,650)	7,000	(7,015)		(4,206)
Manuka Block outdoor	<i>in progress</i>	(4,206)				-
Plaster Repairs 239708	<i>completed</i>		25,875	(25,584)	(291)	
Totals		<u>85,791</u>	<u>365,948</u>	<u>(175,714)</u>	<u>(18,072)</u>	<u>257,953</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	279,975
Funds Due from the Ministry of Education	(22,022)
	<u>257,953</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Project	<i>in progress</i>	489,192	193,798	-665,209		17,781
Hall Aircon	<i>in progress</i>		105,390	(8,321)		97,069
LSC Offices	<i>in progress</i>			(12,151)		(12,151)
Admin Block	<i>in progress</i>			(7,052)		(7,052)
5YA Drainage/Stormwater	<i>in progress</i>			(5,650)		(5,650)
Manuka Block outdoor	<i>in progress</i>			(4,206)		(4,206)
Totals		<u>489,192</u>	<u>299,188</u>	<u>(702,589)</u>	<u>-</u>	<u>85,791</u>



21. 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.

Mrs Eileen Nuri the wife of Board member Niwa Nuri is a teacher and Ms Siobhan Nuri the daughter of Mr Nuri is a teacher aide on staff.

22. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,015	3,110
<i>Leadership Team</i>		
Remuneration	531,399	515,287
Full-time equivalent members	4	4
Total key management personnel remuneration	535,414	518,397

There are 6 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 Chair and other Board members have also been involved in ad hoc meetings.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	5.00	2.00
110-120	3.00	3.00
	8.00	5.00

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



23. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total		-
Number of People		-

24. 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.

25. Commitments

(a) Capital Commitments

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

(a) contract to have LSC Offices upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$12,151 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) contract to have the admin block upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, and \$333,073 has been received of which \$53,098 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) contract to have 5YA Drainage/Stormwater upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry, \$5,650 has been spent on the project to balance date. This project has been approved by the Ministry.



26. 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	763,485	761,864	379,479
Receivables	310,792	313,400	315,163
Investments - Term Deposits	307,560	300,000	305,362
Total Financial assets measured at amortised cost	1,381,837	1,375,264	1,000,004

Financial liabilities measured at amortised cost

Payables	369,754	358,500	370,419
Borrowings - Loans	18,774	18,500	23,467
Finance Leases	81,627	69,000	59,070
Total Financial Liabilities Measured at Amortised Cost	470,155	446,000	452,956

27. Events After Balance Date

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

28. 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 has been compromised.



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.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students.



Rototuna School

Kiwisport Statement

For the Year Ended 31 December 2021

In 2021 the school received Kiwisport funding of \$11,972 (2020:\$12,390)

The funding was spent on sports equipment and sporting endeavours.

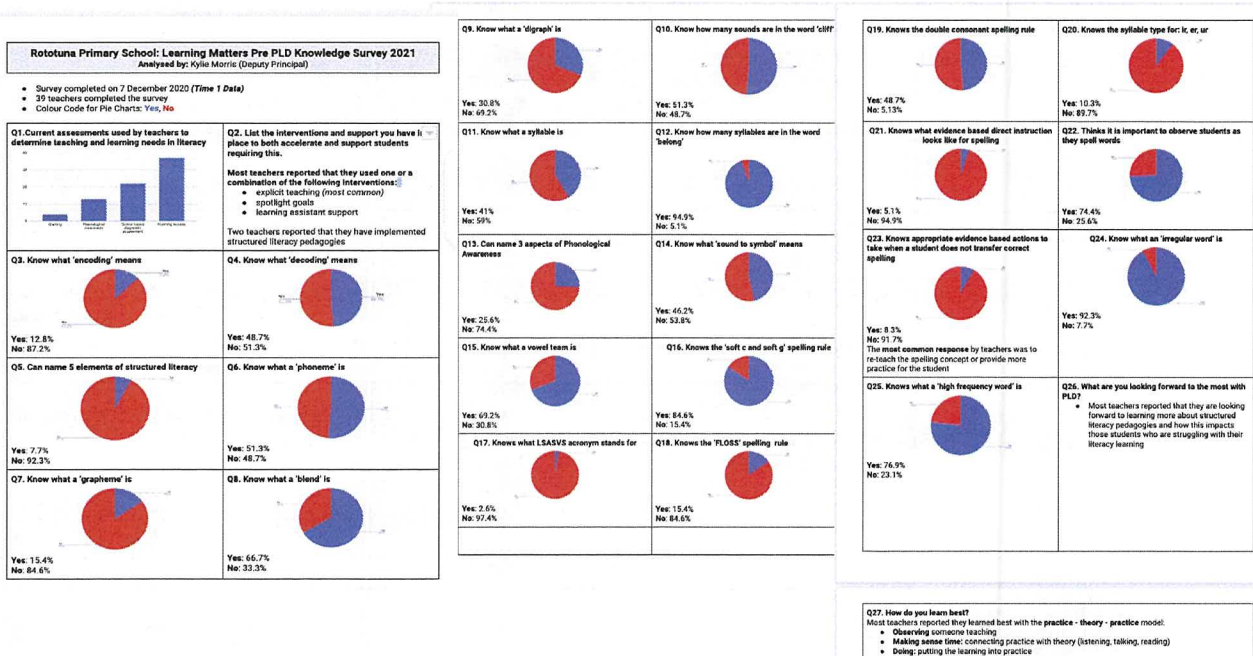
Analysis of Variance Reporting



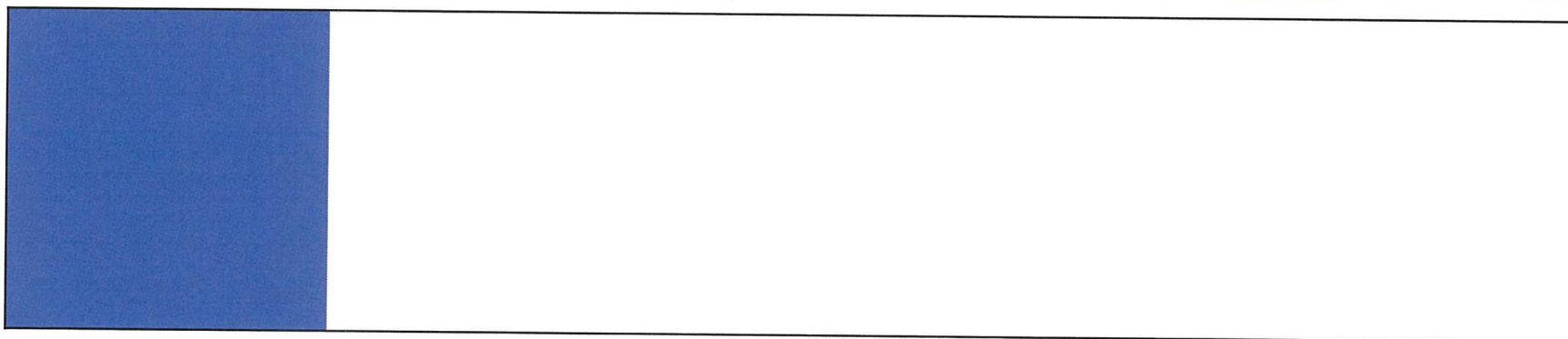
School Name:	Rototuna Primary School		School Number:	6976
Strategic Aim:	<p>Professional Growth Empowering our staff to become independent with Structured Literacy Pedagogies.</p> <p>Hauora The 4 components of Māori hauora are te taha hinengaro (mental), te taha wairua (spiritual), te taha tinana (physical) and te taha whānau (social). One can not be exercised without the other.</p>			
Annual Aim:	<p>Student Progress, Achievement and Agency: Empowering our staff to become independent with Structured Literacy Pedagogies.</p> <p>Wellbeing for Success: Empower staff and students with strategies that enhance their social-emotional wellbeing and emotional resilience.</p>			
Target:	<p>Professional Growth 2021 Achievement Targets:</p> <ul style="list-style-type: none"> Engage in PLD and implement Structured Literacy <ul style="list-style-type: none"> including Priority Learner Case Study (ELL and Structured Literacy) Implement professional growth cycle with structured literacy focus Writing Leaders to support school wide practise and deliver in class PLD and support for new teachers to school Review in-class ELL support hours and programmes for ELL students Select Priority Learner Case Study initiative to support Structured Literacy Pedagogies.. All staff to embark on professional learning in the implementation of Structured Literacy. New teachers to school targeted for ongoing, classroom based PLD in writing delivered by COL: In-school Literacy Leaders Continue to provide Ako Whakatere initiative Continue Structured Literacy Specialist Teacher Initiative <p>Well Being for Success - Staff and Student Hauora.</p> <ul style="list-style-type: none"> Deliver Understanding Behaviours and Responding Safely (UBRS) workshop Continue to embed restorative practice pedagogies in all classrooms; check ins, circle time, restorative conversations. Strengthen Circle time to include tikanga. 			

Baseline Data:

Rototuna Primary School Pre PLD Knowledge Survey 2021.



Tātaritanga raraunga



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Staff made significant shifts with their Structured Literacy Knowledge.. 2021 was the year we focused on increasing staff knowledge with the aim to raise student achievement.</p> <hr/> <p>Review in-class ELL support hours and programmes for ELL students</p> <hr/> <p>Well Being for Success - Staff and Student Hauora. During this unprecedented year of Covid 19, in order to support both students and staff hauora and their well being, we mindfully implemented many extras to support our staff, who in turn were responsible for their students' hauora.</p> <hr/> <p>In term One we delivered Understanding Behaviours and Responding Safely (UBRS) workshop for all teachers and learning support staff.</p>	<p>Throughout the year staff participated in both school wide professional learning and online learning modules. The school employed an outside facilitator who conducted teacher only days as well as the modelling of Structured Literacy lessons.</p> <hr/> <p>This year the ELL support programme was taken over by one of the Deputy Principals.</p> <hr/> <p>These lockdowns saw staff connect regularly with their class in zoom meetings. Students SPOTLIGHT evidence uploading was commented on by teachers. Staff thank you's and gifts arranged upon return from Covid Lockdowns. Bubble teachers Acknowledged with a small gift each time. Workloads addressed with many teacher requirements removed. Priority Learner Case studies was a focus to start the SL journey. Many moved to full class by choice. Several staff initiatives and assessments were Covid adjusted with requirements eliminated for teaching staff.</p> <hr/> <p>All staff participated in this MOE run teacher only day.</p>	<p>Staff knowledge has shifted significantly with both external and internal support. Our leadership team provides onsite support with one member being several years ahead in her training. School systems have been modified to adjust to these new pedagogies.</p> <hr/> <p>Accurate Spreadsheets recording all ELL students were established. This has proven to be an enormous task in our multicultural school. 399/847 (47%) are ESOL. 147/847 are now ESOL funded students. An extensive in class support programme is in place with our learning Assistants.</p> <hr/> <p>Interrupted Year with Covid 19 has meant an increased emphasis on Hauora and Wellbeing. This has resulted in staff feeling more valued and is reflected in a stable staff for 2022..</p> <hr/> <p>School wide procedures have been followed where staff know more about coping with connection before correction.</p>	<p>To further enhance teacher knowledge which will raise student achievement. We will now embark on the Better Start Literacy programme (MOE Contract through University of Canterbury) which will involve one of our Deputy Principals training as a lead teacher. Four of our junior team will also be involved in this professional learning. School wide professional learning will continue.</p> <hr/> <p>This Deputy Principal will continue to monitor these learners and our team will continue to monitor the learning support we have in place for all classes. Extra training will be provided on a needs to basis.</p> <hr/> <p>In 2022 we will participate in Pause, Breathe, Smile. - A NZ accredited Mindfulness programme. This will be offered to all teachers and support staff, with the goal of working towards becoming a Mindful School.</p> <hr/> <p>Continue to embed restorative practice pedagogies in all classrooms; check ins, circle time, restorative conversations.</p>

Tātaritanga raraunga



Planning for next year:

A 2022 structured literacy roadmap has been designed with expectations expected for the teachers to improve their knowledge and to raise student achievement. We will begin our journey on Better Start Literacy(MOE Contract through University of Canterbury). Full school professional learning in Structured Literacy will be continued.

