

# EAST TAMAKI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 1264

**Principal:** Sarah Mirams

**School Address:** 196 Preston Road, Otara Auckland

**School Postal Address:** P O BOX 58035, Botany Manukau 2163

**School Phone:** 09-274-9246

**School Email:** [office@easttamki.school.nz](mailto:office@easttamki.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Mirams	Principal		
Ianny Greig-Pori	Presiding Member	Elected	Sep-22
Kimberley Atkinson	Staff Trustee	Elected	Sep-22
Gloria Prasad	Board Member	Elected	Sep-22
Siki Ah-Shaw	Board Member	Elected	Sep-22
Angeline Deepa Narain	Board Member	Elected	Sep-22
Tangi Namulauulu	Board Member	Co-opted	Sep-22

#### Accountant / Service Provider:

M & M Accounting and Business Consultants Limited

# EAST TAMAKI SCHOOL

Annual Report - For the year ended 31 December 2021

## Index

Page	Statement
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	<b>Financial Statements</b>
--	-----------------------------

<a href="#">1</a>	Statement of Responsibility
-------------------	-----------------------------

<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
-------------------	--

<a href="#">3</a>	Statement of Changes in Net Assets/Equity
-------------------	---

<a href="#">4</a>	Statement of Financial Position
-------------------	---------------------------------

<a href="#">5</a>	Statement of Cash Flows
-------------------	-------------------------

<a href="#">6 - 19</a>	Notes to the Financial Statements
------------------------	-----------------------------------

	<b>Other Information</b>
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
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# EAST TAMAKI 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.

Tanny Greig-Pari  
Full Name of Presiding Member

[Signature]  
Signature of Presiding Member

31-5-22  
Date:

Sarah Mirams  
Full Name of Principal

[Signature]  
Signature of Principal

31-5-22  
Date:

# EAST TAMAKI SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,112,978	2,173,968	2,314,799
Locally Raised Funds	3	52,186	76,800	34,088
Interest Income		2,650	2,000	5,862
		2,167,814	2,252,768	2,354,749
<b>Expenses</b>				
Locally Raised Funds	3	17,847	16,500	15,959
Learning Resources	4	1,242,259	1,171,821	1,271,593
Administration	5	151,230	150,820	149,642
Finance		874	1,000	748
Property	6	670,283	825,500	786,356
Depreciation	11	170,085	194,000	167,979
		2,252,578	2,359,641	2,392,277
<b>Net Surplus / (Deficit) for the year</b>		(84,764)	(106,873)	(37,528)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(84,764)	(106,873)	(37,528)

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

# EAST TAMAKI SCHOOL

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		944,670	944,671	982,198
Total comprehensive revenue and expense for the year		(84,764)	(106,873)	(37,528)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		859,906	837,798	944,670
Retained Earnings		859,906	837,798	944,670
Reserves		-	-	-
<b>Equity at 31 December</b>		859,906	837,798	944,670

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.

# EAST TAMAKI SCHOOL

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	175,766	21,633	288,225
Accounts Receivable	8	117,807	82,500	89,045
GST Receivable		3,887	5,000	5,979
Prepayments		3,187	6,000	6,337
Inventories	9	15,700	10,000	10,876
Investments	10	250,000	250,000	250,000
		566,347	375,133	650,462
<b>Current Liabilities</b>				
Accounts Payable	12	146,329	133,500	172,320
Revenue Received in Advance	13	3,762	-	38,055
Provision for Cyclical Maintenance	14	20,790	103,168	-
Finance Lease Liability	15	5,123	5,000	4,503
Funds held for Capital Works Projects	16	(11,740)	-	71,335
		164,264	241,668	286,213
<b>Working Capital Surplus/(Deficit)</b>		402,083	133,465	364,249
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	675,309	728,243	692,740
		675,309	728,243	692,740
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	212,357	18,910	107,678
Finance Lease Liability	15	5,129	5,000	4,641
		217,486	23,910	112,319
<b>Net Assets</b>		859,906	837,798	944,670
<b>Equity</b>		859,906	837,798	944,670

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

# EAST TAMAKI SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		746,742	632,397	754,589
Locally Raised Funds		45,198	66,800	44,088
Goods and Services Tax (net)		2,092	979	(3,292)
Payments to Employees		(373,682)	(339,062)	(328,182)
Payments to Suppliers		(274,293)	(333,692)	(267,845)
Interest Paid		(874)	(1,000)	(748)
Interest Received		4,160	1,968	6,126
Net cash from/(to) Operating Activities		149,343	28,390	204,736
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(173,226)	(216,503)	(94,282)
Purchase of Investments		-	-	321
Net cash from/(to) Investing Activities		(173,226)	(216,503)	(93,961)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(5,499)	(7,144)	(6,511)
Funds Administered on Behalf of Third Parties		(83,078)	(71,336)	78,387
Net cash from/(to) Financing Activities		(88,577)	(78,480)	71,876
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(112,460)</b>	<b>(266,593)</b>	<b>182,651</b>
Cash and cash equivalents at the beginning of the year	7	288,226	288,226	105,574
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>175,766</b>	<b>21,633</b>	<b>288,225</b>

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

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

# **EAST TAMAKI SCHOOL**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2021**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

EAST TAMAKI 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 14.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

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

### **Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Operating Lease Payments**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10-33 Years
Furniture and equipment	5-10 Years
Information and communication technology	3-5 Years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**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 grants received from MOE, donations from various companies 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.

#### **s) Service 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.

#### **t) Equal Employment Opportunities (EEO)**

East Tāmaki School continues to ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes without bias or discrimination. In 2021 there were no concerns or issues raised by staff or applicants with regards to the EEO policy. East Tāmaki School has complied with the EEO policy in 2021.

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	493,247	459,568	509,074
Teachers' Salaries Grants	955,949	880,000	994,751
Use of Land and Buildings Grants	402,917	650,000	586,886
Other MoE Grants	260,865	184,400	224,088
	<u>2,112,978</u>	<u>2,173,968</u>	<u>2,314,799</u>

The school has opted in to the donations scheme for this year. Total amount received was \$31,800.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	35,524	65,000	18,172
Fees for Extra Curricular Activities	1,888	-	-
Trading	11,581	8,500	13,486
Fundraising & Community Grants	835	2,000	1,099
Other Revenue	2,358	1,300	1,331
	<u>52,186</u>	<u>76,800</u>	<u>34,088</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	1,845	4,000	1,498
Trading	14,691	10,000	11,824
Fundraising and Community Grant Costs	-	-	158
Other Locally Raised Funds Expenditure	1,311	2,500	2,479
	<u>17,847</u>	<u>16,500</u>	<u>15,959</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>34,339</u>	<u>60,300</u>	<u>18,129</u>

#### 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	44,469	57,121	25,469
Library Resources	211	300	720
Employee Benefits - Salaries	1,180,603	1,095,000	1,215,388
Staff Development	16,976	19,400	30,016
	<b>1,242,259</b>	<b>1,171,821</b>	<b>1,271,593</b>

#### 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,145	6,500	6,084
Board Fees	2,445	3,000	2,713
Board Expenses	-	3,000	1,126
Communication	2,533	3,000	3,635
Consumables	13,080	15,500	11,439
Operating Lease	-	-	1,800
Other	27,797	16,600	21,158
Employee Benefits - Salaries	76,994	82,000	80,271
Insurance	3,510	3,500	4,196
Service Providers, Contractors and Consultancy	17,726	17,720	17,220
	<b>151,230</b>	<b>150,820</b>	<b>149,642</b>

#### 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,490	12,000	10,616
Consultancy and Contract Services	41,840	42,000	37,411
Cyclical Maintenance Provision	125,469	15,000	14,400
Grounds	4,590	5,500	7,425
Heat, Light and Water	12,783	20,000	20,069
Repairs and Maintenance	27,889	37,000	61,620
Use of Land and Buildings	402,917	650,000	586,886
Security	8,897	8,000	8,072
Employee Benefits - Salaries	39,408	36,000	39,857
	<b>670,283</b>	<b>825,500</b>	<b>786,356</b>

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

## 7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	175,765	21,633	288,226
Cash and cash equivalents for Statement of Cash Flows	175,765	21,633	288,226

## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	-	-
Receivables from the Ministry of Education	-	-	16,921
Interest Receivable	958	2,500	2,468
Banking Staffing Underuse	3,550	7,000	6,562
Teacher Salaries Grant Receivable	113,299	73,000	63,094
	117,807	82,500	89,045
Receivables from Exchange Transactions	958	2,500	2,468
Receivables from Non-Exchange Transactions	116,849	80,000	86,577
	117,807	82,500	89,045

## 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,858	1,000	1,304
School Uniforms	13,842	9,000	9,572
	15,700	10,000	10,876

## 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	250,000	250,000	250,000
Total Investments	250,000	250,000	250,000

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	373,851	75,356			(58,319)	390,888
Furniture and Equipment	219,562	27,313			(61,739)	185,136
Information and Communication Technology	70,929	42,130			(42,440)	70,619
Leased Assets	9,009	6,605			(5,484)	10,130
Library Resources	19,389	1,249			(2,103)	18,535
<b>Balance at 31 December 2021</b>	<b>692,740</b>	<b>152,653</b>	<b>-</b>	<b>-</b>	<b>(170,085)</b>	<b>675,308</b>

The net carrying value of equipment held under a finance lease is **\$10,130 (2020: \$9,009)**

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,113,512	(722,625)	390,887	1,038,156	(664,305)	373,851
Furniture and Equipment	793,692	(608,556)	185,136	766,379	(546,817)	219,562
Information and Communication Technology	411,650	(341,031)	70,619	369,519	(298,590)	70,929
Leased Assets	18,040	(7,908)	10,132	30,108	(21,099)	9,009
Library Resources	75,141	(56,606)	18,535	73,892	(54,503)	19,389
<b>Balance at 31 December</b>	<b>2,412,035</b>	<b>(1,736,726)</b>	<b>675,309</b>	<b>2,278,054</b>	<b>(1,585,314)</b>	<b>692,740</b>



## 12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	10,294	12,000	27,751
Accruals	7,300	6,500	6,234
Capital Accruals for PPE Items	-	-	27,179
Employee Entitlements - Salaries	121,962	106,000	106,078
Employee Entitlements - Leave Accrual	6,773	9,000	5,078
	<u>146,329</u>	<u>133,500</u>	<u>172,320</u>
Payables for Exchange Transactions	146,329	133,500	172,320
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>146,329</u>	<u>133,500</u>	<u>172,320</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	750	-	28,055
Other revenue in Advance	3,012	-	10,000
	<u>3,762</u>	<u>-</u>	<u>38,055</u>

## 14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	107,678	107,678	93,278
Increase/ (decrease) to the Provision During the Year	125,469	14,400	14,400
Provision at the End of the Year	<u>233,147</u>	<u>122,078</u>	<u>107,678</u>
Cyclical Maintenance - Current	20,790	103,168	-
Cyclical Maintenance - Term	212,357	18,910	107,678
	<u>233,147</u>	<u>122,078</u>	<u>107,678</u>

## 15. 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	5,823	4,500	4,503
Later than One Year and no Later than Five Years	5,469	5,500	4,641
Future Finance Charges	(1,040)	-	-
	<u>10,252</u>	<u>10,000</u>	<u>9,144</u>
<b>Represented by</b>			
Finance lease liability - Current	5,123	5,000	4,503
Finance lease liability - Term	5,129	5,000	4,641
	<u>10,252</u>	<u>10,000</u>	<u>9,144</u>

## 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 \$	Board Contributions \$	Closing Balances \$
SIP Drainage	<i>Completed</i>	14,312	-	(14,312)	-	-
SIP Mural	<i>Completed</i>	5,634	-	(6,261)	-	(627)
SIP Flooring	<i>Completed</i>	(2,849)	2,849	-	-	-
SIP Fencing	<i>Completed</i>	(1,445)	1,445	-	-	-
SIP Landscaping	<i>Completed</i>	55,683	-	(66,796)	-	(11,113)
Totals		<u>71,335</u>	<u>4,294</u>	<u>(87,369)</u>	<u>-</u>	<u>(11,740)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(11,740)
	<u>(11,740)</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 2 Upgrade	<i>Completed</i>	(7,051)	14,295	(25,225)	17,981	-
SIP Drainage	<i>In progress</i>		14,312	-	-	14,312
SIP Mural	<i>In progress</i>		5,634	-	-	5,634
SIP Flooring	<i>In progress</i>		25,643	(28,492)	-	(2,849)
SIP Fencing	<i>In progress</i>		13,005	(14,450)	-	(1,445)
SIP Landscaping	<i>In progress</i>		72,382	(16,699)	-	55,683
Totals		<u>(7,051)</u>	<u>145,271</u>	<u>(84,866)</u>	<u>17,981</u>	<u>71,335</u>

## 17. Related Party Transactions

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

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

## 18. Remuneration

### *Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	8 2,445	2,713
<i>Leadership Team</i>		
Remuneration	268,431	266,681
Full-time equivalent members	2	2
Total key management personnel remuneration	270,876	269,394

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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	160-170
Benefits and Other Emoluments	6-7	9-10
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	1	1
	1.00	1.00

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

## **19. Compensation and Other Benefits Upon Leaving**

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

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

## **20. Contingencies**

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

### Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December the Board hasn't entered into contract agreements for capital works.

(Capital commitments at 31 December 2020: \$85,889)

### (b) Operating Commitments

As at 31 December the Board hasn't entered any contracts:

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	175,765	21,633	288,226
Receivables	117,807	82,500	89,045
Investments - Term Deposits	250,000	250,000	250,000
Total Financial assets measured at amortised cost	543,572	354,133	627,271

#### Financial liabilities measured at amortised cost

Payables	146,329	133,500	172,320
Finance Leases	10,252	10,000	9,144
Total Financial Liabilities Measured at Amortised Cost	156,581	143,500	181,464

## 22. Events After Balance Date

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

## 23. Comparatives

There is no prior period comparatives which have been reclassified to make disclosure consistent with the current year.

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of East Tamaki School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of East Tamaki School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

### Basis of opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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

A handwritten signature in blue ink that reads 'Colin Henderson'.

**Colin Henderson**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



# Analysis of Variance Reporting



<b>School Name:</b>	East Tāmaki School	<b>School Number:</b>	1264
<b>Strategic Aim:</b>	Accelerated achievement in Pāngarau		
<b>Annual Aim:</b>	By the end of 2021 teachers have accelerated student achievement so more ākonga are achieving at and above the curriculum level expectations in Pāngarau.		
<b>Target:</b>	To accelerate the achievement levels in years 3 - 5 so that ākonga are able to reach curriculum level expectations through targeted intervention programmes.		
<b>Baseline Data:</b>	<p>At the end of 2020 48.1% of ākonga were achieving at or above the curriculum level expectations, 20.3% were just below the curriculum level expectations, and 31.6% were below the curriculum level expectations.</p> <p>At the end of year 3 45.2% of ākonga were at or above, 32.3% just below, and 22.6% below curriculum level expectations.</p> <p>At the end of year 4 44.1% of ākonga were at or above, 17.6% just below, and 38.2% below curriculum level expectations.</p> <p>At the end of year 5 42% of ākonga were at or above, 16.1% just below, and 41.9% below curriculum level expectations.</p> <p><i>Note: The levels of achievement across the school are lower this year than in previous years. This year we had 48.1% of ākonga at or above curriculum level expectations down from 60-65% in the previous 3 years. Ākonga learning progress was slower than in the previous year. We had two lockdowns during 2020 and this resulted in less learning time. Some ākonga did not return to school under level 2, resulting in more lost learning time.</i></p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>School wide PLD in Communities of Mathematical Inquiry – Work with facilitator (Fiona Fox) to improve both content knowledge and pedagogy in teachers Pāngarau programmes.</p> <p>Each teacher has a target group of ākonga to accelerate their learning in Pāngarau – each term teachers review their class data and select target ākonga. They then plan explicit interventions to accelerate learning for these ākonga so that they are at or above curriculum level expectations by the end of the year.</p> <p>Integrating Pāngarau into other curriculum areas through teachers planning in year groups for inquiry topics. This allows for more Pāngarau learning opportunities and for meaningful context driven learning.</p> <p>Monitoring of ākonga achievement each term with year group meeting with management team to discuss data and next steps. Teachers making specific plans to accelerate target ākonga. Whole school analysis completed end of year by the Pāngarau team and reported to the Board of Trustees.</p>	<p>At the end of 2021 36.9% of ākonga were at or above curriculum level expectations.</p> <p>24.9% of ākonga were below, 38.3% just below, 28.4% at, and 8.5% above curriculum level expectations.</p> <p>30.5% of male ākonga were below, 32.2% just below, 28.0% at, and 9.3% above curriculum level expectations.</p> <p>16.9% of female ākonga were below, 47.0% just below, 28.9% at, and 7.2% above curriculum level expectations.</p>	<p>The data shows overall teacher judgements for ākonga made using testing available from before lockdown and testing and observations made during video call lessons and in person for ākonga who returned for the last few weeks of school.</p> <p>The results show a lower than normal rate of achieving at or above curriculum level expectations. 36.9% of ākonga are achieving at or above in Pāngarau.</p> <p>These results reflect the long lockdown in 2021 meaning that our ākonga missed two terms of learning in the year. Some ākonga were able to keep learning through video lessons with their teacher. All ākonga received hard learning packs to learn at home and were supported by teachers via phone and email.</p>	<p>All teachers to select target ākonga group each term. These ākonga will be planned for to accelerate their learning in Pāngarau through interventions and additional instruction.</p> <p>Knowledge based learning to be sent home for all ākonga – this is to include number, basic facts, and place value.</p> <p>Use of Google Classroom to be introduced to allow further connection between in school and home learning. Ākonga to be taught how to login in and complete learning tasks in Google Classroom. This can be used for independent activities in classroom and for home learning.</p> <p>Pāngarau team to support teachers in continuing Communities of Mathematical Inquiry/Pasifika Pāngarau to deepen ākonga understanding in Pāngarau.</p> <p>Continue the use of next steps sheets. We have found that sharing learning goals with the ākonga is an effective way of focussing learning and highlighting the steps needed to reach the next</p>



Teachers using learning progressions in child speak to co-construct next learning steps with ākonga.

Hold Pāngarau talanoa to engage whānau in home learning and seek feedback on engaging ākonga in Pāngarau.

Encourage use of materials in years 2 – 4 Pāngarau lessons to develop better understanding of numbers.

Wall displays of progressions in Pāngarau in each classroom showing ākonga achievement. Moving up levels to be celebrated in class.

Teachers use next steps/goal sheets based on learning progression with ākonga and in the modelling books for groups. Ākonga self-monitor their progress using the progression sheets in their books.

After school workshops held for senior ākonga (Harakeke roopu). This is to give extra support to those ākonga identified by teachers as needing it.

level. We need to ensure ākonga are aware of their Pāngarau goal and what they need to do to reach this.

Continue the profiling and specific, detailed planning for target ākonga across the school and encouraging teachers to discuss their Pāngarau programmes with each other.

Continue to invite parents to Pāngarau Open Mornings and Parent Meetings so that they are able to help their child at home too. It is also important that they know what their child is currently learning. Encouraging classroom teachers to attend so that they can speak with parents specifically about their child.

Use of word problems for problem solving. Making these problems culturally relevant to our ākonga.

#### Planning for next year:

2022 Focus: To accelerate the achievement levels in years 3 - 5 so that ākonga are able to reach curriculum level expectations through targeted intervention programmes.

# Analysis of Variance Reporting



<b>School Name:</b>	East Tāmaki School	<b>School Number:</b>	1264
<b>Strategic Aim:</b>	To accelerate the achievement of ākonga in Pānui		
<b>Annual Aim:</b>	To accelerate the achievement of ākonga in Pānui so that ākonga are achieving at or above the expected curriculum level. (End of 2019: 35.4%, End of 2020: 50% and End of 2021: 49.7%)		
<b>Target:</b>	To accelerate the achievement levels in years 1 - 6 so that they are able to reach curriculum level expectations through targeted intervention programmes.		
<b>Baseline Data:</b>	<p>At the end of term 4, 32.2% of ākonga were below, 17.9% just below, 37.8% at, and 11.9% above curriculum level expectations.</p> <p>41.5% of male ākonga were below, 18.6% just below, 29.7% at, and 10.2% above curriculum level expectations.</p> <p>19.3% of female ākonga were below, 16.9% just below, 49.4% at, and 14.5% above curriculum level expectations.</p>		



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Professional Learning opportunities provided to all teachers through modelling, observations, feedback, and support by Liz Kane, Christine Braid and Tamara Dahm. A supplementary support/ intervention for ākonga (Primary level) who are not meeting school expectations in Reading and Writing. Making shifts in our teaching practice to accelerate student achievement</p> <p>Grant applied for and received to allow for 50 hours Professional Development to extend Structured Literacy throughout the school</p> <p>LLI applications granted to support learners in literacy</p> <p>RTLBs and Learning assistants working with ākonga in class to support them</p> <p>Extra support from St Lukes volunteers and ANZ Harakeke program to help ākonga in their Reading and Writing.</p> <p>SODA – Start of Day Acceleration – this was to give 15mins of targeted learning time for ākonga who needed extra support</p>	<p>At the end of 2019 35.4% of ākonga were achieving at or above curriculum level expectations, 21.8% were just below, and 42.7% were below.</p> <p>At the end of 2020 50% of ākonga were achieving at and above curriculum level expectations. 11.3% were just below the curriculum level expectations and 38.7% were below the curriculum expectations.</p> <p>At the end of 2021 32.2% of ākonga were below, 17.9% just below, 37.8% at, and 11.9% above curriculum level expectations.</p> <p>41.5% of male ākonga were below, 18.6% just below, 29.7% at, and 10.2% above curriculum level expectations.</p> <p>19.3% of female ākonga were below, 16.9% just below, 49.4% at, and 14.5% above curriculum level expectations.</p>	<p>Student learning progress was slower than in the previous year. We had 3 lockdowns during 2021 and this resulted in less learning time. Some ākonga did not return to school for the remainder of the year due to worries surrounding covid, resulting in more lost learning time.</p> <p>During Lockdowns at level 2, 3 and the traffic light system restrictions, the extra support from our volunteers were put on hold. RTLBs and other external agency support were also remote which also impacted on learning outcomes.</p> <p>Professional learning for teachers was reduced due to lockdowns and alert level restrictions.</p> <p>Teachers found the support provided useful and informative, however, they could not implement changes due to the many lockdowns.</p> <p>Teachers and ākonga needed to focus on strengthening relationships and mental and emotional wellbeing of our students in the classroom after</p>	<p>The Pānui rūpu will continue to meet regularly and reflect on achievements and whether any changes need to be made</p> <p>Reflect on our data termly and make necessary changes and decisions so that our ākonga are making significant progress in terms 1 and 2.</p> <p>At East Tāmaki School we have found that sharing learning goals with the ākonga is an effective way of focussing learning and highlighting the steps needed to reach the next level. We need to ensure ākonga are aware of their Pānui goal and what they need to do to reach this. We will be auditing Pānui books to ensure sheets are being used and there is evidence in the ākonga books.</p> <p>The profiling of ākonga and detailed planning for targeted ākonga in term 4 last year proved to be particularly effective in accelerating progress across the school and in encouraging teachers to discuss their Pānui programmes with each other</p> <p>Continue to create newsletters to encourage whānau on how they</p>

Phonological Awareness Activities following the Heggerty program for all junior ākonga

Teachers tracking student achievement through LLARS, Phonological Awareness Test and PROBE

Monitoring of student achievement each term within year groups. Meetings with management team to discuss data and next steps. Teachers making specific plans to accelerate target ākonga.

Whole school analysis completed at the end of year by the Pānui rūpu and reported to the Board of Trustees.

Teachers using learning progressions in child speak to co-construct next learning steps with ākonga. Tuhituhi and Pānui learning progressions changed to align with Structured Literacy for the Junior School

Sending out newsletters to whānau as to how they can best support their child at home with Pānui as well as focusing on the change to Structured Literacy.

Year 4 ākonga to be included in Harakeke (after school learning

long periods of time being in lockdown

Teachers tried to support ākonga learning via email, text, phone calls, home learning packs and online learning and assist as much as possible

Not all ākonga had access to devices or internet connections to join online learning sessions and this inequity hugely impacted on learning outcomes for all students.

can continue to support their child in Pānui at home.

Implement Structured Literacy as a whole school reading program

Continue to provide Professional Learning for teachers to strengthen their teaching practice with Christine Brain and Tamara Dahm.

workshops). Teachers to work with ākonga on Targeted teaching and learning that is specific to the student's needs.

Before school Tuakana Teina program where experienced ākonga read to younger ākonga

#### Planning for next year:

##### **2022 Focus:**

To accelerate the achievement levels in years 1 – 6, so that our ākonga are able to reach curriculum level expectations regularly throughout the school year.



# Analysis of Variance Reporting



<b>School Name:</b>	East Tāmaki School	<b>School Number:</b>	1264
<b>Strategic Aim:</b>	To accelerate the achievement of ākonga in Tuhihi		
<b>Annual Aim:</b>	To accelerate the achievement of ākonga in Tuhihi so that 80% of ākonga are achieving at or above the expected curriculum level. (End of 2019: 44.6%, End of 2020: 48.8% and End of 2021: 36.4%)		
<b>Target:</b>	To accelerate the achievement levels in years 3 - 5 so that they reach curriculum level expectations through targeted intervention programmes.		
<b>Baseline Data:</b>	<p>At the end of term 4, 35.3% of ākonga were below, 28.4% just below, 28.4% at, and 8.0% above curriculum level expectations.</p> <p>42.4% of male ākonga were below, 27.1% just below, 27.1% at, and 3.4% above curriculum level expectations.</p> <p>25.3% of female ākonga were below, 30.1% just below, 30.1% at, and 14.5% above curriculum level expectations.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Select writing topics carefully and strategically so that they engage, motivate and challenge ākonga.</p> <p>Learning progression sheets were updated to reflect Structured Literacy goals and teachers used these with ākonga and in the modelling books. Ākonga self-monitored their progress using the progression sheets in their books.</p> <p>Use language and tikanga learnt from the cultures found in our school, in our writing. Use writing motivations that reflect the culture of our ākonga, which they can then bring into their writing.</p> <p>Professional Learning opportunities provided to all teachers through modelling, observations, feedback, and support by Liz Kane, Chrissie Braid and Tamara Dahm. A supplementary support/ intervention for ākonga (Primary level) who are not meeting school expectations in Reading and Writing. Making shifts in our teaching practice to accelerate student achievement</p> <p>Grant applied for and received to allow for 50 hours Professional</p>	<p>At the end of 2019 44.6% of ākonga were achieving at or above curriculum level expectations, 25% were just below, and 30.4% were below.</p> <p>At the end of 2020 48.8% of ākonga were achieving at and above curriculum level expectations. 18.3% were just below the curriculum level expectations and 32.9% were below the curriculum expectations.</p> <p>At the end of 2021 35.3% of ākonga were below, 28.4% just below, 28.4% at, and 8.0% above curriculum level expectations.</p> <p>42.4% of male ākonga were below, 27.1% just below, 27.1% at, and 3.4% above curriculum level expectations.</p> <p>25.3% of female ākonga were below, 30.1% just below, 30.1% at, and 14.5% above curriculum level expectations.</p>	<p>Student learning progress was slower than in the previous year. We had 3 lockdowns during 2021 and this resulted in less learning time. Some ākonga did not return to school for the remainder of the year due to worries surrounding covid, resulting in more lost learning time.</p> <p>During Lockdowns at level 2, 3 and the traffic light system restrictions, the extra support from our volunteers were put on hold and RTLBs working remotely also impacted on outcomes.</p> <p>Professional learning for teachers was reduced due to lockdowns and alert level restrictions.</p> <p>Teachers found the support provided useful and informative, however, they could not implement changes due to lockdowns.</p> <p>Teachers and ākonga needed to focus on strengthening relationships in the classroom after long periods of time being in lockdown, focussing more on student and whānau wellbeing.</p> <p>Teachers tried to support ākonga learning via email, text, phone</p>	<p>Teachers and ākonga will continue to work towards improving Tuhituhi achievement in the school. It is important for ākonga to embrace their culture and bring this into their daily learning.</p> <p>The Junior School teachers will continue with Professional Learning in Structured Literacy to change the way Panui and Tuhituhi.</p> <p>Middle School and Senior School will start their journey into Structured Literacy learning.</p> <p>Resources in the form of Learning Assistants, Decodable Readers, classroom resources and further Professional Learning will help embed this new way</p> <p>Implement Structured Literacy as a whole school writing program with the help of The Code</p> <p>Continue to provide Professional Learning for teachers to strengthen their teaching practice with Christine Brain and Tamara Dahm.</p> <p>At East Tāmaki School we have found that sharing learning goals</p>



<p>Development to extend Structured Literacy throughout the school</p> <p>LLI applications granted to support learners in literacy</p> <p>RTLBS and Learning assistants working with ākonga in class to support them</p> <p>Extra support from St Lukes volunteers and ANZ Harakeke program to help ākonga in their Reading and Writing. Year 4 ākonga to be included in Harakeke. Teachers to work with ākonga on targeted teaching and learning that is specific to the student's needs.</p> <p>SODA – Start of Day Acceleration – this was to give 15mins of targeted learning time for ākonga who needed extra support</p> <p>Phonological Awareness Activities following the Heggerty program for all junior ākonga</p> <p>Teachers tracking student achievement through LLARS, Phonological Awareness Test and Writing Samples. The number of Writing Samples has been reduced to 2 a year and are moderated by peers.</p>		<p>calls, home learning packs and online learning and assist as much as possible.</p> <p>Not all ākonga had access to devices or internet connections to join online learning sessions, which also impacted on learning outcomes.</p>	<p>with the ākonga is an effective way of focussing learning and highlighting the steps needed to reach the next level. We need to ensure ākonga are aware of their Tuhituhi goal and what they need to do to reach this. We will be auditing Tuhituhi books to ensure sheets are being used and there is evidence in the ākonga books.</p>
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Monitoring of student achievement each term within year groups.  
Meetings with management team to discuss data and next steps.  
Teachers making specific plans to accelerate target ākonga.

Whole school analysis completed at the end of year by the Tuhihi rōpu and reported to the Board of Trustees.

#### Planning for next year:

##### 2022 Focus:

To accelerate the achievement levels in years 3 - 5 so that they reach curriculum level expectations through targeted intervention programmes.



## Kiwisport Funding Report

2021

The Kiwisport funding of \$3,444.00 for 2021 was unspent due to the COVID lockdowns we had during the year. As this was a very disruptive year, we did not have any sports programmes at school or take part in any sports tournaments.

We will be using the 2021 funds this year combined with the 2020 Kiwisport funding.

*Sarah Mirams*

Sarah Mirams  
Principal