

TITAHI BAY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 3045

Principal: Kerry Delaney

School Address: 11 Kura Street, Titahi Bay

School Postal Address: P O Box 50441, Porirua, 5240

School Phone: 04 236 8399

School Email: office@titahibay.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

TITAHI BAY SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements

	Other Information
--	--------------------------

	Members of the Board
--	----------------------

	Kiwisport
--	-----------

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

Titahi Bay 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.

Sarah Campbell

Full Name of Presiding Member

Sarah Campbell

Signature of Presiding Member

18/5/22

Date:

MATTHEW R TILLEY

Full Name of Principal

M Tilley

Signature of Principal

18/5/22

Date:

Titahi Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,229,410	3,069,279	3,201,554
Locally Raised Funds	3	55,388	41,000	75,028
Interest Income		3,674	8,000	9,980
		<u>3,288,472</u>	<u>3,118,279</u>	<u>3,286,562</u>
Expenses				
Locally Raised Funds	3	8,112	1,500	21,192
Learning Resources	4	2,334,210	2,355,194	2,253,744
Administration	5	381,645	127,395	136,252
Finance		1,839	1,050	1,118
Property	6	521,553	575,059	591,808
Depreciation	11	155,313	115,000	154,502
Loss on Disposal of Property, Plant and Equipment		11,424	-	2,388
		<u>3,414,096</u>	<u>3,175,198</u>	<u>3,161,004</u>
Net Surplus / (Deficit) for the year		<u>(125,624)</u>	<u>(56,919)</u>	<u>125,558</u>
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(125,624)</u></u>	<u><u>(56,919)</u></u>	<u><u>125,558</u></u>

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

Titahi Bay 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		1,580,023	1,425,942	1,445,779
Total comprehensive revenue and expense for the year		(125,624)	(56,919)	125,558
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	8,686
Equity at 31 December		1,454,399	1,369,023	1,580,023
Retained Earnings		1,454,399	1,369,023	1,580,023
Equity at 31 December		1,454,399	1,369,023	1,580,023

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.

Titahi Bay School
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	267,567	204,095	512,673
Accounts Receivable	8	175,697	139,762	167,370
GST Receivable		35,323	-	56,093
Prepayments		3,709	12,786	20,917
Inventories	9	718	843	709
Investments	10	318,450	307,862	315,680
Funds owed for Capital Works Projects	16	7,252	-	-
		808,716	665,348	1,073,442
Current Liabilities				
GST Payable		-	1,913	-
Accounts Payable	12	184,583	187,406	174,271
Revenue Received in Advance	13	-	3,000	500
Provision for Cyclical Maintenance	14	-	9,000	9,000
Finance Lease Liability	15	9,977	14,768	7,277
Funds held for Capital Works Projects	16	-	-	195,881
		194,560	216,087	386,929
Working Capital Surplus/(Deficit)		614,156	449,261	686,513
Non-current Assets				
Property, Plant and Equipment	11	873,713	937,266	911,555
		873,713	937,266	911,555
Non-current Liabilities				
Provision for Cyclical Maintenance	14	20,350	14,500	10,000
Finance Lease Liability	15	13,120	3,004	8,045
		33,470	17,504	18,045
Net Assets		1,454,399	1,369,023	1,580,023
Equity		1,454,399	1,369,023	1,580,023

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

Titahi Bay School
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		809,018	792,609	834,034
Locally Raised Funds		54,953	39,500	72,403
Goods and Services Tax (net)		20,770	-	(58,006)
Payments to Employees		(454,310)	(461,628)	(328,522)
Payments to Suppliers		(354,601)	(372,197)	(345,684)
Interest Paid		(1,839)	(1,050)	(1,118)
Interest Received		3,479	8,000	10,861
Net cash from/(to) Operating Activities		77,470	5,234	183,968
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(110,466)	(135,000)	(116,470)
Purchase of Investments		(2,769)	-	(7,818)
Net cash from/(to) Investing Activities		(113,235)	(135,000)	(124,288)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,686
Finance Lease Payments		(6,208)	(10,615)	(3,006)
Funds Administered on Behalf of Third Parties		(203,133)	-	102,837
Net cash from/(to) Financing Activities		(209,341)	(10,615)	108,517
Net increase/(decrease) in cash and cash equivalents		(245,106)	(140,381)	168,197
Cash and cash equivalents at the beginning of the year	7	512,673	344,476	344,476
Cash and cash equivalents at the end of the year	7	267,567	204,095	512,673

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.

Titahi Bay School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Titahi Bay 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 are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

The property from which the School operates is owned by the 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.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	727,204	735,044	739,223
Teachers' Salaries Grants	1,866,856	1,881,211	1,942,301
Use of Land and Buildings Grants	310,105	405,459	418,399
Other MoE Grants	325,245	47,565	101,631
	<u>3,229,410</u>	<u>3,069,279</u>	<u>3,201,554</u>

The school has opted in to the donations scheme for this year. Total amount received was \$63,150.

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	15,217	14,000	9,095
Fees for Extra Curricular Activities	12,394	-	15,749
Trading	1,360	1,500	1,862
Fundraising & Community Grants	26,417	25,500	48,322
	<u>55,388</u>	<u>41,000</u>	<u>75,028</u>
Expenses			
Extra Curricular Activities Costs	6,935	-	11,249
Trading	1,177	1,500	1,577
Fundraising & Community Grant Costs	-	-	8,366
	<u>8,112</u>	<u>1,500</u>	<u>21,192</u>
<i>Surplus for the year Locally raised funds</i>	<u>47,276</u>	<u>39,500</u>	<u>53,836</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	119,251	124,035	105,713
Library Resources	13,322	12,800	26,732
Employee Benefits - Salaries	2,168,653	2,184,039	2,098,184
Staff Development	32,984	34,320	23,115
	<u>2,334,210</u>	<u>2,355,194</u>	<u>2,253,744</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,878	6,865	6,565
Board Fees	3,865	5,000	4,470
Board Expenses	12,279	6,450	7,846
Communication	4,853	5,100	11,561
Consumables	5,072	4,750	3,216
Other	12,325	10,630	10,150
Employee Benefits - Salaries	67,148	70,100	71,681
Insurance	5,470	1,500	5,643
Service Providers, Contractors and Consultancy	15,120	17,000	15,120
Healthy School Lunch Programme	247,635	-	-
	<u>381,645</u>	<u>127,395</u>	<u>136,252</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,272	8,800	10,785
Cyclical Maintenance Provision	11,355	15,000	15,573
Grounds	5,678	7,000	4,542
Heat, Light and Water	22,679	22,500	25,903
Rates	6,366	4,000	4,709
Repairs and Maintenance	74,295	35,500	30,055
Use of Land and Buildings	310,105	405,459	418,399
Security	2,021	1,800	2,970
Employee Benefits - Salaries	76,040	72,500	77,528
Contracts	1,742	2,500	1,344
	<u>521,553</u>	<u>575,059</u>	<u>591,808</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	47,397	204,095	249,822
Short-term Bank Deposits	220,170	-	262,851
Cash and cash equivalents for Statement of Cash Flows	<u>267,567</u>	<u>204,095</u>	<u>512,673</u>

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

Of the \$267,567 Cash and Cash Equivalents \$12,556 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	185	938	250
Receivables from the Ministry of Education	-	2,903	-
Banking Staffing Underuse	15,000	-	20,174
Interest Receivable	720	1,406	525
Teacher Salaries Grant Receivable	159,792	134,515	146,421
	<u>175,697</u>	<u>139,762</u>	<u>167,370</u>
Receivables from Exchange Transactions	905	2,344	775
Receivables from Non-Exchange Transactions	174,792	137,418	166,595
	<u>175,697</u>	<u>139,762</u>	<u>167,370</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	718	843	709
	<u>718</u>	<u>843</u>	<u>709</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	318,450	307,862	315,680
Total Investments	<u>318,450</u>	<u>307,862</u>	<u>315,680</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	476,054	-	-	-	(35,414)	440,640
Furniture and Equipment	319,875	51,711	(9,683)	-	(63,886)	298,020
Information and Communication Technolog	89,404	52,550	(821)	-	(40,865)	100,267
Leased Assets	14,234	18,632	-	-	(11,164)	21,702
Library Resources	11,988	6,001	(920)	-	(3,984)	13,084
Balance at 31 December 2021	911,555	128,894	(11,424)	-	(155,313)	873,713

The net carrying value of equipment held under a finance lease is \$21,702 (2020: \$14,234)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	779,216	(338,576)	440,640	809,945	(333,891)	476,054
Furniture and Equipment	672,969	(374,949)	298,020	675,965	(356,090)	319,875
Information and Communication Technolog	302,434	(202,167)	100,267	289,821	(200,417)	89,404
Leased Assets	37,915	(16,213)	21,702	27,297	(13,063)	14,234
Library Resources	24,088	(11,004)	13,084	37,017	(25,029)	11,988
Balance at 31 December	1,816,622	(942,909)	873,713	1,840,045	(928,490)	911,555

12. Accounts Payable

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Creditors	13,150	38,984	18,197
Accruals	6,678	6,374	5,365
Employee Entitlements - Salaries	159,792	134,515	146,421
Employee Entitlements - Leave Accrual	4,963	7,533	4,288
	184,583	187,406	174,271
Payables for Exchange Transactions	184,583	187,406	174,271
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	184,583	187,406	174,271

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income In Advance	-	3,000	500
	-	3,000	500

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	19,000	8,500	17,000
Increase to the Provision During the Year	12,370	15,000	15,574
Adjustment to the Provision	(1,015)	-	-
Use of the Provision During the Year	(10,005)	-	(13,574)
Provision at the End of the Year	20,350	23,500	19,000
Cyclical Maintenance - Current	-	9,000	9,000
Cyclical Maintenance - Term	20,350	14,500	10,000
	20,350	23,500	19,000

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	11,345	14,768	8,327
Later than One Year and no Later than Five Years	14,740	3,004	8,662
Future finance charges	(2,988)	-	(1,667)
	23,097	17,772	15,322
Represented by			
Finance lease liability - Current	9,977	14,768	7,277
Finance lease liability - Term	13,120	3,004	8,045
	23,097	17,772	15,322

16. Funds Held (Owed) 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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
	Rm 9,10,11,Asbestos & Refurbish	195,881	119,123	(325,300)	-	(10,296)
	SIP External Doors	-	59,000	(57,344)	-	1,656
	SIP-Blk G Toilets	-	59,885	(59,885)	-	-
	SIP-Blk J Floor	-	32,850	(33,996)	-	(1,146)
	Blk A Staffroom Refurbishment	-	119,100	(127,466)	-	(8,366)
	Refurbish Electrical Switchboards	-	10,900	-	-	10,900
Totals		195,881	400,858	(603,991)	-	(7,252)

Represented by:

Funds Held on Behalf of the Ministry of Education	12,556
Funds Due from the Ministry of Education	(19,808)
	(7,252)

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
	Warm Water Bathrooms	400	2,338	(2,738)	-	-
	Driveway Reinstatement	(275)	1,275	(1,000)	-	-
	Rm 9,10,11,Asbestos & Refurbish	65,000	868,400	(737,519)	-	195,881
Totals		65,125	872,013	(741,257)	-	195,881

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.

James Delaney is employed at the school as a caretaker and is the husband of the principal Kerry Delaney. His terms of employment are no more favourable than if they were not related.

Duncan Emo was a Trustee of the school during the year. Duncan was also employed at the Ministry of Education during 2021. Duncan received BOT meeting fees. These fees were paid at a rate no higher than other trustees received during the year.

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	3,865	4,470
<i>Leadership Team</i>		
Remuneration	370,414	369,519
Full-time equivalent members	2.93	3.07
Total key management personnel remuneration	<u>374,279</u>	<u>373,989</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that met 10 and 3 times respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 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	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
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	4.00	2.00
	<u>4.00</u>	<u>2.00</u>

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 2021 the Board has entered into contract agreements for capital works as follows:

\$1,138,086 contract for the Rm 9,10,11,Asbestos & Refurbish as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,062,523 has been received of which \$1,072,819 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$67,018 contract for the SIP External Doors as agent for the Ministry of Education. This project is fully funded by the Ministry and \$59,000 has been received of which \$57,344 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$36,500 contract for the SIP-Blk J Floor as agent for the Ministry of Education. This project is fully funded by the Ministry and \$32,850 has been received of which \$33,996 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$134,896 contract for the Blk A Staffroom Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$119,100 has been received of which \$127,466 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$16,350 contract for the Refurbish Electrical Switchboards as agent for the Ministry of Education. This project is fully funded by the Ministry and \$10,900 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$1,133,299 contract for the Rm 9,10,11,Asbestos & Refurbish as agent for the Ministry of Education. This project is fully funded by the Ministry and \$943,400 has been received of which \$747,519 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

22. 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	267,567	204,095	512,673
Receivables	175,697	139,762	167,370
Investments - Term Deposits	318,450	307,862	315,680
Total Financial assets measured at amortised cost	761,714	651,719	995,723

Financial liabilities measured at amortised cost

Payables	184,583	187,406	174,271
Finance Leases	23,097	17,772	15,322
Total Financial Liabilities Measured at Amortised Cost	207,680	205,178	189,593

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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



Titahi Bay School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Campbell	Presiding Member	Elected	Sep 2022
Kerry Delaney	Principal		
Gaby Wesley- Smith	Parent Representative	Elected	Sep 2022
Anna McGavin	Parent Representative	Co-opted	Sep 2022
Abby Keplar	Parent Representative	Elected	Sep 2022
Kumeroa Anita Brown	Parent Representative	Elected	Sep 2022
Vanepale Sopoaga	Parent Representative	Elected	Sep 2022
Duncan Emo	Parent Representative	Elected	Sep 2022
Sharon Thompson	Staff Representative	Elected	Jun 2021
Nadia Collins	Staff Representative	Elected	Sep 2022
Jodene Gooch	Other	Appointed	Sep 2022

Titahi Bay School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$5,838 (excluding GST). The funding was spent on sporting endeavours.



School Name:	Titahi Bay School	School Number:	3045
---------------------	-------------------	-----------------------	------

Strategic Aim:	<p>Grow People</p> <ul style="list-style-type: none"> • Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students. • We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum • All students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum • Titahi Bay students will work towards achieving to their highest level of capability in order that each child achieves their full potential • Titahi Bay students will be achieving at or above their year level expectations when they reach the end of Year 6 in reading skills. 										
Annual Aim:	Our student achievement will meet the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students.										
Target:	We aim to reduce this group from 13 to 6 students working Below expected reading levels for their age by the end of Year 2.										
Baseline Data:	<p>2020 data (Year 1)</p> <table border="1"> <thead> <tr> <th>Below all ethnicities</th><th>Below Maori</th><th>Below Pasifika</th><th>Below Pakeha/Other</th></tr> </thead> <tbody> <tr> <td>Year 1 13 (28%)</td><td>Year 1 6 (38%)</td><td>Year 1 2 (50%)</td><td>Year 1 5 (19%)</td></tr> </tbody> </table> <p>The group of 13 children in year 1 working below our expected levels for them in reading will be tested further, those who meet criteria will be prioritised for Reading Recovery. We are looking at specific teaching of decoding having purchased books with pseudo words in them to focus on phonological decoding. These children have been prioritised for target programmes.</p>			Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/Other	Year 1 13 (28%)	Year 1 6 (38%)	Year 1 2 (50%)	Year 1 5 (19%)
Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/Other								
Year 1 13 (28%)	Year 1 6 (38%)	Year 1 2 (50%)	Year 1 5 (19%)								

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>All of these children have been enrolled on StepsWeb. StepsWeb is an app that aims to build foundational reading skills for students through personalized learning - lots of work on sounds, rhyming and chunking PMP (Perceptual Motor Programme) with TA Buddy reading for mileage TA daily reading for mileage Targeted sounds group - phonemic awareness and Joy Allcock's targeted sound based spelling/reading programme Reading to and shared reading of big books to develop language knowledge and vocabulary. Readers theatre.</p>	<p>Of the 13 identified children: 1 has left our school. 1 (8%) has made a year's progress but is still reading below the expected level for her age. 3 (23%) have made more than a year's progress and are now reading at the expected level. 1 (8%) is now reading a year above the expected level. 7 (54%) have made less than 1 year's progress.</p>	<p>This year has been another disjointed school year. The covid-19 lockdown had a significant impact on reading. These children have had both years of schooling affected by lockdowns.</p> <p>The 1 students who has made a year's progress but is still below expected levels is ESOL Of those 7 students who haven't made a year's progress 4 have been or are currently working with a SLT.</p> <p>6 of these 7 had ICS applications submitted and turned down this year. We have cognitive concerns about all 6. 1 has previously been under the Child Development Team</p> <p>The variety of support offered to these students allowed us to target their next learning steps on the way to being literate learners without enforcing a programme on students for an extended period of time that didn't have the desired impact.</p> <p>The success that students experienced this year was due to structured teaching of the skills needed to move through the levels of reading.</p>	<p>We don't feel like we will have closed the gap as much as we would like this year.</p> <p>We have been part of the pilot Better Start to Literacy this year with our New Entrant cohort. We are taking this further in 2022 and are trialling a Structured Literacy approach to the teaching of reading. Significant money has been spent buying the resources to allow us to teach sounds and letters and then expose children to books that they will be able to decode with this knowledge.</p> <p>We will continue with Reading Recovery as this makes the most difference for individuals.</p>
Planning for next year:			
<p>The BOT will continue to prioritise extra reading support in our Junior school through Reading Recovery, and the move to a Structured Lietarcy approach in our Year 0-3.</p>			

Analysis of Variance Reporting Writing 2021



School Name:	Titahi Bay School	School Number:	3045
---------------------	-------------------	-----------------------	------

Strategic Aim:	<p>Grow People</p> <ul style="list-style-type: none"> Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students. We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum All students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum Titahi Bay students will work towards achieving to their highest level of capability in order that each child achieves their full potential Titahi Bay students will be achieving at or above their year level expectations when they reach the end of Year 6 in writing skills. 																		
Annual Aim:	Our student achievement will meet the high expectations of the school community through learning programs based on quality assessment and analysis of data, which will result in improved learning outcomes for all students.																		
Target:	We aim to drop the number of below from 16 to 9 this year. And move 3 of the well below to below.																		
Baseline Data:	<p>2020 data (Year 5)</p> <table border="1"> <thead> <tr> <th>Below all ethnicities</th><th>Below Maori</th><th>Below Pasifika</th><th>Below Pakeha/other</th></tr> </thead> <tbody> <tr> <td>Year 5 16 (25%)</td><td>Year 5 6 (30%)</td><td>Year 5 3 (18%)</td><td>Year 5 7 (25%)</td></tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Well Below all ethnicities</th><th>Well Below Maori</th><th>Well Below Pasifika</th><th>Well Below Pakeha/other</th></tr> </thead> <tbody> <tr> <td>Year 5 7 (11%)</td><td>Year 5 4 (20%)</td><td>Year 5 1 (6%)</td><td>Year 5 2 (7%)</td></tr> </tbody> </table>			Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/other	Year 5 16 (25%)	Year 5 6 (30%)	Year 5 3 (18%)	Year 5 7 (25%)	Well Below all ethnicities	Well Below Maori	Well Below Pasifika	Well Below Pakeha/other	Year 5 7 (11%)	Year 5 4 (20%)	Year 5 1 (6%)	Year 5 2 (7%)
Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/other																
Year 5 16 (25%)	Year 5 6 (30%)	Year 5 3 (18%)	Year 5 7 (25%)																
Well Below all ethnicities	Well Below Maori	Well Below Pasifika	Well Below Pakeha/other																
Year 5 7 (11%)	Year 5 4 (20%)	Year 5 1 (6%)	Year 5 2 (7%)																

Tātaritanga raraunga

The group of 23 Year 5s working below our expected levels for them in writing will be tested further, especially in their spelling knowledge and skills. We will run a targeted spelling programme for all year 5 and 6 students. These students will be in class priorities for our ongoing Writing focus - aiming at engaging writers especially boys - following a writing process approach 'Joy Write' by Ralph Fletcher

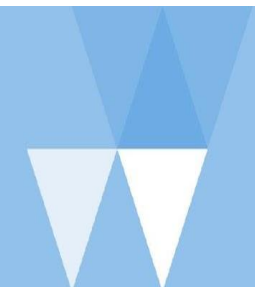
Maori will be the main focus as they are the group underperforming most.

Boys will be our second focus as more than half of the students struggling with writing from this group are boys. We need to engage these boys through the use of experiences, visuals and culturally responsive writing models.

Our Year 6 teachers will be working with Titahi Bay Intermediate and Mana College on a MOE funded on Literacy with Learning Solutions

The attendance data will be analysed and parents contacted if any of their tamariki are on our target list.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?					
<p>Our Year 5 & 6 teachers prioritised the teaching of sounds as they thought that a reluctance to spell words wrong was a huge hindrance to students and this reluctance stopped them from writing altogether.</p> <p>Sound focus (based on assessment gaps) - lesson plans for Catch up your Code (including practise sheet) 10 mins</p> <p>Decoding skills (getting words off the page) - breaking words up into sounds - use sound cards to create pseudo words to read 5</p> <table><tr><td>s</td><td>k</td><td>oi</td><td>b</td><td>y</td></tr></table> <p>Encoding skills (getting words on the page) - recording sounds using elkonin boxes - focus on correct order of sounds and spelling rules.</p> <p>After looking at Ralph Fletcher’s JOY WRITE, in class we tried to use a mixture of teacher led writing with student led writing so that students kept their enjoyment of writing. We also tried to keep some student choice in teacher-led writing by using mentor texts for modeling and then allowing students choice in the content of their writing when writing in the same manner.</p>	s	k	oi	b	y	<p>Of the 23 students working at below expected levels in writing in 2020</p> <p>7 were Well Below</p> <p>4 of these moved to below 2 moved all the way to level 3 and are at 1 made no progress (mainly due to attendance)</p> <p>16 were Below</p> <p>1 left</p> <p>2 didn’t make enough progress to get to level 3</p> <p>13 made the jump up and are writing well in level 3.</p> <p>.</p>	<p>In a very disjointed year the subject area affected most strongly has been writing. When our Year 5 students were working from home we found that they were more willing to do reading comprehension activities and online maths programmes than they were to do structured writing. The students most at risk were also the least likely to do any writing</p> <p>We definitely made a difference for these students in their ability to encode words and put their ideas on paper.</p> <p>The targeted writing session with an experienced and effective writing teacher made the biggest difference by changing student perceptions and leading them to believe that they can produce stunning writing when they put in the effort and take the time to rework it.</p>	<p>We need to keep student agency in writing. Our students, especially our boys writers, engage more deeply with writing tasks when they engage with the topic. Having input into the topic really helps them to engage.</p> <p>Continuing our work on teaching encoding through learning the sounds of English is a must. A whole school focus on handwriting will also help students have more confidence when encoding.</p> <p>Continued PLD using known experts to model lessons to teachers enables them to see different approaches and what their students are capable of producing.</p>
s	k	oi	b	y				



Tātaritanga raraunga

Sharon Hartley who was our resident We made use of our ALL writing teacher who retired a couple of years ago. We got her back in to run an after school study centre with the students form thai cohort as the priority. Sharon ran after school writing sessions after school 2 times a week for these students. She used a lot of images and teacher created mentor texts to inspire students and get the best out of them.

Professional Learning Development

Our year 5&6 teachers have worked with Caron Watson from Learning Solutions as part of a Kahui Ako PLD on Writing and Learning Progressions from Years 6-9.

Planning for next year:

Keep writing units short. Approach persuasive writing in the senior school multiple times in a year. Continue to use mentor texts and expose children to rich vocabulary by teacher reading of selected novels to their classes.

Analysis of Variance Reporting Maths 2021



School Name:	Titahi Bay School	School Number:	3045
---------------------	-------------------	-----------------------	------

Strategic Aim:	<p>Grow People</p> <ul style="list-style-type: none"> • Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students. • We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum • All students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum • Titahi Bay students will work towards achieving to their highest level of capability in order that each child achieves their full potential • Titahi Bay students will be achieving at or above their year level expectations when they reach the end of Year 6 in mathematics skills. 										
Annual Aim:	Our student achievement will meet the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students.										
Target:	We aim to drop the number from 33 to 20 in Year 3 working below expected levels within curriculum level by the end of Year 3 in Maths during 2021										
Baseline Data:	<p>The 2020 Year 2 data</p> <table border="1"> <thead> <tr> <th>Below all ethnicities</th><th>Below Māori</th><th>Below Pasifika</th><th>Below Pakeha/Other</th></tr> </thead> <tbody> <tr> <td>Year 2 33 (42%)</td><td>Year 2 11 (42%)</td><td>Year 2 9 (75%)</td><td>Year 2 13 (32%)</td></tr> </tbody> </table> <p>The group of 33 Year 3 students working below our expected levels for them in mathematics will be analysed further. Looking to see which specific areas of maths are holding them back. We will run a small group intervention based around SPRING into Maths with a different focus each term to fill their knowledge and strategy gaps. They will also be in class targets. Our School will work with NZCER on PLD to raise the level of maths in the school.</p>			Below all ethnicities	Below Māori	Below Pasifika	Below Pakeha/Other	Year 2 33 (42%)	Year 2 11 (42%)	Year 2 9 (75%)	Year 2 13 (32%)
Below all ethnicities	Below Māori	Below Pasifika	Below Pakeha/Other								
Year 2 33 (42%)	Year 2 11 (42%)	Year 2 9 (75%)	Year 2 13 (32%)								

Tātaritanga raraunga

Our School leaders will have extra PLD on how to coach/mentor their Hubs and how to dig into data and raise the teaching of maths

The attendance data will be analysed and parents contacted if any of their tamariki are on our target list.

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>All of these children were assessed using JAM. For the first time, we used trained Teacher aides to do this. They were trained by Julie Roberts NZCER. The results came out lower but more objective and accurate. The Teacher Aide who runs our SPRING into Maths programme was one of the ones who administered the JAM tests. She was able to tailor her programme to meet the needs she identified while carrying out the assessment.</p> <p>Due to increased accuracy of data and the effect of lockdown we saw an increase to our numbers of students working below expected levels in year 3 in our mid-year data.</p> <p>What did we do differently as a result?</p> <p>As a result of our mid-year data, one of our Teacher Aides who is our resident SPRING into Maths expert picked up 3 groups of Year 3 students.</p> <p>Group 1 - Moving from Stage 2 to Stage 3</p> <p>Group 2 - Moving from Stage 2 to Stage 3</p>	<p>The three groups that worked in SPRING into maths were tracked. Their data in 4 focus areas; Number Identification, Forwards sequencing of numbers, Backwards sequencing of numbers, and Additive Strategies.</p> <p>All children involved in this programme made considerable gains. The majority averaged more than a stage increase across the 4 focus areas.</p> <p>Of the original 33 7 have not moved up a stage. Of these 7; 1 is being referred to the Child Development Team, 1 was seen by the CDT this year and has diagnosed but unmedicated ADHD and working memory difficulties, 1 has received funding in 2022 for ICS, 2 have Global Developmental Delay diagnoses, one is under RTLit, 1 is now being weaned off anti</p>	<p>We were obviously hugely affected by the level 4 lockdown and moving to learning online. As was common across NZ our most needy students did the least amount of work set for them online. They were also often the last ones to come back under level 2 and the first to leave again when Auckland went back into level 3. When our students did come back they were very frightened and needed a huge social support programme rather than regimented target teaching. Many of our staff, especially our Teacher aides were also affected by the lockdown and were concerned for their safety. This and the Auckland Level 3 scare have meant that our target programmes this year have been fragmented - started, stopped, started then paused. We have been successful because we have our students back at school, happy to be there and learning. Learning as quickly as we had planned when setting targets in 2019? No, but they are learning</p>	<p>We are continuing to work with Julie Roberts from NZCER and are currently planning PLD what we will undertake in Maths learning in 2022</p> <p>We will continue to work on leadership in maths. Our strongest maths teacher and maths leader will move to Year 4 in 2022 to work with this cohort. She is being included in PLD being done in a local Kahui ako other than our one.</p> <p>We have identified introducing children to larger numbers and expanding their mathematical thinking at a younger age. We are also going to be selective in which strategies our slow to progress learners are exposed to so they aren't overwhelmed - identify 2 per strategy stage and teach them well.</p> <p>This cohort will need to be a continued focus in maths. We are</p>

Tātaritanga raraunga

<p>Group 3 - Moving from Stage 1-2 to Stage 2 solid</p> <p>PLD</p> <p>All hubs have worked with Julie Roberts NZCER in a one-off sessions this year. We looked at how to use word problems and mixed ability groupings to increase engagement and attainment of all students. We looked at groups working collaboratively together to solve problems and how that is beneficial to our lower achieving mathematicians as they see good models and are exposed to vocabulary and strategies they might not otherwise be. It is also beneficial to our higher achieving mathematicians as they have to break down what they are doing to explain it to their group which increases their understanding of what they are doing.</p>	<p>seizure medication and is much more alert and able to learn in the class.</p> <p>19 of these students made 1 years progress but are still below the expected level for their year group.</p> <p>6 Have made 2 or more years of progress and are now working at the level expected for their year group.</p>	<p>and will continue to make progress in 2021.</p>	<p>looking into using PAT maths as an assessment in 2022 to help us drill down into data to identify gaps.</p> <p>Year 4 will be its own separate hub in 2022 for the first time. All three teachers in this hub are experienced, 2 of them have been or currently are part of our leadership team.</p>
<p>Planning for next year:</p>			
<p>This cohort will need to be a continued focus in maths. Specific assessments identifying gaps and then teaching to those will be a focus. PLD with Julie Roberts NZCER will continue in 2021. 2 of the three teachers who worked with this cohort in 2020 will move through with them in 2021 to the year 4/5 hub so the continuity of learning is not interrupted.</p>			

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TITAHİ BAY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Titahi Bay School (the School). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit 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 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 obtained at the date of our report is the analysis of variance, a Kiwisport statement and a list of the Trustees, 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 (Revised): *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.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand