

# UPPER MOUTERE SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**



School Address:	Main Road, Upper Moutere
School Postal Address:	P O Box 38, Upper Moutere, 7144
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Ministry Number:	3229
Accountant/Service Provider:	Accounting for Schools Limited

# UPPER MOUTERE SCHOOL

Annual Report - For the year ended 31 December 2021

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**UPPER MOUTERE 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.

Andy Marr

Full Name of Presiding Member

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Signature of Presiding Member

19 May 2022

Date:

Grant Watson

Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

19 May 2022

Date:

# UPPER MOUTERE SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	1	1,182,991	1,201,700	1,239,851
Locally Raised Funds	2	64,509	102,180	63,210
Interest income		2,989	3,500	8,099
		1,250,489	1,307,380	1,311,160
<b>Expenses</b>				
Locally Raised Funds	2	39,816	79,800	40,705
Learning Resources	3	789,073	808,224	817,266
Administration	4	66,333	64,783	63,179
Finance		1,391	-	1,555
Property	5	283,748	335,292	389,978
Depreciation	10	44,720	40,000	50,641
		1,225,081	1,328,099	1,363,324
<b>Net Surplus / (Deficit)</b>		25,408	(20,719)	(52,164)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>25,408</b>	<b>(20,719)</b>	<b>(52,164)</b>

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

# UPPER MOUTERE SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Balance at 1 January</b>		418,230	418,230	470,394
Total comprehensive revenue and expense for the year		25,408	(20,719)	(52,164)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,224	-	-
<b>Equity at 31 December</b>		446,862	397,511	418,230
Retained Earnings		446,862	397,511	418,230
Reserves		-	-	-
<b>Equity at 31 December</b>		446,862	397,511	418,230

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.

# UPPER MOUTERE SCHOOL

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	6	118,232	107,803	66,961
Accounts Receivable	7	61,471	60,500	61,424
GST Receivable		10,113	10,000	32,821
Prepayments		2,330	3,000	3,091
Inventories	8	197	200	197
Investments	9	313,831	250,000	297,314
Funds held for Capital Works Projects	16	-	-	114,594
		506,174	431,503	576,402
<b>Current Liabilities</b>				
Accounts Payable	11	76,170	89,000	222,076
Revenue Received in Advance	12	-	-	8,840
Provision for Cyclical Maintenance	13	31,131	30,000	4,615
Painting Contract Liability	14	2,551	2,500	2,551
Finance Lease Liability	15	19,277	15,000	20,473
Funds held for Capital Works Projects	16	24,246	-	-
		153,375	136,500	258,555
<b>Working Capital Surplus</b>		352,799	295,003	317,847
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	163,129	162,508	202,508
		163,129	162,508	202,508
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	56,101	50,000	69,882
Painting Contract Liability	14	1,984	2,000	6,518
Finance Lease Liability	15	10,981	8,000	25,725
		69,066	60,000	102,125
<b>Net Assets</b>		446,862	397,511	418,230
<b>Equity</b>		446,862	397,511	418,230

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

# UPPER MOUTERE SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		294,258	261,700	297,224
Locally Raised Funds		57,458	93,599	82,362
Goods and Services Tax (net)		22,707	22,816	(71,686)
Payments to Employees		(104,696)	(95,104)	(116,264)
Payments to Suppliers		(319,767)	(379,867)	(77,990)
Interest Paid		(1,391)	-	(1,555)
Interest Received		2,970	3,558	9,446
Net cash from / (to) the Operating Activities		(48,462)	(93,298)	121,537
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		0	0	(8,698)
Purchase of Investments		(16,517)	47,314	35,880
Net cash from / (to) the Investing Activities		(16,517)	47,314	27,180
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,224	-	-
Finance Lease Payments		(21,279)	(23,198)	(18,286)
Painting contract payments		(4,534)	(4,569)	(4,534)
Financing Activities		138,840	114,594	(392,855)
Net cash from Financing Activities		116,251	86,827	(415,675)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>51,272</b>	<b>40,843</b>	<b>(266,958)</b>
Cash and cash equivalents at the beginning of the year	6	66,960	66,960	333,918
<b>Cash and cash equivalents at the end of the year</b>	<b>6</b>	<b>118,232</b>	<b>107,803</b>	<b>66,960</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Upper Moutere 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 of Trustees (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.



# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### *Cyclical Maintenance*

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

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

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

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.

##### **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.

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### ***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) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

#### **e) 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.

#### **f) 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.

#### **g) 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.

#### **h) 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.

#### **i) Inventories**

Inventories are consumable items held for sale and comprise 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.

#### **j) 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.

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### k) 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.

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.

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

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

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

#### Finance Leases

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

#### Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### 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.

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

#### o) Revenue Received in Advance

Revenue received in advance relates to fees 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 international students, should the School be unable to provide the services to which they relate.

#### p) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Statement of Accounting Policies

#### q) 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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

#### r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

#### t) Services received in-kind

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

#### u) 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 school 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.

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	259,247	232,500	261,462
Teachers' Salaries Grants	687,370	690,000	690,220
Use of Land and Buildings Grants	201,363	250,000	252,407
Other MoE Grants	20,113	18,500	35,327
Other Government Grants	14,898	10,700	435
	<u>1,182,991</u>	<u>1,201,700</u>	<u>1,239,851</u>

Other MOE Grants total includes no additional COVID-19 funding for the year ended 31 December 2021 (2020: \$4,595).

### 2. 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	11,944	7,000	4,155
Fees for Extra Curricular Activities	19,450	63,940	29,118
Trading	1,343	2,600	1,994
Fundraising & Community Grants	11,247	7,700	8,185
Other Revenue	20,525	20,940	19,758
	<u>64,509</u>	<u>102,180</u>	<u>63,210</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	28,540	66,875	29,690
Trading	1,285	2,300	1,458
Fundraising and Community Grant Costs	-	1,000	1,510
Other Locally Raised Funds Expenditure	9,991	9,625	8,047
	<u>39,816</u>	<u>79,800</u>	<u>40,705</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>24,693</u>	<u>22,380</u>	<u>22,505</u>

### 3. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	27,943	30,202	38,100
Equipment Repairs	1,028	900	257
Information and Communication Technology	2,327	2,600	3,460
Library Resources	1,892	3,150	1,313
Employee Benefits - Salaries	752,664	760,772	768,721
Staff Development	3,219	10,600	5,415
	<u>789,073</u>	<u>808,224</u>	<u>817,266</u>

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 4. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,250	3,564	1,727
Board of Trustees Fees	3,415	3,800	3,625
Board of Trustees Expenses	1,299	1,450	3,331
Communication	4,859	4,894	4,294
Consumables	889	1,200	1,746
Operating Lease	(2,109)	-	54
Other	6,221	6,425	4,553
Employee Benefits - Salaries	39,232	37,550	38,548
Insurance	2,702	1,200	1,444
Service Providers, Contractors and Consultancy	4,575	4,700	3,857
	<b>66,333</b>	<b>64,783</b>	<b>63,179</b>

### 5. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	34,967	39,000	35,844
Cyclical Maintenance Provision	16,687	7,992	48,082
Grounds	6,070	7,900	22,620
Heat, Light and Water	16,751	20,000	12,914
Repairs and Maintenance	5,826	9,000	16,644
Use of Land and Buildings	201,363	250,000	252,407
Security	2,084	1,400	1,467
	<b>283,748</b>	<b>335,292</b>	<b>389,978</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.

### 6. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	82,297	82,803	39,550
Bank Call Account	35,935	25,000	27,411
Cash and cash equivalents for Cash Flow Statement	<b>118,232</b>	<b>107,803</b>	<b>66,961</b>

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

Of the \$118,232 Cash and Cash Equivalents, \$24,246 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.



# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 7. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,470	5,000	5,259
Interest Receivable	577	500	558
Teacher Salaries Grant Receivable	57,424	55,000	55,607
	<u>61,471</u>	<u>60,500</u>	<u>61,424</u>
Receivables from Exchange Transactions	4,047	5,500	5,817
Receivables from Non-Exchange Transactions	57,424	55,000	55,607
	<u>61,471</u>	<u>60,500</u>	<u>61,424</u>

### 8. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	197	200	197
	<u>197</u>	<u>200</u>	<u>197</u>

### 9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	313,831	250,000	297,314
Total Investments	<u>313,831</u>	<u>250,000</u>	<u>297,314</u>



# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	84,756	-	-	-	(8,325)	76,431
Furniture and Equipment	39,865	-	-	-	(7,457)	32,408
Information and Communication Technology	6,212	-	-	-	(5,438)	774
School House	8,642	-	-	-	(754)	7,888
Leased Assets	45,686	5,339	-	-	(20,577)	30,449
Library Resources	17,347	-	-	-	(2,168)	15,179
		-				
<b>Balance at 31 December 2021</b>	<b>202,508</b>	<b>5,339</b>	<b>-</b>	<b>-</b>	<b>(44,719)</b>	<b>163,129</b>

The net carrying value of equipment held under a finance lease is \$30,449 (2020: \$45,686).

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
Building Improvements	253,576	(177,146)	76,431	253,576	(168,821)	84,756
Furniture and Equipment	222,151	(189,744)	32,408	222,151	(182,287)	39,865
Information and Communication T	63,638	(62,864)	774	63,638	(57,426)	6,212
School House	26,810	(18,920)	7,888	26,810	(18,166)	8,642
Leased Assets	88,776	(58,327)	30,449	83,437	(37,750)	45,686
Library Resources	22,353	(7,174)	15,179	22,353	(5,006)	17,347
<b>Balance at 31 December</b>	<b>677,304</b>	<b>(514,175)</b>	<b>163,129</b>	<b>671,965</b>	<b>(469,456)</b>	<b>202,508</b>

### 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	13,633	15,000	162,495
Accruals	3,500	4,000	2,192
Employee Entitlements - Salaries	57,424	55,000	55,607
Employee Entitlements - Leave Accrual	1,613	15,000	1,782
	<b>76,170</b>	<b>89,000</b>	<b>222,076</b>
Payables for Exchange Transactions	76,170	89,000	222,076
	<b>76,170</b>	<b>89,000</b>	<b>222,076</b>

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other	-	-	8,840
	-	-	8,840

### 13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	74,497	74,497	30,269
Increase/ (decrease) to the Provision During the Year	12,735	7,992	48,082
Use of the Provision During the Year	-	2,489	(3,854)
Provision at the End of the Year	87,232	84,978	74,497
Cyclical Maintenance - Current	31,131	30,000	4,615
Cyclical Maintenance - Term	56,101	50,000	69,882
	87,232	80,000	74,497

### 14. Painting Contract Liability

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due in one year	2,551	2,500	2,551
Due after one year	1,984	2,000	6,518
	4,535	4,500	9,069

In 2010 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2012, with regular maintenance in subsequent years. The agreement has an annual commitment of \$7,085. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 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	20,195	15,000	20,473
Later than One Year and no Later than Five Years	11,368	8,000	25,725
Later than Five Years	(1,305)	-	-
Future Finance Charges			
	30,258	23,000	46,198
	19,277	15,000	20,473
	10,981	8,000	25,725
	30,258	23,000	46,198

#### Represented by

Finance lease liability - Current

Finance lease liability - Term

### 16. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Ramaroa Upgrade	<i>completed</i>	23,336	39,773	(63,109)	-	-
Block C	<i>completed</i>	5,438	3,060	(8,498)	-	-
Septic Tank	<i>in progress</i>	(143,368)	285,841	(170,501)	-	(28,028)
Heatpump Upgrade	<i>completed</i>	-	7,182	(7,182)	-	-
Fire Alarm Upgrade	<i>in progress</i>	-	4,943	(5,048)	-	(105)
Site Entrance, Landscaping & Slid	<i>in progress</i>	-	76,238	(23,859)	-	52,379
Totals		(114,594)	417,037	(278,197)	-	24,246

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

52,379

(28,133)

24,246

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Ramaroa Upgrade	<i>in progress</i>	278,261	160,625	(415,550)	-	23,336
Block C	<i>in progress</i>	-	61,758	(56,320)	-	5,438
Septic Tank	<i>in progress</i>	-	-	(143,368)	-	(143,368)
Totals		278,261	222,383	(615,238)	-	(114,594)

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 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.

Heidi Olykan is a Trustee of the Board and also owns Splashworks Plumbing, Gas & Heating Limited. During the year the School contracted Spashworks to provide services. The total value of all transactions for the year was \$230 and no amount is outstanding as at balance date (2020: nil).

### 18. Remuneration

#### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal and Assistant Principal.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,415	3,625
<i>Leadership Team</i>		
Remuneration	230,690	239,076
Full-time equivalent members	2	2
Total key management personnel remuneration	234,105	242,701
Total full-time equivalent personnel	2.00	2.00

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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	120 - 130	120 - 130
Benefits and Other Emoluments	20 - 30	10 - 20

#### Other Employees

There were no other employees with remuneration of greater than \$100,000.

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



# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2021

### 19. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
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

### 21. Commitments

#### **(a) Capital Commitments**

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

- (a) To replace septic system at a total cost of \$320,712, which is fully funded by the Ministry. To date \$285,841 funding has been received and \$313,869 has been spent.
- (b) SIP Site Entrance, Landscaping & Slide at a total cost of \$84,709, which is fully funded by the Ministry. To date \$76,238 has been received and \$23,856 has been spent, and;
- (c) Fire Alarm Upgrade, which is fully funded by the Ministry. To date \$4,943 funding has been received and \$5,048 has been spent.

(Capital commitments at 31 December 2020: \$818,230).

#### **(b) Operating Commitments**

As at 31 December 2021 the Board had not entered into any contracts.

# UPPER MOUTERE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 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	118,232	107,803	66,961
Receivables	61,471	60,500	61,424
Investments - Term Deposits	313,831	250,000	297,314
Total Financial assets measured at amortised cost	493,534	418,303	425,699

##### Financial liabilities measured at amortised cost

Payables	76,170	89,000	222,066
Finance Leases	30,258	23,000	46,198
Painting Contract Liability	4,535	4,500	9,069
Total Financial Liabilities Measured at Amortised Cost	110,963	116,500	277,333

#### 23. Events After Balance Date

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

#### 24. COVID 19 Pandemic on going implications

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2. Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week. Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

##### Impact on operations

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

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

##### Reduction in locally raised funds

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

##### Increased Remote learning additional costs

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF UPPER MOUTERE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Upper Moutere School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 19 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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



material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

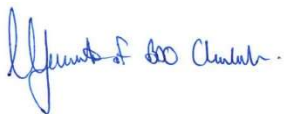
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

#### **Independence**

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

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

A handwritten signature in blue ink, appearing to read 'Warren Johnstone'.

Warren Johnstone,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand

# UPPER MOUTERE SCHOOL

## Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Term expired/expires
Andy Marr	Presiding Member	Co-opted	September 2022
Grant Watson	Principal		
Iwao Fujji	Parent Rep	Elected June 2019	September 2022
Heidi Olykan	Staff Representative	Elected June 2019	September 2022
Elaine Partridge	Parent Rep	Co-opted	September 2022
Sam Duncan	Parent Rep	Elected	September 2022
Melody Marr	Parent Rep	Elected	September 2022

## **UPPER MOUTERE SCHOOL**

### **Kiwisport Funding**

**For the year ended 31 December 2021**

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2021 the School received funding of \$1,810 (2020: \$1,879).

The funding was spent on tuition for gross & fine motor skills, tennis tuition, participation in various sports competitions such as tennis, and Top Team.

The number of students that participated in organised sport varied throughout the year but the funding reached almost all of our 135 students in some capacity.



# Annual Plan 2021

**Strive for Excellence in ... Literacy and Numeracy and Creative, Active, Thinkers**

*Improve Student Achievement through: Our School Curriculum Targets for 2020  
To be Confident, Active, Literate, Creative, Thinkers ....*

How to be Achieved	1. Digital Fluency Through MOE supported Professional Learning develop teacher and students efficacy in using digital tools creatively to meet learning needs.	By Whom	Time Frame
	2. Reading Through Professional Learning and peer support become familiar with new developed approaches to the teaching of reading to improve student achievement	Digital Fluency – Heidi /Grant – all staff  Structured Literacy – Rachael/ Jaki	Throughout the year
See Target below	<p>Digital Fluency has been a bit of mixed bag in 2022. The Facilitator left the PLD company, the replacement became sick and we had Lockdown! In Term 4 we were able to play catch up with the PLD however this gave teachers little time to being to play with the tools shared. We have established a leadership team who will have responsibility in Term One and Two of 2022 in particular to lead staff in embedding this creative practice.</p> <p>Structured Literacy PLD has been available for Junior staff and SENCO. The Reading Review should be read in conjunction with this as it will provide detail of the learning, the processes, the resourcing and the outcomes to date. It should also provide clear areas of focus for 2022.</p> <p>2022 – Areas of focus will be</p> <ol style="list-style-type: none"> <li>1. Structured Literacy – Staff PLD from outside Facilitator – Kahui ako funded</li> <li>2. Mathematics – Staff PLD from outside Facilitator – school/ cluster funded</li> <li>3. Te reo - Staff PLD from outside Facilitator – school funded</li> <li>4. Digital Fluency – Staff PLD led by Toby and Dylan - in house</li> </ol>		

2. RBL To further develop and sustain practices using “Teaching to the North East” as our guide		
How to be Achieved	By Whom	Time Frame
WSTs to develop Staff Curriculum Meeting Programme identifying specific areas of the text as a focus over a Year Programme	Julianne Dowell and another staff member to be decided Within School Teachers	Throughout the year
RBL continues to be the framework that teaching and learning is based at Upper Moutere School. This year we have moved from the Impact Coaching model and are beginning to establish North East Corner Meetings. These encapsulate the RBL profile and replace our Focus Learner meetings. Staff have embraced this and are prepared to step beyond their comfort zone.		

3. Participate in the MOE testing of the AotearoaNZ History Curriculum		
How to be Achieved	By Whom	Time Frame
<ul style="list-style-type: none"> <li>Follow MOE lead</li> </ul>	Toby to lead this	Throughout the year
This proved to not be what the wrapper offered and we decided in the end to remove ourselves from the trial. This was disappointing as we were very keen to take an active role.		

4. Te Reo – Increase the use of Te reo across the school		
How to be Achieved	By Whom	Time Frame
<ul style="list-style-type: none"> <li>Enhance approaches currently undertaken</li> <li>Increase use of phrases that are relevant to learning so they become natural conversation</li> <li>Increase bilingual signage throughout the school meaningfully. Including Ter reo Mission. Learning Lights and Values</li> </ul>	Led by Dylan - staff	Throughout the year.

<ul style="list-style-type: none"><li>Develop or adopt a school whakatauki</li></ul>		
Dylan took leadership in this and attended various PLD in his own time. Unfortunately, we struggled to continue the PLD as we had intended. Currently awaiting confirmation that we can access PLD for staff in 2022 through Whenua iti.		

5. Native Tree Nursery To develop an authentic, sustainable, community-based programme in our school		
How to be Achieved	By Whom	Time Frame
<ul style="list-style-type: none"><li>Investigate Grants to allow for staffing to help present a programme to grow staff and student awareness and knowledge of plants and planting</li></ul>	Teacher responsible (0.5unit) Led by Toby	Throughout the year
We lost the services of Mel during the year however Toby stepped up and lead the programme. Over 1500 plants were provided to the Moutere Hills Catchment. Seed was sown and at least 1500 seedling are in root trainers in our shade house by the beginning of November. Mel's absence has seen us take a more active role in our programme. Gathering seed is the process now missing		

6. Localised Curriculum – ensure our curriculum meets MOE guidelines.		
How to be Achieved	By Whom	Time Frame
<ul style="list-style-type: none"> <li>With Ngatimoti , Lower Moutere and Dovedale work together to achieve this - apply for MOE funded PLD</li> </ul>	Grant	Term 2
The PLD attained through the Kahui ako did not meet our needs. It was determined that in general we have a localised curriculum in place already. An area to include when resourcing allows is Bi Culturalism/ local stories, the Kahui ako has this as their focus too and we will follow their lead so as not to overwhelm the local iwi/ Marae.		

## Strive for Excellence in ... Leadership and Teaching

### *Improve Student Achievement through:*

1. Provide specific opportunity for staff to take leadership roles eg SENCO/ORS teachers, Management Team, Learning Area Leader and Sport		
How to be Achieved	By Whom	Time Frame
Established roles Deputy Principal - Heidi SENCO/ORS - Julieanne Sports Co-ordinator- Cathy Within School Teachers – Julieanne, Maths - Heidi Digital Fluency - Heidi Reading Recovery - Jaki	Principal Curriculum Leaders	Throughout Year

Te Reo - Dylan Structured Literacy – Rachael Aotearoa NZ History – Toby ERO - Grant	
Staff take on roles and leadership and all have a professional approach to this. With the Board additional staffing for 2022 we have the opportunity to use staff strengths across the school. The challenge now is to how this could look!	

2. First Aid training for these staff require qualification updating.
All staff who were due for renewal completed their certification.

3. Review EEO Documentation
Completed

Strive for Excellence in Community Engagement

Improve Student Achievement through:

1. Continue to develop greater parent involvement in student learning particularly with Focus Learners and in relation to Targets		
How to be Achieved	By Whom	Time Frame
Through a variety of planned interactions Effectiveness of these monitored at Priority Learner Meetings	Principal Teachers Teacher Aides	Term by Term Goals
This has not been achieved. Our Three year strategic plan 2022- 2024 has this as one of our goals.		

2. Planned Parent Education in areas to be determined from interactions with parents – probably Target areas?		
How to be Achieved	By Whom	Time Frame



Establish a timetable for parent education	Principal Lead Teachers	Term 2 and 3
This was also not achieved.		
4. Support the School Board to reinvigorate Community Parent Group		
How to be Achieved	By Whom	Time Frame
Seek greater parent support for Fundraising and events Develop with them a sustainable programme balancing Community and Fundraising	Principal Board of Trustees	All year
We tried! And failed!		

**Strive for Excellence in ... Resources**

*Improve Student Achievement through:*

1. Continue to investigate further avenues of funding outside the Operations Grant		
How to be Achieved	By Whom	Time Frame
Support Community Parent Group Investigate application for Grants for Native Tree Nursery Staffing	Principal Board of Trustees Community Group	Throughout the year
A parent took on this role and was successful in gaining \$10,800 for our Nursery work.		

2. Plan for reduced Roll and the implications that may arise- eg staffing/ financials		
How to be Achieved	By Whom	Time Frame
Work with AFS	Board - Fuji and Grant – AFS?	Term 2/3
Fuji has been in communication with AFS		

3 . Annual Review Crisis, Civil Defence, and Lockdown Procedure With School Docs this is now covered in their cycle, however I think it is important for staff to re familiarise themselves at the start of each year.



**Strive for Excellence in .... Governance**

*Improve Student Achievement through:*

1. Continue the regular cycle of Review as per School Docs
Completed

2. Complete Strategic Plan 2021- 2023 - Investigate NELS
Underway. Very positive Board PLD has seen a possible plan drafted which the principal will now develop into a document for discussion at the next Board meeting

4. Major Curriculum Review in English - Reading Minor Curriculum Review in Te Reo, Oral language Administration Review in Communication – @School App, Reporting, Newsletters, Transition Programmes, Website, Information Booklet, Learning Celebration,
Currently being undertaken will be completed by tabled at the final Board meeting 2021