

HAUROKO VALLEY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 3938

Principal: Julia Waikato

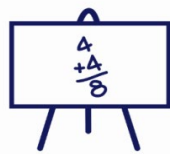
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HAUROKO VALLEY SCHOOL

Annual Report - For the year ended 31 December 2021

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Kiwisport

Board of Trustees

Hauroko Valley 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.



Full Name of Presiding Member



Full Name of Principal



Signature of Presiding Member



Signature of Principal



Date:



Date:

Hauroko Valley School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	793,808	724,000	777,499
Locally Raised Funds	3	83,170	55,300	82,674
Interest Income		457	1,000	977
		877,435	780,300	861,150
Expenses				
Locally Raised Funds	3	26,220	20,300	39,217
Learning Resources	4	594,110	542,100	555,079
Administration	5	64,545	57,450	65,397
Finance		393	-	-
Property	6	117,456	144,100	147,888
Depreciation	11	27,319	16,000	24,390
		830,043	779,950	831,971
Net Surplus / (Deficit) for the year		47,392	350	29,179
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		47,392	350	29,179

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



Hauroko Valley 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		375,524	371,561	344,942
Total comprehensive revenue and expense for the year		47,392	350	29,179
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,403
Equity at 31 December		422,916	371,911	375,524
Retained Earnings		422,916	371,911	375,524
Reserves		-	-	-
Equity at 31 December		422,916	371,911	375,524

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.



Hauroko Valley School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	189,941	116,050	124,700
Accounts Receivable	8	45,872	37,000	36,259
GST Receivable		30,156	-	-
Inventories	9	1,064	1,500	1,334
Investments	10	-	52,361	52,361
		267,033	206,911	214,654
Current Liabilities				
GST Payable		-	9,000	8,696
Accounts Payable	12	56,484	80,000	80,960
Provision for Cyclical Maintenance	13	13,333	-	-
Finance Lease Liability	14	2,193	3,000	2,985
Funds held for Capital Works Projects	15	16,216	-	-
		88,226	92,000	92,641
Working Capital Surplus/(Deficit)		178,807	114,911	122,013
Non-current Assets				
Property, Plant and Equipment	11	281,346	309,000	299,661
		281,346	309,000	299,661
Non-current Liabilities				
Provision for Cyclical Maintenance	13	36,978	40,000	43,867
Finance Lease Liability	14	259	12,000	2,283
		37,237	52,000	46,150
Net Assets		422,916	371,911	375,524
Equity		422,916	371,911	375,524

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



Hauroko Valley School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		219,036	199,000	239,622
Locally Raised Funds		83,170	55,300	78,343
Goods and Services Tax (net)		(38,852)	-	5,679
Payments to Employees		(126,366)	(114,700)	(104,656)
Payments to Suppliers		(128,839)	(134,250)	(119,138)
Interest Paid		(393)	-	-
Interest Received		457	1,000	977
Net cash from/(to) Operating Activities		8,213	6,350	100,827
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(9,004)	(10,000)	(32,443)
Purchase of Investments		-	-	(883)
Proceeds from Sale of Investments		52,632	-	-
Net cash from/(to) Investing Activities		43,628	(10,000)	(33,326)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,403
Finance Lease Payments		(2,816)	(5,000)	(2,830)
Funds Administered on Behalf of Third Parties		16,216	-	-
Net cash from/(to) Financing Activities		13,400	(5,000)	(1,427)
Net increase/(decrease) in cash and cash equivalents		65,241	(8,650)	66,074
Cash and cash equivalents at the beginning of the year	7	124,700	124,700	58,626
Cash and cash equivalents at the end of the year	7	189,941	116,050	124,700

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.



Hauroko Valley School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Hauroko Valley 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 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 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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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



f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20–50 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



j) 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.

k) 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.

l) 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

m) 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.

n) 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.

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

o) 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.

p) Budget Figures

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



q) 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	213,018	196,000	199,457
Teachers' Salaries Grants	475,292	430,000	441,856
Use of Land and Buildings Grants	70,283	95,000	96,021
Other MoE Grants	34,821	2,000	38,547
Other Government Grants	394	1,000	1,618
	<u>793,808</u>	<u>724,000</u>	<u>777,499</u>

The school has opted in to the donations scheme for this year. Total amount received was \$12,900: 2020 \$11,850).

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	53,623	30,500	49,030
Fees for Extra Curricular Activities	19,016	16,000	22,604
Trading	1,161	500	1,009
Fundraising & Community Grants	-	-	10
Other Revenue	9,370	8,300	10,021
	<u>83,170</u>	<u>55,300</u>	<u>82,674</u>
Expenses			
Extra Curricular Activities Costs	20,264	16,000	30,560
Trading	2,183	-	2,568
Fundraising and Community Grant Costs	13	-	90
Other Locally Raised Funds Expenditure	3,760	4,300	5,999
	<u>26,220</u>	<u>20,300</u>	<u>39,217</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>56,950</u>	<u>35,000</u>	<u>43,457</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	32,652	28,700	24,894
Employee Benefits - Salaries	552,049	506,000	528,625
Staff Development	9,409	7,400	1,560
	<u>594,110</u>	<u>542,100</u>	<u>555,079</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,700	3,500	2,354
Board Fees	3,885	4,000	3,940
Board Expenses	1,556	2,500	2,579
Communication	1,620	2,000	1,620
Consumables	988	1,300	753
Operating Lease	3,004	5,000	7,555
Other	20,118	12,150	13,575
Employee Benefits - Salaries	24,017	22,000	27,249
Insurance	1,337	500	1,170
Service Providers, Contractors and Consultancy	4,320	4,500	4,602
	<u>64,545</u>	<u>57,450</u>	<u>65,397</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	1,837	1,500	2,446
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Provision	6,444	7,000	7,167
Grounds	3,935	5,000	6,686
Heat, Light and Water	7,974	7,000	6,144
Rates	2,137	1,900	1,757
Repairs and Maintenance	4,641	10,000	7,684
Use of Land and Buildings	70,283	95,000	96,021
Security	-	-	-
Employee Benefits - Salaries	20,205	16,700	19,983
	<u>117,456</u>	<u>144,100</u>	<u>147,888</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 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	137,309	116,050	124,700
Short-term Bank Deposits	52,632	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>189,941</u>	<u>116,050</u>	<u>124,700</u>

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

Of the \$137,309 Cash and Cash Equivalents, \$21,256 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 from the Ministry of Education	8,401	-	-
Teacher Salaries Grant Receivable	37,471	37,000	36,259
	<u>45,872</u>	<u>37,000</u>	<u>36,259</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	45,872	37,000	36,259
	<u>45,872</u>	<u>37,000</u>	<u>36,259</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	1,064	1,500	1,334
School Uniforms	-	-	-
Canteen	-	-	-
	<u>1,064</u>	<u>1,500</u>	<u>1,334</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	-	52,361	52,361
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>-</u>	<u>52,361</u>	<u>52,361</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	3,000	-	-	-	-	3,000
Building Improvements	167,250	-	-	-	(10,634)	156,616
Furniture and Equipment Information and Communication Technology	55,372	9,004	-	-	(12,140)	52,236
House	61,882	-	-	-	(1,659)	60,223
Leased Assets	8,423	-	-	-	(2,886)	5,537
Library Resources	3,734	-	-	-	-	3,734
Balance at 31 December 2021	299,661	9,004	-	-	(27,319)	281,346

The net carrying value of equipment held under a finance lease is \$5,537(2020: \$8,423)

The net carrying value of motor vehicles held under a finance lease is \$000 (2020: \$000)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	3,000	-	3,000	3,000	-	3,000
Building Improvements	224,141	(67,525)	156,616	224,141	(56,891)	167,250
Furniture and Equipment Information and Communication Technology	177,310	(125,074)	52,236	196,025	(140,653)	55,372
House	7,379	(7,379)	-	8,014	(8,014)	-
House	83,015	(22,792)	60,223	83,215	(21,333)	61,882
Leased Assets	8,735	(3,198)	5,537	8,735	(312)	8,423
Library Resources	23,116	(19,382)	3,734	23,116	(19,382)	3,734
Balance at 31 December	526,696	(245,350)	281,346	546,246	(246,585)	299,661

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	10,497	-	8,614
Accruals	3,700	10,000	6,742
Banking Staffing Overuse	1,517	33,000	26,046
Employee Entitlements - Salaries	37,471	37,000	36,259
Employee Entitlements - Leave Accrual	3,299	-	3,299
	56,484	80,000	80,960
Payables for Exchange Transactions	56,484	80,000	80,960
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	56,484	80,000	80,960

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	43,867	43,000	36,700
Increase/ (decrease) to the Provision During the Year	6,444	7,000	7,167
Use of the Provision During the Year	-	(10,000)	-
Provision at the End of the Year	<u>50,311</u>	<u>40,000</u>	<u>43,867</u>
Cyclical Maintenance - Current	13,333	-	-
Cyclical Maintenance - Term	36,978	40,000	43,867
	<u>50,311</u>	<u>40,000</u>	<u>43,867</u>

14. 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	2,193	3,000	2,985
Later than One Year and no Later than Five Years	259	12,000	2,283
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>2,452</u>	<u>15,000</u>	<u>5,268</u>
Represented by			
Finance lease liability - Current	2,193	3,000	2,985
Finance lease liability - Term	259	12,000	2,283
	<u>2,452</u>	<u>15,000</u>	<u>5,268</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included in Cash and Cash Equivalents note 7.

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fencing		-	245,615	235,982	-	9,633
LSC Office		-	13,724	2,101	-	11,623
Translucent Roofing		-	-	4,439	-	(4,439)
Multipurpose Room		-	-	601	-	(601)
Totals		<u>-</u>	<u>259,339</u>	<u>243,123</u>	<u>-</u>	<u>16,216</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	21,256
Funds Due from the Ministry of Education	(5,040)



2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Nil	-	-	-	-	-

16. 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.

The school principal, Julia Waikato, rents the school house. 2021 \$6,240 (2020 \$6,480). Amount due at balance date \$243.25.

17. 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	3,885	3,940
<i>Leadership Team</i>		
Remuneration	110,607	112,220
Full-time equivalent members	1	1
Total key management personnel remuneration	<u>114,492</u>	<u>116,160</u>

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider finance, property and student welfare 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	100-110	100-110
Benefits and Other Emoluments	0-5	0-5
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	-	-
	<u>0.00</u>	<u>0.00</u>

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

18. 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	-	-

19. Contingencies

There are no contingent liabilities 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.

20. Commitments

(a) Capital Commitments

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

- (a) Contract for Fencing to be completed in 2022, which will be fully funded by the Ministry of Education. \$245,615 has been received of which \$235,982 has been spent on the project to date; and
- (c) Contract for LSC Office to be completed in 2022, which will be fully funded by the Ministry of Education. \$13,724 has been received of which \$2,101 has been spent on the project to date;

(Capital commitments at 31 December 2020: \$Nil)



(b) Operating Commitments

As at 31 December 2021 there are no operating commitments. (2020:Nil)

21. 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	189,941	116,050	124,700
Receivables	45,872	37,000	36,259
Investments - Term Deposits	-	52,361	52,361
Total Financial assets measured at amortised cost	<u>235,813</u>	<u>205,411</u>	<u>213,320</u>

Financial liabilities measured at amortised cost

Payables	56,484	80,000	80,960
Finance Leases	2,452	15,000	5,268
Total Financial Liabilities Measured at Amortised Cost	<u>58,936</u>	<u>95,000</u>	<u>86,228</u>

22. Events After Balance Date

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



23. 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.



Analysis of Variance Reporting



School Name:		School Number:	3938
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Strategic Aim:	To lift student achievement in reading.
Annual Aim:	To increase the number of students progressing or achieving "At" or "Above" their chronological age in reading.
Target:	<p>All Year 2-8 students who were "Below" or "Well below" their chronological reading age at the end of 2020 will make more than one year's progress.</p> <p>90% of students in Years 2-8 at Hauroko Valley Primary School will achieve "At" or "Above" their chronological age by the end of 2021.</p>
Baseline Data:	<p>Analysis of school-wide reading data in December 2021 identified that 88.3% of all students at Hauroko Valley Primary School are "At" or "Above" in reading.</p> <p>13.4% of children in Years 2-8 at Hauroko Valley Primary School were "Well Below" or "Below" for Reading (as per their chronological age).</p> <p>Actual at the End of Year 2021: 5.9% female students in Years 2-8 were reading "Below" or "Well Below" their chronological age in Reading. 18.8% male students in Years 2-8 were reading "Below" or "Well Below" their chronological age in Reading.</p> <p>86.6% of all Years 2-8 students were "At" or "Above" their chronological age in reading.</p> <p>In summary 2020, 26% of all children in Years 2-8 were reading "Below" or "Well Below" their chronological age. 74% of Years 2-8 students were "At" or "Above" in reading for their chronological age.</p> <p>There has been a 12.6% positive variance in reading achievement to end 2021.</p>

Student	Year	Ethnicity	Gender	Begin of 2021 Reading Age	Middle of 2021 Reading Age	End of 2021 Reading Age	Variance
62 *	2	NZ European	M	not at HVP	5.5-6 years (level 1)	5.5-6 years (level 6)	0
40	3	NZ European	M	6.5-7 years	6.5-7 years	7-7.5 years	1
3	4		M	5-5.5 years	5-5.5 years	6-6.5 years	1
49	4	NZ European	M	5.5-6 years	6-6.5 years	7-7.5 years	2
82	4		F	not at HVP	8-9 years	9 years	1
68	5	NZ European	M	8.5-9 years	9-10 years	9-10 years	.5
51	6	Other	M	not at HVP	6-6.5 years	7-7.5 years	1
30 *	7	NZ European	M	8-9 years	8-9 years	9 years	1
64 *	7	NZ European	F	not at HVP	9 years	9 years	0
69 *	8	NZ European	M	6-7 years	7-8 years	8-9 years	2
32 *	8	NZ European	M	8-9 years	8-9 years	9-10 years	1

green = Maori, purple = Pasifika, * refers to students that have left to end 2021


Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for variance - <i>Why did it happen?</i>	Evaluation- <i>Where to next?</i>
Teachers regularly monitored, reviewed and discussed student progress and information. Achievement data was collated and reviewed every 6 weeks using Hauroko Valley Primary School Google Docs "Priority Learner Register" and included planned actions for raising achievement for those achieving Below or	Of the 11 students in Years 2-8 reading "Below" or "Well Below" 9/11 or 82% have made accelerated progress. Two students have made significant progress moving 2 years in their reading ages. Two students haven't made any progress over 2021. As new students to Hauroko Valley they are learning the basics of	Teachers used Best Practice in the teaching of reading - learning the code, making meaning and thinking critically. Jolly Phonics Programme implemented in Years 1-4 with Spelling Alive to follow for students as required through Years 3-6.	To maintain and improve the level of achievement in reading for all students. To strengthen the learning partnerships between home and school. Continue to foster children's positive attitudes towards reading. Promote

<p>Well Below (as well as catering for those Above) as individual action on shared class plans.</p> <p>Utilize Literacy Learning Progressions along with Programmes; Reading Rockets, Jolly Phonics, Spelling Alive to guide our Reading, Spelling, Language and Grammar teaching and learning.</p> <p>Students requiring additional learning support have Teacher Aide timetabled support.</p> <p>Review of achievement data Term by Term based on quality assessments.</p> <p>Teachers conduct running records each term to closely monitor progress and put actions in place based on gaps in specific reading strategies and/or reading comprehension strategies.</p> <p>Teachers worked with students and whanau to set goals and identified ways to support and raise students' achievement in Reading as part of our ongoing Home and School Learning Partnership.</p> <p>Accessed Specialist Literacy Support including RLit, RTLB and Learning Support Coordinators to support teachers in Literacy programmes.</p>	<p>phonics and reading. Both have additional learning needs requiring further support provisions (In Class Support c/- Resource Teacher of Learning and Behaviour).</p> <p>Priority learners are well catered for with up to 20 students working with various experts.</p> <p>Ensured there is alignment and consistency with utilisation of Reading Rockets Programme throughout Years 1-8. Teachers used similar resources, language and assessment criteria.</p> <p>Teachers provided Teacher Aide assistance for target children. Progress was reported twice a term and plans constantly updated. Teachers conducted running records each term to monitor achievement and progress.</p> <p>By following the assessment plan, teachers have a deep understanding of what children need to progress to reach the next level in reading.</p> <p>Children and whanau know exactly what we are trying to achieve in reading.</p> <p>Parents know what level the children need to be at to be reading at their chronological age.</p>	<p>Continuation of Home and School partnerships through the Home Reading Diaries in Years 1-6.</p> <p>Resourced Year 4-8 classrooms with engaging fiction and non-fiction books.</p> <p>Self Directed Learning through Reciprocal Reading practices.</p> <p>Extended purchasing of texts for students learning to read in Years 1-3 by purchasing more PM Readers to support guided reading programmes.</p> <p>Texts are relevant and enjoyable with a range of fiction and non-fiction genres.</p>	<p>engagement in home reading diaries and meeting reading night targets to gain mileage throughout Years 1-6.</p> <p>Teachers are monitoring the progress of children. They are able to identify and recommend children for additional learning support through our Priority Learner Action Plans.</p> <p>The assessment plan for 2021 will be used again for 2022. Children will be monitored using our "Priority Learner Action Plans". Children will have actions.</p> <p>Reading progress and achievements shared with parents at Goal Setting interviews twice yearly, Mid Year and End of Year reporting and reviewed with Staff every 6 weeks.</p> <p>Teachers are able to focus teaching and learning on specific areas that the child needs to work on such as accuracy, fluency, decoding and reading comprehension strategies.</p> <p>To further strengthen our Phonics programme by continuing with the implementation of Jolly Phonics to support gaps in phonic knowledge.</p>
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Planning for 2022:

- The performance of identified "at risk/priority learner" students will continue to be monitored and intervention problems solved within our teaching team.
- Students not achieving at expected levels will receive targeted support in 2022 as part of class differentiation and/or our learning support programme as identified through our Priority Learner Action Plan.
- Students not achieving at expected levels will be referred to our Learning Support Coordinators, RLit or RTLB for ongoing support in reading.

- Access to external programmes of expertise including Better Start Literacy Approach, Phonics Plus, Structured Literacy/Science of Reading.
- Accelerated intervention programmes supported Teacher Aides.
- Hauroko Valley Primary School will implement the Jolly Phonics programme that is researched and evidenced based and structured to teach the Science of Reading/Structured Literacy.
- Decodable readers will be purchased to support neuro diverse learners including Dyslexia and Autism.
- Incorporating Digital Technologies to support students with additional learning needs such as C-Pen.
- Provide opportunities through Reciprocal Reading and Literacy Circles for Years 5-8 to extend a depth of reading skills and knowledge of reading comprehension strategies for our Gifted and Talented students.
- Make explicit links to skill and knowledge development in Literacy via the Writers Toolbox strategies.

School Name:		School Number:	3938
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Strategic Aim:	To lift student achievement in Writing
Annual Aim:	To increase the number of students achieving "At" or "Above" their chronological age for Writing.
Target:	<p>Year 3 and Year 5 students who were "Below" or "Well Below" in Writing at the end of 2020 will make more than one year's progress and be "At" or "Above" in relation to their chronological age for Writing at the end of 2021.</p> <p>85% of all students at Hauroko Valley Primary School will achieve "At" or "Above" their chronological age by the end of 2021.</p>
Baseline Data:	<p>Analysis of school-wide writing data in December 2021 identified that 84.1% of all children were "At" or "Above" their chronological age for Writing.</p> <p>15.9% of the Whole School are writing "Below" or "Well Below" their chronological age to end 2021.</p> <p>In Years 2-8 94.1% of girls were "At" and/or "Above". 5.9% of girls in Years 2-8 were "Below" or "Well Below" in writing. 73% of Year 2-8 boys were "At" or "Above"; 27% were "Below" or "Well Below" their chronological age in Writing.</p> <p>Year 3 - 18 students with 50% male and 50% female. 100% of female students "At" or "Above" in writing for their chronological age. 89% of male students achieved "At" or "Above" their chronological writing age. 5.5% of all students in Year 3 "Below" or "Well Below" in writing therefore 94.5% of students in Year 3 achieving "At" or "Above" in writing to end 2021.</p> <p>Year 7 - 50% male students "Below" or "Well Below" in their chronological writing age. 14.3% female students "Below" or "Well Below" in writing. Overall 27% of Year 7 students "Below" or "Well Below" their chronological writing age. 73% of Year 7 students "at" or "Above" in writing.</p> <p>There has been a 0.4% negative variance from 2020 = 84.5% to 2021 = 84.1% of all students at Hauroko Valley Primary School "At" or "Above" in Writing.</p>

Student Identification	Year	Ethnicity	Gender	Begin of 2021 Writing Level	Middle of 2021 Writing Level	End of 2021 Writing Level	Variance
42	1	NZ European	M	Pre Writing	Pre Writing	Pre Writing	0
40	3	NZ European	M	1.1	1.1	1.2	.1
3	4		M	1.1	1.1	1.2	.1
8	4	NZ European	M	1.2	1.3	2.1	.2
49	4	NZ European	M	1.2	1.3	2.1	.2
82	4		F	1.3	2.1	2.1	.1
16	5	NZ European	M	2.2	2.2	2.3	.1
21	5	NZ European	M	2.2	2.2	2.3	.1
22	5	NZ European	M	1.3	2.1	2.1	.1
68	5	NZ European	M	1.2	1.3	2.1	.2
9	6	NZ European	F	2.1	2.1	2.2	.1
13	7	NZ European	M	2.2	2.2	2.3	.1
32 *	7	NZ European	M	2.1	2.1	2.2	.1
77 *	7	NZ European	F	2.1	2.1	2.1	0
32 *	8	NZ European	M	2.2	2.2	2.3	.1
69 *	8	NZ European	M	2.1	2.1	2.1	0

green = Maori, purple = Pasifika, * refers to students that have left to end 2021

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>
<p>Staff reviewed data and determined the specific learning needs of target students as part of 6 weekly "Priority Learners Register".</p> <p>Teachers were provided with a data summary sheet showing target learning areas for each student and previous interventions and strategies.</p> <p>Hauroko Valley Primary Writing Learner Profiles were updated to align with Literacy Learning Progressions and Writers Toolbox assessment guidelines.</p> <p>Teachers targeted areas of concern through explicit acts of teaching i.e. mastery of spelling lists, punctuation, 12 sentence styles, paragraphing etc.</p> <p>Provided Learning Support in Writing Programmes either with a Teacher or Teacher's Aide to work with individuals or groups of students.</p> <p>Teachers completed planned writing assessments (Writers Toolbox previously known as Write That Essay) and moderations to analyse areas of need for students as well as Professional Development for staff.</p> <p>Used exemplars and quality examples of writing to model writing requirements, particularly Sentence Styles to students throughout Years 1-8.</p>	<p>There was progress and achievement gains made throughout the year by students identified as Priority Learners.</p> <p>Of the 15 students writing "Below" or "Well Below", several students have made progress within sub levels of Hauroko Valley Primary School's Writing Profiles.</p> <p>The student target group includes Year 4 and Year 6's in 2021 (previously Year 3 and Year 5 in 2020). 100% of the Year 4 learners made progress with 75% moving to "At" or "Above".</p> <p>Writers Toolbox Professional Learning and Development throughout 2021 has further developed teacher capability in the teaching of Writing.</p> <p>Lifted student progress and achievement in writing to increase precision and fluency through our structured sentence style teaching.</p> <p>Teachers focused learning and teaching programmes on individual needs of students.</p> <p>Teacher practice has improved by being able to collaborate with each other about writing processes and skills.</p> <p>Teacher Aides have been included in Professional Development in Writing as part of Writers Toolbox. They are more confident and capable of supporting</p>	<p>The Hauroko Valley Primary School Writing Learner Profiles were aligned with Literacy Learning Progressions and the Writer's Toolbox. There are more specific requirements that we need to support our learners to meet.</p> <p>All students made progress in at least one of the following - structure, sentence style, fluency, logic, precision and focus. However to meet writing demands for curriculum levels, students need to lift skills and knowledge across writing.</p> <p>Students are growing their knowledge of the language of writing including identifying sentence styles (Year 1-8) and types of paragraphs (Years 6-8). This will need to be consolidated in our final Professional Learning Development year.</p> <p>Influx of new enrolments of students that presented with additional learning needs requiring support in writing.</p> <p>The demands of the New Zealand Literacy Curriculum in Writing transitioning from Level 2 to Level 3 for our Year 4 to Year 5 students required more of our students in order to meet writing demands to meet expectations.</p>	<p>Continue in our third and final year of Professional Learning through the Ministry of Education supported Writers Toolbox experts.</p> <p>Consolidation and focus on sustainability of teaching of writing by developing teacher capability while accelerating writing for students.</p> <p>Further collaborative work of teachers in ongoing school wide professional learning (as above), sharing writing and refining practices in their classrooms.</p> <p>Continue to utilise the revised Hauroko Valley Primary School Writing Learner Profiles derived from Literacy Learning Progressions and aligning with the Writers Toolbox assessment guidelines.</p> <p>Regular observations of the teaching of writing and establish more regular monitoring of writing programmes and progress through our Lead Literacy Teacher.</p> <p>Students need to have a checklist of relevant writing progressions in child speak so they can check their own progress and use them well.</p> <p>Continue to work with our School Board of Trustees to provide our children with extra assistance in the classroom through Teacher Aide, Programmes, Resources and Professional Development.</p>

Provided opportunities for students to self-assess and set goals in their writing based on specific Writers Toolbox and Literacy Learning Progression expectations.

Worked with students and whanau to set goals and identify ways to support students" writing as part of Home Learning.

Observations by teachers of Lead Writing Teacher focusing on best practice in teaching writing. Observations by Writers Toolbox Facilitator of Teachers in order to provide feedback and feed forward.

Third year of Ministry of Education Professional Learning support through Writers Toolbox.

Year 4-8 utilised online tool Writers Toolbox previously known as Write That Essay which provides instant feedback/feed forward. This can be accessed at home and school by students in Year 4-8.

Teacher access to Writers Toolbox providing resources and Professional Development to support students and teaching and learning programmes to accelerate Writing.

teachers when working with students as individuals, in small groups or within the class.

As children move to the next teacher they will have information about where they are with their writing profiles. As well as, a shared language and understanding of Writing progressions.

Students have a deeper understanding of sentence styles in their writing and are aware of their next learning steps.

Strengthened the home and school partnership by supporting parents to help at home with areas like phonics and spelling.

Target students received support in one or more of the following ways;


- Teacher Aide
- Resource Teacher of Learning and Behaviour
- Resource Teacher of Literacy
- Learning Support Coordinators

Provide opportunities for Gifted and Talented students to engage in extension writing programmes within our school and through external organisations e.g: REAP - Rural Education Activities Programme, Toitoto Children"s Writing Publication.

Planning for 2022:

- Professional Development (MOE) Literacy – Writing with external facilitators from Writers Toolbox with two goals;
 1. improving teacher capability in the teaching of writing
 2. students" progress and achievement in writing.
- This is to continue throughout 2022 as our third and final year working to develop our learners (both students and staff) and sustain this model going forward.

- Utilise Hauroko Valley Primary School Learner Profiles that have incorporated the Literacy Learning Progressions and include explicit essentials from the Writers Toolbox.
- Consolidate whole school moderation around Overall Teacher Judgements for Writing.
- Continue to explore ways of improving phonics and spelling programmes for all Hauroko Valley Primary School students.
- Implementation of Digital Technology Curriculum to engage and raise student achievement in Literacy specifically Writing.
- Regular observations as part of our schools support model.
- 2022 Professional Growth Cycle to include a shared inquiry goal of Writing.
- Accelerated learning support accessed via internal support and external including/not limited to Learning Support Coordinators and RTLB, RTLit and SLT.

School Name:		School Number:	3938
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Strategic Aim:	To lift student achievement in Maths
Annual Aim:	To increase the number of students achieving "At" or "Above" their chronological age for Mathematics.
Target:	<p>That all children will continue to progress through New Zealand Curriculum Levels 1-4 and that we increase the number of students achieving "At" or "Above" their chronological age in Maths.</p> <p>85% of students at Hauroko Valley Primary School will achieve "At" or "Above" their chronological age by the end of 2021.</p>
Baseline Data:	<p>Data showed that 82% of all students were "At" or "Above" for Maths in 2020 to End the Year.</p> <p>Actual at the End of 2021 was 84.1% of all Hauroko Valley Primary School students achieving "At" or "Above" in Mathematics.</p> <p>15.9% of all Hauroko Valley Primary School students were "Below" or "Well Below" the expected curriculum levels in Maths. 15.8% of all boys are working "Below" or "Well Below" expected curriculum levels in Maths. 16.2% of all girls are working "Below" or "Well Below" expected curriculum levels in Mathematics.</p> <p>There has been a 2.1% positive variance in Maths achievement from the End of Year 2020 to the End of Year 2021.</p>

Student ID Alphabetical Order	Ethnicity	Year	Gender	Beginning of 2021 Maths Stage/Level	Middle of 2021 Maths Stage/Level	End of 2021 Maths Stage/Level	Variance
59 *	NZ European	2	M	2	2	3	1
63	NZ European	2	M	3	3	3	0
40	NZ European	3	M	4	4	4	0

75	NZ European	3	M	3	4	4	1
57	NZ European	3	F	4	4	4	0
82		4	F	3	3	3	0
3		4	M	4	4	early stage 5	1
22	NZ European	5	M	5	5	early stage 6	1
68	NZ European	5	M	5	5	5	0
9	NZ European	6	F	5	5	6	1
32 *	NZ European	7	M	4	4	5	1
77 *	NZ European	7	F	5	5	5	0
83		7	F	5	5	6	1
65	NZ European	7	F	5	6	6	1
69 *	NZ European	8	M	3	3	3	0

green = Maori, purple = Pasifika, * refers to students that have left to end 2021

Actions - What did we do?	Outcomes - What happened?	Reasons for variance - Why did it happen?	Evaluation - Where to next?
<p>Teachers identified which students (priority learners) needed support based on 2020 assessment data.</p> <p>Utilized Hauko Valley Primary School Numeracy Knowledge Learner Profile sheets to assist in the tracking of Mathematics progress and achievement</p>	<p>Understanding the levels and abilities of individual students and identifying those students that required additional support.</p> <p>Teachers collaborating with each other and teacher aides about numeracy systems and teaching and learning ideas for maths programmes for working</p>	<p>Teachers focused on students requiring additional learning support for gaps in students' maths learning.</p> <p>By filling these gaps we were able to see children beginning to make connections with number knowledge and using it to assist with numeracy strategies.</p>	<p>To continue to fill gaps in children's understanding and knowledge.</p> <p>Continue to utilise number knowledge cards as part of the home and school learning partnership to support the acceleration of mathematics.</p>

<p>and for targeting classroom programmes.</p> <p>Achievement data collated and reviewed every 6 weeks using Google Docs "At Risk/Priority Learner Register". These included specific planned actions for raising achievement for those students identified as "Well Below" or "Below" in Maths (as well as catering for those "Above" "Well Above") on class action plans.</p> <p>Materials (equipment) will be used in all classes and at all levels to consolidate learning and ensure number conceptual understanding.</p> <p>Numeracy Knowledge Flash Card Programme used throughout all classes / Years 1-8 as required as part of home and school learning support.</p> <p>Teachers focused on raising achievement in maths with emphasis on number knowledge and strategies.</p>	<p>with individual students or small groups to accelerate learning.</p> <p>Numeracy knowledge cards as part of home learning partnership have assisted in filling up knowledge gaps that the children have had in their understanding of number.</p> <p>Numicon resources supported our teacher aides and teachers with materials to further develop students' conceptual understanding.</p> <p>Gifted and Talented learners in Years 6-8 were provided with Prime Maths to extend their skills and knowledge in number. Coverage was thorough in number domains - Basic Facts, Place Value, Fractions, Ratios and Percentages.</p>	<p>The reinforcement of number knowledge at home and school has provided parents with the understanding of maths knowledge required and how they can support their children at home as part of our partnership in learning.</p> <p>Utilising materials to support learners that need to manipulate equipment including Numicon Breaking Barriers programme.</p> <p>Deepening understanding of Numeracy knowledge and strategies in Years 6-8 through Digital Technology and supporting resources.</p> <p>Developing our learners' problem solving abilities to tackle word problems.</p> <p>The Home and School partnership through Number Knowledge Flashcards makes home learning effective and successful for families. Coverage of basic facts (counting, ordering), place value, fractions/decimals/ratios.</p>	<p>Provide teacher aide support for students to develop number knowledge and strategies throughout Years 1-8 as required.</p> <p>Ensuring coverage of Strand Maths throughout Years 1-8 with explicit links to Inquiry Learning/Integrated Curriculum/Localised contexts.</p> <p>Provide professional leadership opportunities for staff to support learners that have been identified "Below" or "Well Below" in order to lift student achievement.</p> <p>Provide opportunities for Gifted and Talented students to engage in extension maths programmes through REAP - Rural Education Activities Programme and within our school.</p>
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Planning for 2022:

- The performance of identified "At Risk/Priority Learner" students will continue to be monitored with action plans as part of our School's Priority Learner Register.
- Students not achieving at expected levels will receive targeted support in 2022 as part of class differentiation and/or our learning support programmes.
- Access to Professional Development for our new teaching staff to upskill in our Hauroko Valley Primary School Numeracy Profiles and teaching of Numeracy programmes.
- Observe the DICM - Developing Inquiry Communities of Mathematics Professional Development as it filters through Southland Schools and provides opportunities for teachers to be involved in this Professional Learning.
- Consolidate Numeracy teaching and learning programmes within classes ensuring coverage of number knowledge and strategies as per guidelines.
- Continue with Number Knowledge Flash Cards to consolidate knowledge of counting, ordering, basic facts, place value and fractions/decimals/ratios.
- Focus on strengthening Strand Maths throughout Years 1-8 linking to Inquiry Learning/Integrated Curriculum/Localised contexts.
- Focus on ALiM - Accelerating Learning in Mathematics through the 10 Principles of Effective Teaching of Mathematics.

Maori Results 2021

We have seven students (5 male and 2 female) who are identified as Maori and make up 7.4% of our school roll.

As at summary 2021 - 50% of female Maori students were "Below" and "Well Below" in Literacy - Reading and Writing. 100% of female Maori students "Below" or "Well Below" in Mathematics.

100% of male Maori students "At" or "Above" in Maths and Literacy including Reading and Writing.

In 2022 our focus remains on accelerated progress with targeted interventions to support our Maori students. Utilising Tataiako Cultural Competencies and Ka Hikitia will help in guiding school systems and structures. Strengthening communication through home and school partnerships will enable us to provide support for our whanau.

Pasifika Results 2021

We have three children who are identified as Pasifika and make up 3.2% of our school roll. As at summary 2021 - One female student achieved "At" or "Above" their chronological age in reading, writing and maths. One Year 3 male student "Below" or "Well Below" their chronological age in reading, writing and maths. One male student was achieving "At" or "Above" their chronological age in reading and has accelerated progress shown in writing and maths achieving "At" or "Above".

Hauroko Valley Primary School staff will work to further understand Tapasa and further strengthen home and school connections to support our Pasifika students. We continue to utilize Learning Support Coordinators through specialist teachers and to also further develop teaching and learning programmes.

Students with Additional Learning Needs Results 2021

Across Reading, Writing and Maths we have several students that are achieving "Below" or "Well Below" their chronological age. There are various additional learning needs/neuro diverse learners that need to be taken into consideration. Additional support is provided by Private and Public Speech and Language Therapists, Resource Teacher of Learning and Behaviour through In Class Support for two students with a range of needs. We have support for a student requiring support through the Ongoing Resourcing Scheme. There are several (4) learners with English Of Second Language who require additional support for comprehension particularly in reading and writing. We are working closely with our families and specialist support to provide the additional resources these students need to accelerate their progress in key curriculum areas - reading, writing and maths.

In 2022 we will continue to focus on supporting our priority learners with additional learning needs through internal evaluations for improvement. Our school will continue to utilize Learning Support Coordinators as well as Resource Teachers of Literacy, Resource Teacher of Learning and Behaviour, Ongoing Resource Scheme, English Speakers Of Language, Speech Language Therapy specialists to ensure we have the tools and strategies for our priority/at risk learners. Should we require additional support we will source resources or programmes for our learners' needs.

Summary

2021 was momentous for Hauroko Valley Primary School in working toward reaching targets by developing teacher capabilities and lifting student achievement in writing. This is a result of engaging in ongoing highly effective Professional Learning with Writers Toolbox. The teaching, learning guidance and resource support provided by the programme has caused change and therefore a shift in achievement with accelerated progress of our writers. Our students have been successful in following the formula of how to write a sentence. They can articulate and record different sentence styles demonstrating precision and fluency. 2020 was our first year in a three year journey with the Writers Toolbox (previously known as Write That Essay). 2022 is our third and final year of Ministry of Education Professional Development support to enable us to continue

with this incredibly successful writing programme. It is exciting to be part of this initiative in New Zealand for the Curriculum Area of Literacy - Writing. We have allocated a unit for a Literacy Lead Teacher to continue to guide within our school the development of Literacy - writing programmes; as well as supporting teachers capability.

Although reading continues to be an area particularly for girls where student achievement goals/targets are reached. We are ecstatic to have such an impressive positive variance with more students reading "At" or "Above" their chronological reading age to end 2021. Several of these students are male and have additional learning needs to be taken into consideration including speech and language. This year sees our school continue to build our structured literacy through phonics to fill gaps of knowledge for our readers who continue to struggle. This will be available throughout our school for all learners that require support with learning to read. We have various resources provided by the Ministry of Education and through our school initiatives including the provision of phonic based decodable readers/PM non-fiction and fiction texts to engage readers learning to read = support for our priority learners.

Maths continues to be an area of focus as we need to develop our teacher capability in order to lift student achievement. For 2022 we are going to consolidate the use of number teaching of knowledge and strategies with internal collaboration by staff. Staff are keen to learn more about the use of Numicon, a multi-sensory programme to accelerate progress in mathematics. This structured Maths approach provides explorations, investigations and explicit teaching with an emphasis on the language of Maths. The number one principle of teaching maths is problem solving. Prime Maths supports learning of mathematics focusing on understanding which is necessary for deep learning and mastery through problem solving. Not only will the resource/programme Prime Maths provide opportunities for problem solving for students it also extends our gifted and talented students. We continue with interest in learning more about DICM - Developing Inquiry Communities of Mathematicians as a future Professional Development opportunity for our staff.

N.B: For the past 4 years we've had a stable teaching team. This year we have had a 50% turn over of classroom teachers due to parental leave and promotion. To date significant progress has been made in the development of teacher capabilities and acceleration of student progress in all areas of Literacy and Numeracy. Our school is well placed to sustain and improve our performance as the board, principal and teachers continue to place a deliberate focus on raising student achievement. This year with such a changeover of our teaching team we will focus on sustaining the work we have achieved to date.

Julia Waikato
Principal/Tumuaki
Hauroko Valley Primary School

**HAUROKO VALLEY PRIMARY SCHOOL
BOARD OF TRUSTEES
2021**

Name	Position	How Position on Board was gained	Term Expires	Occupation
Richard Greer	<i>Board Chair</i>	<i>Elected</i>	<i>2022</i>	<i>Farmer</i>
Sheryl Horrell	<i>Parent rep</i>	<i>Elected</i>	<i>2022</i>	<i>Farmer</i>
Kaylene Bennett	<i>Parent rep</i>	<i>Re-Elected Nov 2020</i>	<i>2023</i>	<i>Farmer</i>
Jamie King	<i>Parent rep</i>	<i>Appointed</i>	<i>2022</i>	<i>Farmer</i>
Nathan Parris	<i>Parent rep</i>	<i>Elected Nov 2020</i>	<i>2023</i>	<i>Farmer</i>
Julia Waikato	<i>Principal</i>	<i>Appointed</i>		<i>Principal</i>
Kirsty Erskine	<i>Staff Rep</i>	<i>Elected</i>	<i>2022</i>	<i>Teacher</i>

**HAUROKO VALLEY PRIMARY SCHOOL
KIWISPORT
2021**

Students participated in organised sport. In 2021 the school received Kiwisport funding of \$1,291.20 (2020 \$1,160.66). The funding was spent on sports equipment, coaching of teams and providing students with instructors in various sports genres.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Hauroko Valley Primary School (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe, 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 Cash Flow Statement 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 17 October 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises 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 Statement of Responsibility, Board of Trustees 2021, Kiwisport and Analysis of Variance 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.



Michael Lee
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand