



Kura Torotoroa  
**Amberley**  
School

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**School Directory**

**Ministry Number:** 3276

**Principal:** Simon Green

**School Address:** 2 Lawcocks Road, Amberley, 7410

**School Phone:** 03 314 8309

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

# AMBERLEY SCHOOL

Annual Report - For the year ended 31 December 2021

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# Amberley 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.

Guy Graham

Full Name of Presiding Member



Signature of Presiding Member

31 May 2022

Date:

Katrina Shepherd

Full Name of Principal



Signature of Principal

31 May 2022

Date:

# **Amberley School**

## **Members of the Board**

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Ben Shore	Presiding Member	Elected	Sep 2022
Simon Green	Principal ex Officio		
Kate Dodd	Parent Representative	Elected	Sep 2022
Laura Cropper	Parent Representative	Elected	Sep 2022
Amanthea Rex-Reid	Parent Representative	Elected	Sep 2022
Michaela Scanlan	Staff Representative	Elected	Sep 2022
Guy Graham	Parent Representative	Co-Opted	Sep 2022
In Attendance Fiona McDonald	Secretary		

# Amberley School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,095,123	1,709,270	2,134,982
Locally Raised Funds	3	98,525	92,530	78,609
Interest Income		197	50	180
		<u>2,193,845</u>	<u>1,801,850</u>	<u>2,213,771</u>
<b>Expenses</b>				
Locally Raised Funds	3	13,095	16,870	24,906
Learning Resources	4	1,515,768	1,173,650	1,473,503
Administration	5	111,164	105,957	115,837
Finance		2,262	1,700	1,589
Property	6	461,383	485,993	574,234
Depreciation	9	41,377	30,000	36,691
Loss on Disposal of Property, Plant and Equipment		762	-	365
		<u>2,145,811</u>	<u>1,814,170</u>	<u>2,227,125</u>
<b>Net Surplus / (Deficit) for the year</b>		48,034	(12,320)	(13,354)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>48,034</u></u>	<u><u>(12,320)</u></u>	<u><u>(13,354)</u></u>

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

# Amberley School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		411,277	411,277	417,614
Total comprehensive revenue and expense for the year		48,034	(12,320)	(13,354)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,017
<b>Equity at 31 December</b>		459,311	398,957	411,277
Retained Earnings		459,311	398,957	411,277
<b>Equity at 31 December</b>		459,311	398,957	411,277

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.

# Amberley School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	120,028	101,335	125,424
Accounts Receivable	8	108,301	104,637	104,637
GST Receivable		5,949	20,717	20,717
Prepayments		6,411	5,818	5,818
Funds owing for Capital Works Projects	15	9,982	-	-
		<u>250,671</u>	<u>232,507</u>	<u>256,596</u>
<b>Current Liabilities</b>				
Accounts Payable	10	144,011	116,007	116,007
Revenue Received in Advance	11	2,251	7,129	7,129
Provision for Cyclical Maintenance	12	29,536	9,914	4,622
Finance Lease Liability	13	8,923	9,479	9,479
Funds held in Trust	14	787	351	351
Funds held for Capital Works Projects	15	-	85,688	85,688
		<u>185,508</u>	<u>228,568</u>	<u>223,276</u>
<b>Working Capital Surplus/(Deficit)</b>		65,163	3,939	33,320
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	420,638	434,980	431,480
		<u>420,638</u>	<u>434,980</u>	<u>431,480</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	17,969	30,787	36,079
Finance Lease Liability	13	8,521	9,175	17,444
		<u>26,490</u>	<u>39,962</u>	<u>53,523</u>
<b>Net Assets</b>		<u>459,311</u>	<u>398,957</u>	<u>411,277</u>
<b>Equity</b>		<u>459,311</u>	<u>398,957</u>	<u>411,277</u>

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

# Amberley 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		481,516	411,222	436,737
Locally Raised Funds		97,941	92,530	80,629
Goods and Services Tax (net)		14,768	-	(14,424)
Payments to Employees		(228,748)	(208,526)	(214,685)
Payments to Suppliers		(250,182)	(275,896)	(297,783)
Interest Received		197	50	180
Net cash from/(to) Operating Activities		115,492	19,380	(9,346)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(17,573)	(33,500)	(44,383)
Net cash (to)/from Investing Activities		(17,573)	(33,500)	(44,383)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	7,017
Finance Lease Payments		(7,787)	(9,969)	(7,911)
Funds Administered on Behalf of Third Parties		(95,528)	-	86,308
Net cash (to)/from Financing Activities		(103,315)	(9,969)	85,414
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(5,396)</b>	<b>(24,089)</b>	<b>31,685</b>
Cash and cash equivalents at the beginning of the year	7	125,424	125,424	93,739
<b>Cash and cash equivalents at the end of the year</b>	7	<b>120,028</b>	<b>101,335</b>	<b>125,424</b>

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

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

# Amberley School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Amberley 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.

##### 1.2. 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 12.

###### *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 9.

### **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.

### **1.3. 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

## 1.8. 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.

## 1.9. 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	20-40 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

## 1.10. 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.

### **1.11. 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.

### **1.12. 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.

#### *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.

### **1.13. Revenue Received in Advance**

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

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

### **1.14. Funds Held in Trust**

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

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

### **1.15. 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.

### **1.16. 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, painting contract liability 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.

### **1.17. Borrowings**

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

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

**1.18. 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.

**1.19. Budget Figures**

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

**1.20. 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	415,367	350,742	381,089
Teachers' Salaries Grants	1,282,363	950,000	1,261,640
Use of Land and Buildings Grants	324,992	346,793	432,005
Other MoE Grants	63,622	61,735	55,858
Other Government Grants	8,779	-	4,390
	<u>2,095,123</u>	<u>1,709,270</u>	<u>2,134,982</u>

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	62,067	61,430	39,097
Fees for Extra Curricular Activities	5,989	7,800	11,964
Trading	1,197	2,000	2,067
Fundraising & Community Grants	10,356	9,900	18,173
Other Revenue	18,916	11,400	7,308
	<u>98,525</u>	<u>92,530</u>	<u>78,609</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	7,872	9,670	8,453
Trading	1,392	2,000	2,043
Fundraising & Community Grant Costs	3,831	5,200	14,410
	<u>13,095</u>	<u>16,870</u>	<u>24,906</u>
	<u>85,430</u>	<u>75,660</u>	<u>53,703</u>

*Surplus / (Deficit) for the year Locally raised funds*

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	74,842	73,019	61,934
Equipment Repairs	1,126	500	940
Information and Communication Technology	8,034	16,500	15,355
Library Resources	2,030	2,800	5,955
Employee Benefits - Salaries	1,426,143	1,072,831	1,384,009
Staff Development	3,593	8,000	5,310
	<u>1,515,768</u>	<u>1,173,650</u>	<u>1,473,503</u>

## 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,250	3,527	3,527
Board Fees	3,140	3,200	3,195
Board Expenses	5,484	6,400	4,553
Communication	1,981	2,800	2,654
Consumables	6,961	6,720	8,138
Other	12,743	11,660	11,833
Employee Benefits - Salaries	66,133	64,250	70,817
Insurance	4,022	1,400	3,716
Service Providers, Contractors and Consultancy	5,450	6,000	7,404
	<u>111,164</u>	<u>105,957</u>	<u>115,837</u>

## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,357	4,700	7,691
Consultancy and Contract Services	45,511	46,300	40,772
Cyclical Maintenance Provision	14,404	15,000	2,390
Grounds	7,968	4,100	4,786
Heat, Light and Water	12,528	14,000	12,581
Rates	1,129	6,500	7,813
Repairs and Maintenance	21,752	22,400	41,559
Use of Land and Buildings	324,992	346,793	432,005
Security	1,498	3,500	3,680
Employee Benefits - Salaries	20,244	22,700	20,957
	<u>461,383</u>	<u>485,993</u>	<u>574,234</u>

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

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	120,028	101,335	125,424
Cash and cash equivalents for Statement of Cash Flows	<u>120,028</u>	<u>101,335</u>	<u>125,424</u>

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

## 8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,379	6,673	6,673
Teacher Salaries Grant Receivable	105,922	97,964	97,964
	<u>108,301</u>	<u>104,637</u>	<u>104,637</u>
Receivables from Exchange Transactions	2,379	6,673	6,673
Receivables from Non-Exchange Transactions	105,922	97,964	97,964
	<u>108,301</u>	<u>104,637</u>	<u>104,637</u>

## 9. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2021</b>						
Building Improvements	290,730	-	-	-	(9,318)	<b>281,412</b>
Furniture and Equipment	77,232	9,492	(433)	-	(10,426)	<b>75,865</b>
Information and Communication Technology	27,843	20,955	-	-	(11,779)	<b>37,019</b>
Leased Assets	28,238	-	-	-	(8,859)	<b>19,379</b>
Library Resources	7,437	850	(329)	-	(995)	<b>6,963</b>
<b>Balance at 31 December 2021</b>	<u>431,480</u>	<u>31,297</u>	<u>(762)</u>	<u>-</u>	<u>(41,377)</u>	<u>420,638</u>

The net carrying value of equipment held under a finance lease is \$19,379 (2020: \$28,238)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	447,554	(166,142)	<b>281,412</b>	447,554	(156,824)	<b>290,730</b>
Furniture and Equipment	229,634	(153,769)	<b>75,865</b>	222,078	(144,846)	<b>77,232</b>
Information and Communication Technology	174,293	(137,274)	<b>37,019</b>	153,738	(125,895)	<b>27,843</b>
Leased Assets	32,542	(13,163)	<b>19,379</b>	32,542	(4,304)	<b>28,238</b>
Library Resources	32,340	(25,377)	<b>6,963</b>	32,949	(25,512)	<b>7,437</b>
<b>Balance at 31 December</b>	<u>916,363</u>	<u>(495,725)</u>	<u>420,638</u>	<u>888,861</u>	<u>(457,381)</u>	<u>431,480</u>

## 10. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	29,032	10,573	10,573
Accruals	5,002	2,527	2,527
Banking Staffing Overuse	-	1,255	1,255
Employee Entitlements - Salaries	106,786	97,963	97,963
Employee Entitlements - Leave Accrual	3,191	3,689	3,689
	<u>144,011</u>	<u>116,007</u>	<u>116,007</u>
Payables for Exchange Transactions	144,011	116,007	116,007
	<u>144,011</u>	<u>116,007</u>	<u>116,007</u>

The carrying value of payables approximates their fair value.

## 11. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Revenue in Advance	2,251	7,129	7,129
	<u>2,251</u>	<u>7,129</u>	<u>7,129</u>

## 12. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	40,701	40,701	56,095
Increase/ (decrease) to the Provision During the Year	14,404	15,000	14,404
Adjustment to the Provision	-	-	(12,014)
Use of the Provision During the Year	(7,600)	(15,000)	(17,784)
Provision at the End of the Year	<u>47,505</u>	<u>40,701</u>	<u>40,701</u>
Cyclical Maintenance - Current	29,536	9,914	4,622
Cyclical Maintenance - Term	17,969	30,787	36,079
	<u>47,505</u>	<u>40,701</u>	<u>40,701</u>

## 13. 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	10,252	11,741	11,741
Later than One Year and no Later than Five Years	9,221	11,203	19,472
Future Finance Charges	(2,029)	(4,290)	(4,290)
	<u>17,444</u>	<u>18,654</u>	<u>26,923</u>
<b>Represented by:</b>			
Finance lease liability - Current	8,923	9,479	9,479
Finance lease liability - Term	8,521	9,175	17,444
	<u>17,444</u>	<u>18,654</u>	<u>26,923</u>

## 14. Funds Held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	787	351	351
	<u>787</u>	<u>351</u>	<u>351</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 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:

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Dental Clinic Conversion (SIP) - project 218710	1,961	-	(5,204)	-	(3,243)
Outdoor Canopy (SIP) - project 224868	48,448	-	(51,813)	-	(3,365)
Carpet Tiles (SIP) - project 224866	(2,288)	-	-	-	(2,288)
Caretakers Shed (SIP) - project 224867	37,567	-	(38,490)	-	(923)
Landscape Upgrade	-	-	(163)	-	(163)
Totals	85,688	-	(95,670)	-	(9,982)

### Represented by:

Funds Due from the Ministry of Education	(9,982)
	<u>(9,982)</u>

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Fencing	(269)	269	-	-	-
Dental Clinic Conversion (SIP) - project 218710	-	52,030	(50,069)	-	1,961
Outdoor Canopy (SIP) - project 224868	-	75,627	(27,179)	-	48,448
Carpet Tiles (SIP) - project 224866	-	23,027	(25,315)	-	(2,288)
Caretakers Shed (SIP) - project 224867	-	41,679	(4,112)	-	37,567
Totals	(269)	192,632	(106,675)	-	85,688

## 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.

## 17. Remuneration

### Key management personnel compensation

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

	2021 Actual	2020 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,140	3,195
<i>Leadership Team</i>		
Remuneration	252,063	247,652
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>255,203</u>	<u>250,847</u>

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

### Principal

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	140-150	140 - 150
Benefits and Other Emoluments	4-5	4 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 -110	1.00	1.00
	<u>1.00</u>	<u>1.00</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 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	-	-

## 19. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has not entered into any contract agreements for capital works.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$85,688)

### (b) Operating Commitments

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

(Operating commitments at 31 December 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	120,028	101,335	125,424
Receivables	108,301	104,637	104,637
Total Financial assets measured at amortised cost	<u>228,329</u>	<u>205,972</u>	<u>230,061</u>

### Financial liabilities measured at amortised cost

Payables	144,011	116,007	116,007
Finance Leases	17,444	18,654	26,923
Total Financial liabilities measured at amortised Cost	<u>161,455</u>	<u>134,661</u>	<u>142,930</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## 24. 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.

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AMBERLEY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Amberley School (the School). The Auditor-General has appointed me, Michael Rondel, 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 3 to 17, 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 31 May 2022. This is the date at which our opinion is expressed.

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

## Basis 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 in the Statement of Responsibility, Analysis of Variance, Board Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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



Michael Rondel,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Analysis of Variance - Annual Plan 2021



Goal	Action	Outcomes	Evaluation
<p><b>Environment</b> Create an environment that is sustainable and maximises the potential of our school grounds.</p>	<ol style="list-style-type: none"> <li>1. Continue to follow landscaping plan including extending links to scooter track</li> <li>2. Supporting Environmental Ed through EnviroSchools (Empower students to take responsibility for their environment on a weekly, timetabled basis - Kaitiakitanga time)</li> <li>3. Improving signage across the school. (2021-24)</li> <li>4. Moana hub refurbishment (2023)</li> <li>5. Sports hall/Indoor basketball facilities (2024)</li> </ol>	<ol style="list-style-type: none"> <li>1. Scooter track extension complete, using SIP funds.</li> <li>2. No EnviroSchools facilitator available for schools in Hurunui in 2021. Still working within the school programme. Lead teacher (relieving for Sharon) working with student leadership group.</li> <li>3. No further progress with this.</li> <li>4. Conditional assessment carried out towards the end of the year - will carry over to the beginning of 2022.</li> <li>5. No further progress with this</li> </ol>	<p>2021 is the final year of our five year strategic environmental plan. All stakeholders were part of the creation of this plan and we have worked steadily through the Stakeholders have clearly identified goals and each had a part to play over the strategic period.</p> <p>Moana Hub refurbishment will be the next major piece of property work for 2022. We need to review the effectiveness of existing teaching and learning spaces for our senior students, and implement a plan that will meet the changing needs of ākongā.</p> <p>Consistent and bilingual signage and attractive landscaping (including enhanced gardens, Rewi, scooter track and entrance area) has given a strong visual appeal to our school grounds.</p>

<p><b>Communicating</b> All communication will be clear, consistent and promote the values of our school.</p>	<ol style="list-style-type: none"> <li>1. Schoolwide consistency with online reporting to parents via Hero</li> <li>2. More active promotion of the school across wider community / media (2021-24)</li> <li>3. Communicating learning focus of whole school with our community (2021-24)</li> <li>4. Consistency with school wide behaviour management. PBL, promoting restorative practice. (5th Year PBL - embedded)</li> </ol>	<ol style="list-style-type: none"> <li>1. Hero online reporting embedded in our community now.</li> <li>2. The school has maintained a strong profile across Facebook, Hail, local newspapers and media</li> <li>3. Conveyed via newsletters, social media and website.</li> <li>4. PBL embedded in our school culture now. New staff inducted into 'Positive PRIDE' and systems reviewed and updated as required.</li> </ol>	<p>Further disruptions due to the pandemic made communication more important than ever. Parents understand and use Hero more effectively now as a reporting and communications tool. Feedback from parent surveys indicates there are 'too many digital platforms' and this was exacerbated by lockdown where parents had to navigate: Hero, Hail (newsletters), Facebook. Seesaw, Google classroom, Study Ladder etc. We will need to streamline this in 2022 and beyond as int is not sustainable to have too many.</p>
<p><b>Connecting</b> Actively seek and build rich connections with our community.</p>	<ol style="list-style-type: none"> <li>1. Strengthen preschool liaison - Prep School, Community Pre School, Little Oaks, Bloomfields, Playcentre (2021-24)</li> <li>2. Strengthen links with HDC and community groups. Particularly around road safety initiatives.</li> <li>3. Strengthen links within our community of learning - Puketeraki. (2021-24)</li> <li>4. Strengthen collaborative school partnerships with Broomfield, Leithfield, Waipara and Omihi. (2021-24)</li> <li>5. Continue innovative community based Year 7/8 Technology programme, including an emphasis on digital technologies. (2021-24)</li> </ol>	<ol style="list-style-type: none"> <li>1. Juliet has done an outstanding job here. Strong links maintained. Consulted about cohort entry points - agreed to trial in 2022.</li> <li>2. Regular meetings around safety - needing to take a lead as little support from HDC. Principal continued as Hurunui Schools representative on Hurunui Road Safety Committee.</li> <li>3. Strong supporter of our kahui. Principal continued role as Support Principal within Kahui.</li> <li>4. Many examples of successful collaboration, including shared PLD and reciprocal teacher visits.</li> <li>5. Programme implemented, and reviewed. Continuing in 2022 - this will be the last year before returning to an external provider.</li> </ol>	<p>Maintained the strong relationship between ECE and Amberley School. ECE has an increasingly strong presence at Management level of Kahui Ako. We have maintained closer links with Rangiora High School and Hurunui College o ensure effective transition.</p> <p>Strong collaborative partnerships with neighbouring schools has had a positive impact on teaching practice - notable with Year 7/8 technology programme. Will need to continue to resource this area and grow the innovative teaching opportunities that this can provide.</p> <p>LIFFT (Technology programme) hampered by Covid and subsequent lock downs. Therefore programmes were delivered within schools rather than across schools. Resolved to deliver an amazing Year 7-8 Technology programme in 2022</p>

<p><b>Achievement</b></p> <p>Support students in their learning and ensure opportunities for academic excellence.</p>	<ol style="list-style-type: none"> <li>1. Promote 'Time to Learn' - addressing attendance and on task behaviour in class.</li> <li>2. Implementing a school wide spelling programme.</li> <li>3. Raise student achievement by strengthening teaching and learning through partnerships within our community of learning.</li> <li>4. Clear and focused achievement targets:</li> <li>5. Growing our collaborative learning culture</li> </ol>	<ol style="list-style-type: none"> <li>1-4. Refer to analysis of variance for achievement targets below.</li> <li>5. Teaching post-covid necessitated a 'home room' approach to teaching within hubs.</li> </ol>	<p>Refer to analysis of variance for achievement targets below.</p> <p>Regarding collaboration, our goal for 2021 was to respond to the needs of the students as they came out of lockdown. Teachers continued to plan collaboratively, but delivered the key curriculum in their home rooms to develop a sense of routine and security. This was a calculated response to anxieties created post-covid.</p>
<p><b>Culture</b></p> <p>Create and sustain a positive and inclusive PRIDE culture.</p>	<ol style="list-style-type: none"> <li>1. PRIDE values further embedded into school culture (2021-24)</li> <li>2. Implement Te Reo language acquisition plan</li> <li>3. Nurturing - buddy classes and links to ECE</li> <li>4. Culture of safety - including road safety (pedestrian, bike, scooter) and online safety</li> <li>5. Leadership opportunities - staff and students</li> <li>6. Strengthening the arts. (2021-24)</li> </ol>	<ol style="list-style-type: none"> <li>1. Linked to Hero reporting.</li> <li>2. Successful implementation - led by Mik.</li> <li>3. Placed on hold somewhat due to the need to keep classes apart (post covid)</li> <li>4. Some success. Had a continued focus on Road safety. Promoting 'Safe Pathway' in collaboration with the Hurunui Council.</li> <li>5. Evidence of success here. Distributive leadership model effective for capable teachers.</li> <li>6. Some success here - great to be able to have production (recorded without an audience and shared digitally).</li> </ol>	<p>Success in creating a positive and inclusive culture was linked closely to the PBL programme. 2021 saw the leadership role (unit) discontinue as PBL has become embedded into our regular programme. Behaviour expectations were made explicit in 2021 - 'Major and Minor' behaviours clearly followed by teachers, especially new staff. School wide behaviour 'flow chart' adopted by all staff.</p> <p>Arts continued to be strengthened with the 'School of Rock' tutors in school, and by ensuring our production and talent quest could still take place.</p>

# Analysis of Variance - Achievement Targets

## Kahui Ako Achievement Challenge: Target C(1) Reading

To lift the achievement for all Y1-10 learners within our kahui ako in reading to 85% at or above curriculum expectation and to reduce the variance between schools from 34% to below 20%.

## Amberley Target to support the CoL Goal:

Term 1 data showed that 100% of year 1 students had phonological awareness scores of below 40 out of a possible 50. Our aim is to have 85% of year 1 students with scores of 40 or more in the phonological awareness assessment by the end of term 4.

## At the end of 2021

Term 4 data shows that 50% of year 1 students have a score of 40 or more in phonological awareness assessment. We did not meet our target but it is an increase of 50% of students now achieving above 40.

Term 1 Reading Data		Term 4 Reading Data	
Score Range	Year 1	Score Range	Year 1
0- 9	3	0- 9	0
10 - 19	4	10 - 19	2
20 - 29	7	20 - 29	2
30 - 39	1	30 - 39	5
40*	0	40*	9

Action	Teacher/Whom	Details	Completed	Analysis of Variance
Assess Students	Year 0/1 teachers - Juliet and Stacey	Liz Kane Literacy Phonological Awareness Screening Tool	At school entry and at week 5 of each term. Recorded on HERO	Completed in term 1, 2 & 4. No time in term 3 due to August Covid lockdown.
Heggerty Phonemic Awareness Programme	Year 0 - 3 teachers	Kindergarten Curriculum 35 weeks of daily phonemic awareness lessons give Year 0/1 students the tools to succeed	Monday to Thursday at the beginning of literacy time	Kindergarten worked well for Year 1's but Year 0's are now using Pre-Kindergarten.
Shared Books focusing on phonological awareness	Year 0 - 3 teachers	Sails books <a href="#">Words Can POP</a> <a href="#">Books from the Better Start Literacy Approach</a>	Monday to Thursday	We are still yet to purchase quality shared book resources to support us with phonological awareness through shared reading.
Phonemic Awareness Games & Activities	Year 0 - 3 teachers	Phonemic Awareness Games & Activities by The Treasured Mom	During independent activity time or as a take home learning activity.	Teacher aide support needed to implement.

**Points for Discussion:**

Only Stacey has had professional development (PD) from an official Structured Literacy Provider. The rest of the junior team have only had PD at junior team and staff huis and by using their CRT (classroom release time) to visit other schools. It has been a year of learning for us all and I am proud of the junior team for their willingness to change their teaching practice to what is now considered by researchers as best practice.

**Future Recommendations:**

Continue teacher professional development on Phonological Awareness (PA)

Parent Education needed - Meet the Junior Team 2022

Work alongside preschools to improve Phonological Awareness (PA) before they get school. Heggerty in preschools.

Emphasis on PA skills before letters are introduced.

Children with low PA especially blending and segmenting sounds after a term at school have one on one lessons with a trained teacher aide.

Continue with this target in 2022.

**How can the Board better support us as teachers to achieve our academic target?**

Support meet the junior team in 2022.

Understand the importance of phonological awareness skills.

Give teachers permission to focus on PA skills for the first 5 weeks of school.

Allocate more funds to pay for teacher aides to support in classrooms at literacy times, so teachers can teach.

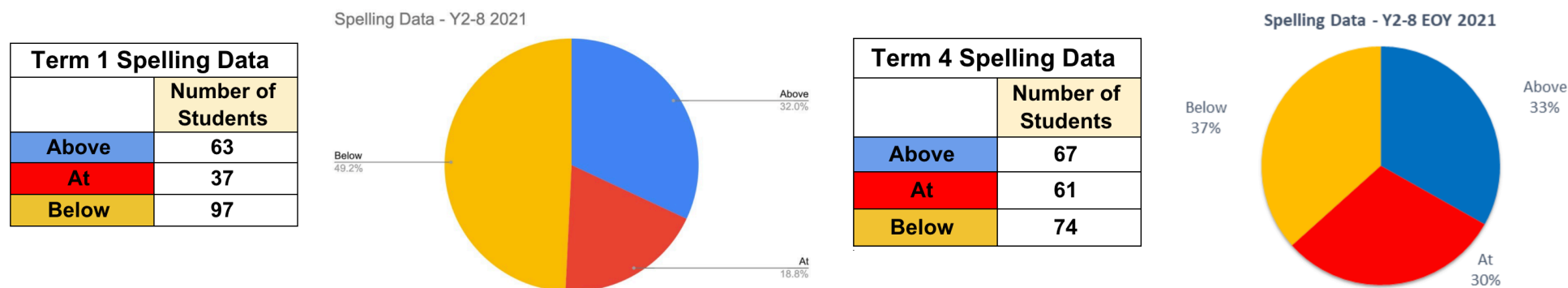
Allocate funds for a teacher aide who just does one on one literacy support.

## Kahui Ako Achievement Challenge: Target C(1) Spelling

To lift the achievement for all Y1-10 learners within our kahui ako in reading to 85% at or above curriculum expectation and to reduce the variance between schools from 34% to below 20%.

### Amberley Target to support the Kahui Goal:

Term 1 data showed that 48% (97) of Year 2-8 students were achieving below their chronological age in the Peters Spelling Assessment. Our aim is to have 80% (30% increase) of Year 2-8 students achieving at or above their chronological age by the end of term 4.



### Review

Term 4 data has shown that 63% of students are now achieving at or above their chronological age. This is progress of 11%. Although this is an increase, we have not reached our aim of 30% increase.

### Strengths

Progress is evident in the end of year data

Time has been made for spelling within the classrooms

Created professional dialogue around spelling and best practice

Professional learning during staff hui to support literacy

## Reflection (on reflection this is what we know)

Changes within staff occurred; no experienced leadership of the programme within the school

Some staff missed the professional development in 2020

Science of reading research has shown us now that students need a more explicit systematic approach when learning to spell

## Next steps

To keep spelling as a target for 2022

To continue to prioritise spelling in classes as daily practice

To continue on our science of reading journey through staff meetings and hui

To decide on an approach that is explicit, systematic and accumulative (building on prior knowledge)

Action	Teacher/Whom	Details	Completed	Evaluation
Assess Students	Year 1-8 Teachers	Peters Spelling Test	Term 1 and Term 4	Assessments completed
Whole School Word Lab PLD in 2021 following data analysis	ALL teachers, TA present	ToD held - programme taught, modelled and shared with teachers and aides	Supported by RTLB and led by SH. Resources shared, google drive set up	End of year - our comparing of data will support our evaluation
Group Work/ group needs	Classroom teacher / TA	TA implementing support for needs based group work TA supporting small group tasks/ teacher aide was trained by Sharon and works in her own room beside the senior classrooms. Kowai to begin differentiating the 2 classes ability based. Use TA for this too.	Ongoing  Targeted Group T4, analysis of reading	End of T2 review End of T3 review Senior classes – challenge was those that the children who were removed struggled with this – wellbeing! Older students. Spell write – You can spell Spelling Under Scrutiny is another tool.

Staff Connector Hui	Review with teachers	Teachers were able to share and give feedback about the programme	End of Term 1 - PMI	PMI shared with RTLB for further discussion Needed further investigation as to how to implement with different needs across the school. Junior team connector met with RTLB to unpack how to implement with best fitting the junior school programme. Feedback shared was that there were other interruptions too that it was imperative to make it work for the classroom. Remembering 'what is the purpose?'
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**Points for Discussion:** It was identified at Amberley School that there was no 'one' spelling programme that the school was implementing. We did not have one in place. The data showed there was a need for a spelling programme through our reading and writing results.

**Future Recommendations:** Some sharing with our BoT options A and options B (The Code through Liz Kane Literacy or Ideal programme through learning matters)

**How can the Board better support us as teachers to achieve our academic target?** Application has been made for a grant through Innovation & Education. The cost is \$4165.10, this includes some decodable books. The cost per classroom is \$229.00 exc GST per teacher.



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2 March 2022

To whom it may concern

Kiwisport is a government funding initiative to support students' participation in organised sport.

During 2021 the school received Kiwisport funding to the total of \$3,247.09 (excluding gst).

The funding was spent on providing extra sporting physical education equipment and the employment of part-time sports teachers, who took fortnightly classes throughout the school year.

The number of students that participated in organised sport or sport coaching was approximately 243.

A handwritten signature in blue ink, appearing to be "SG", with a long, sweeping underline that extends to the right.

Simon Green  
Principal  
Amberley School