



## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**School Directory**

<b>Ministry Number:</b>	3354
<b>Principal:</b>	Meagan Kelly
<b>School Address:</b>	1 Jetty Road, Govenors Bay
<b>School Postal Address:</b>	1 Jetty Road, RD 1, Lyttelton, 8971
<b>School Phone:</b>	03 329 9854
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# GOVERNORS BAY SCHOOL

Annual Report - For the year ended 31 December 2021

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# Governors Bay School

## Statement of Responsibility

For the year ended 31 December 2021

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

Sally-Ann Fitzhardinge

Full Name of Presiding Member

DocuSigned by:

Sally-Ann Fitzhardinge

Signature of Presiding Member

19 May 2022

Date:

Meagan Kelly

Full Name of Principal

DocuSigned by:

Meagan Kelly

Signature of Principal

19 May 2022

Date:

# **Governors Bay 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>
Sally-Ann Fitzhardinge	Presiding Member	Elected	May 2022
Meagan Kelly	Principal ex Officio		
Simon Collins	Parent Representative	Elected	May 2022
Terry White	Parent Representative	Elected	May 2022
Ruth Stevens	Staff Representative	Elected	May 2022

# Governors Bay School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	932,095	723,618	799,080
Locally Raised Funds	3	61,745	15,640	45,743
Interest Income		345	250	303
		994,185	739,508	845,126
<b>Expenses</b>				
Locally Raised Funds	3	23,841	1,760	27,681
Learning Resources	4	703,441	544,101	614,782
Administration	5	66,765	57,657	59,072
Finance		460	-	492
Property	6	166,870	133,024	128,913
Depreciation	9	16,580	3,500	18,520
Loss on Disposal of Property, Plant and Equipment		116	-	-
		978,073	740,042	849,460
<b>Net Surplus / (Deficit) for the year</b>		16,112	(534)	(4,334)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		16,112	(534)	(4,334)

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

# Governors Bay 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>		209,440	209,440	213,774
Total comprehensive revenue and expense for the year		16,112	(534)	(4,334)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,604	-	-
<b>Equity at 31 December</b>		237,156	208,906	209,440
Retained Earnings		237,156	208,906	209,440
<b>Equity at 31 December</b>		237,156	208,906	209,440

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.

# Governors Bay 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	79,805	78,787	79,321
Accounts Receivable	8	50,088	33,285	33,285
GST Receivable		1,946	566	566
Prepayments		1,413	217	217
Funds owing for Capital Works Projects	13	-	6,429	6,429
		133,252	119,284	119,818
<b>Current Liabilities</b>				
Accounts Payable	10	54,684	41,880	41,880
Revenue Received in Advance	11	1,219	19,107	19,107
Finance Lease Liability	12	4,115	4,521	4,521
Funds held for Capital Works Projects	13	334	-	-
		60,352	65,508	65,508
<b>Working Capital Surplus/(Deficit)</b>		72,900	53,776	54,310
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	166,421	158,207	158,207
		166,421	158,207	158,207
Finance Lease Liability	12	2,165	3,077	3,077
		2,165	3,077	3,077
<b>Net Assets</b>		237,156	208,906	209,440
<b>Equity</b>		237,156	208,906	209,440

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

# Governors Bay School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		226,401	165,424	238,517
Locally Raised Funds		36,447	15,640	64,207
Goods and Services Tax (net)		(1,380)	-	1,245
Payments to Employees		(148,328)	(89,062)	(170,723)
Payments to Suppliers		(106,778)	(89,286)	(104,099)
Interest Received		345	250	303
Net cash from/(to) Operating Activities		6,707	2,966	29,450
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(20,900)	(3,500)	(17,326)
Net cash (to)/from Investing Activities		(20,900)	(3,500)	(17,326)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,604	-	-
Finance Lease Payments		(3,690)	-	(3,669)
Funds Administered on Behalf of Third Parties		6,763	-	(6,429)
Net cash from/(to) Financing Activities		14,677	-	(10,098)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>484</b>	<b>(534)</b>	<b>2,026</b>
Cash and cash equivalents at the beginning of the year	7	79,321	79,321	77,295
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>79,805</b>	<b>78,787</b>	<b>79,321</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.



# Governors Bay School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Governors Bay School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### 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 11.

###### **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. Property, Plant and Equipment

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

Property, plant and equipment are depreciated over their estimated useful lives on a 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	2.5-5% Diminishing value
Furniture and equipment	6.67-10% Diminishing value
Information and communication technology	20% Diminishing value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### 1.9. 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.

### 1.10. 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.

### **1.11. 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.

### **1.12. 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.

### **1.13. 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.

### **1.14. 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.

### **1.15. 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.

### **1.16. 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.

### **1.17. Budget Figures**

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

### **1.18. 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	171,373	165,424	173,850
Teachers' Salaries Grants	575,545	461,770	461,769
Use of Land and Buildings Grants	128,051	96,424	96,424
Other MoE Grants	57,126	-	67,037
	<u>932,095</u>	<u>723,618</u>	<u>799,080</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	21,042	15,000	17,185
Fees for Extra Curricular Activities	12,631	640	17,766
Trading	9,361	-	10,774
Other Revenue	18,711	-	18
	<u>61,745</u>	<u>15,640</u>	<u>45,743</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	16,167	1,760	18,995
Trading	7,674	-	8,686
	<u>23,841</u>	<u>1,760</u>	<u>27,681</u>
	<u>37,904</u>	<u>13,880</u>	<u>18,062</u>

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

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	10,405	11,553	12,296
Information and Communication Technology	4,796	10,516	1,681
Library Resources	1,335	1,200	-
Employee Benefits - Salaries	685,595	518,832	595,627
Staff Development	1,310	2,000	5,178
	<u>703,441</u>	<u>544,101</u>	<u>614,782</u>

## 5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,000	3,000	3,805
Board Fees	2,250	2,800	1,790
Board Expenses	3,328	2,750	2,964
Communication	902	1,000	873
Consumables	2,929	1,200	2,573
Operating Lease	5,840	6,850	4,948
Other	3,373	4,044	870
Employee Benefits - Salaries	38,940	32,000	37,469
Insurance	913	913	876
Service Providers, Contractors and Consultancy	3,290	3,100	2,904
	<u>66,765</u>	<u>57,657</u>	<u>59,072</u>

## 6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,279	3,800	4,901
Consultancy and Contract Services	12,549	12,000	10,635
Grounds	7,733	4,300	4,028
Heat, Light and Water	5,877	10,000	5,930
Rates	2,308	1,500	1,406
Repairs and Maintenance	6,073	5,000	5,589
Use of Land and Buildings	128,051	96,424	96,424
	<u>166,870</u>	<u>133,024</u>	<u>128,913</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	79,805	78,787	79,321
Cash and cash equivalents for Statement of Cash Flows	<u>79,805</u>	<u>78,787</u>	<u>79,321</u>

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

Of the \$79,805 Cash and Cash Equivalents, \$334 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	7,783	373	373
Teacher Salaries Grant Receivable	<u>42,305</u>	<u>32,912</u>	<u>32,912</u>
	<u>50,088</u>	<u>33,285</u>	<u>33,285</u>
Receivables from Exchange Transactions	7,783	373	373
Receivables from Non-Exchange Transactions	<u>42,305</u>	<u>32,912</u>	<u>32,912</u>
	<u>50,088</u>	<u>33,285</u>	<u>33,285</u>

## 9. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2021</b>						
Building Improvements	63,739	-	-	-	(2,236)	<b>61,503</b>
Furniture and Equipment	71,369	8,623	-	-	(5,477)	<b>74,515</b>
Information and Communication Technology	12,721	11,659	-	-	(2,920)	<b>21,460</b>
Leased Assets	6,200	4,010	-	-	(5,362)	<b>4,848</b>
Library Resources	4,178	618	(116)	-	(585)	<b>4,095</b>
<b>Balance at 31 December 2021</b>	<u>158,207</u>	<u>24,910</u>	<u>(116)</u>	<u>-</u>	<u>(16,580)</u>	<u>166,421</u>

The net carrying value of equipment held under a finance lease is \$4,848 (2020: \$6,200)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	-	-	-	-	-	-
Building Improvements	118,276	(56,773)	<b>61,503</b>	118,275	(54,536)	<b>63,739</b>
Furniture and Equipment	138,833	(64,318)	<b>74,515</b>	130,210	(58,841)	<b>71,369</b>
Information and Communication Technology	67,756	(46,296)	<b>21,460</b>	56,097	(43,376)	<b>12,721</b>
Leased Assets	17,168	(12,320)	<b>4,848</b>	19,434	(13,234)	<b>6,200</b>
Library Resources	28,664	(24,569)	<b>4,095</b>	28,844	(24,666)	<b>4,178</b>
<b>Balance at 31 December</b>	<u>370,697</u>	<u>(204,276)</u>	<u>166,421</u>	<u>352,860</u>	<u>(194,653)</u>	<u>158,207</u>

## 10. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	6,732	4,678	4,678
Accruals	3,500	2,805	2,805
Employee Entitlements - Salaries	42,826	32,912	32,912
Employee Entitlements - Leave Accrual	1,626	1,485	1,485
	<u>54,684</u>	<u>41,880</u>	<u>41,880</u>
Payables for Exchange Transactions	54,684	41,880	41,880
	<u>54,684</u>	<u>41,880</u>	<u>41,880</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	1,219	19,107	19,107
	<u>1,219</u>	<u>19,107</u>	<u>19,107</u>

## 12. 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	4,429	4,770	4,770
Later than One Year and no Later than Five Years	2,305	3,170	3,170
Future Finance Charges	(454)	(342)	(342)
	<u>6,280</u>	<u>7,598</u>	<u>7,598</u>
Represented by:			
Finance lease liability - Current	4,115	4,521	4,521
Finance lease liability - Term	2,165	3,077	3,077
	<u>6,280</u>	<u>7,598</u>	<u>7,598</u>

## 13. 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 \$
Main Gate Entrance	(6,429)	25,305	(18,542)	-	334
Totals	<u>(6,429)</u>	<u>25,305</u>	<u>(18,542)</u>	<u>-</u>	<u>334</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

334
<u>334</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Shade Sails	-	10,563	(10,563)	-	-
Main Gate Entrance	-	-	(6,429)	-	(6,429)
Refurbishment	-	15,791	(15,791)	-	-
Totals	<u>-</u>	<u>26,354</u>	<u>(32,783)</u>	<u>-</u>	<u>(6,429)</u>

#### 14. 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.

#### 15. Remuneration

##### *Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,250	1,790
<i>Leadership Team</i>		
Remuneration	214,437	209,139
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	216,687	210,929

There are 4 members of the Board excluding the Principal. The Board had held 11 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 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	100-120	50-60
Benefits and Other Emoluments	3-4	0 - 0
Termination Benefits	0 - 0	0 - 0

##### *Principal 2*

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	0 - 0	30 - 40
Benefits and Other Emoluments	0 - 0	0 - 0
Termination Benefits	0 - 0	0 - 0

#### 16. 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.

##### **Cyclical Maintenance**

The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the school cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance has been recognised, even though the school will be required to maintain any buildings that are not replaced.



## 17. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) Entranceway alterations have been fully funded by the Ministry of Education. Funding of \$25,305 was received during the year with \$24,972 spent on the project to date. This project has been approved by the Ministry of Education.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$44,918)

### (b) Operating Commitments

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

(Operating commitments at 31 December 2020: nil)

## 18. 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	79,805	78,787	79,321
Receivables	50,088	33,285	33,285
Total Financial assets measured at amortised cost	129,893	112,072	112,606

### Financial liabilities measured at amortised cost

Payables	54,684	41,880	41,880
Finance Leases	6,280	7,598	7,598
Total Financial liabilities measured at amortised Cost	60,964	49,478	49,478

## 19. Events After Balance Date

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

## 20. Comparatives

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

## 21. 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 GOVERNORS BAY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Governors Bay 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 15, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

## Basis for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the information included in the Statement of Responsibility, Board Listing, Kiwisport Report, and Report on Student progress and achievement, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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

A handwritten signature in blue ink, appearing to read 'Michael Rondel of BDO Christchurch'.

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



# REPORTING STUDENT PROGRESS & ACHIEVEMENT 2021

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TE KURA O ŌHINETAHI  
GOVERNORS BAY SCHOOL  
3354

Based on Achievement measured against the NZ Curriculum Levels 2021

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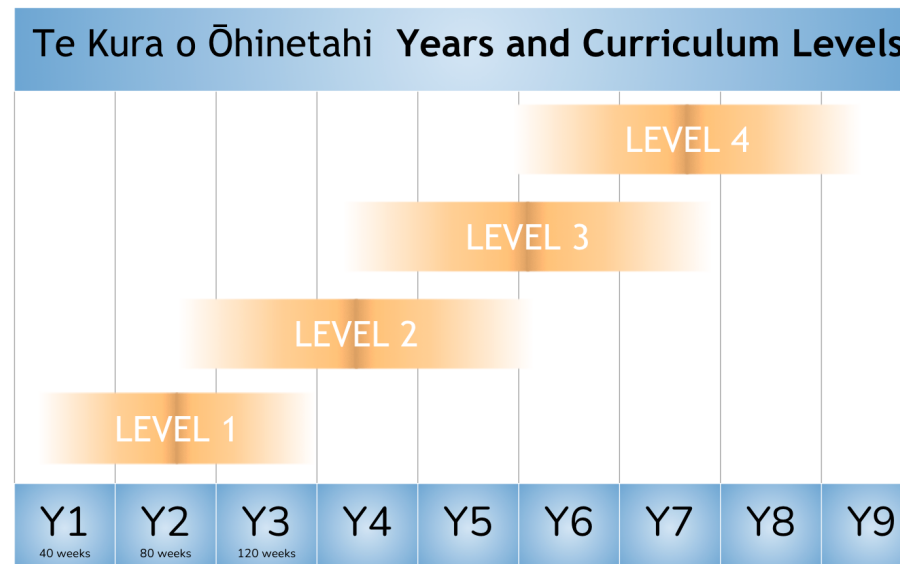
CREATE CHANGE IN THE WORLD *as kaitiaki*

## AN OVERVIEW OF PROGRESS AND ACHIEVEMENT

Te Kura o Ōhinetahi | Governors Bay School has a commitment to its ākonga | learners, whānau and community to be continuously reflecting, improving and monitoring the outcomes of our teaching and learning. This cycle happens at a micro (classroom) and macro (governance) level to ensure that our ākonga | students are achieving success in their own way.

Our Board of Trustees, whānau and community expect not just academic progress and performance, they also consider school to be integral in developing kind, compassionate and confident young people. In a 'normal' year, there are multiple opportunities for whānau and community to celebrate our learning with us and to feed into our understanding of individual students and their needs. In these times of COVID, we work hard to ensure whānau feel included and heard. This is not always easy and we can't keep everyone happy, but our intentions are made clear and communication is timely and explicit around what we can and can't do.

In mid-year and end of year reports to whānau, kaiako reported using curriculum levels and how students are doing in relation to these. Below, you will see the national Curriculum Levels table, and how the curriculum levels align to year levels. The expectations are not fixed points in the curriculum but are broad and at some year levels expectations span two sub-levels.



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To make a judgement of where a student best fits against the curriculum levels, teachers get their information from a range of sources. These include:

- teacher observation/feedback of individual students
- anecdotal notes during lessons
- in-class work
- interviews & discussions with ākonga and their whānau
- planned formative and summative assessment tasks

OTJs use the language below to indicate achievement against the school expectation:

<b>Well Above</b>	Tracking closely to a level more than two years above
<b>Above</b>	Tracking more closely to a level one year above
<b>At</b>	Meeting expectations at year level
<b>Monitoring</b>	Tracking closer to a year level below and progress is being carefully monitored
<b>Of Concern</b>	Not progressing as expected

# OUR DATA STORY FOR 2021

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## Context

A major focus for 2021 continued to be on the consistency and reliability of data being observed, assessed and recorded to inform judgements for teaching and learning. The moderation of Overall Teacher Judgements (OTJs) against the NZ Curriculum Levels was completed in 2021 and will be used as reference point from now on to allow us to develop a strong baseline of data for our 'story'. The continued use of a single platform for recording progress and achievement in our SMS will ensure that we have easy access to data, trends and reporting.

We as a kura | school have been able to tell our own data story while fulfilling our legislative requirements. There are two components that are improvements to the previous reporting:

- Gathering and analysis of student achievement data
- Increasing focus on data literacy of kaiako through planned, regular discussion during team hui and staff meetings
- Using Target documents to identify, at class level, ākonga | learners who need additional support to make progress
- Reflect on and plan for interventions to support accelerated learning
- Each term, the leadership team will analyse progress reflected in the target documents so that decisions may be made about next steps

Currently we report achievement on the three core curriculum areas of reading, writing and maths. Using Edge as our tracking tool will allow us to centrally record assessments and curriculum levels as well as monitor progress across a cohort of ākonga. Further work will be done with kaiako to improve data literacy and to consolidate 'what's working' to provide better outcomes for ākonga.

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2021 continued to be a year of uncertainty and disruption. Despite this, the kaiako | teachers and leadership made great progress in unifying our overall teacher judgements, communicating our reflections to our whānau and community and ensuring consistency across the kura.

As a small kura, our data can be skewed by outliers or cohorts of students moving through the school. The important thing for us is to use the data to help us detect patterns and to see the ākonga behind the numbers.



# SETTING THE SCENE: RECOGNISING DIVERSE LEARNERS

## CULTURAL DIVERSITY

	NZ Māori	NZ European	Asian	Pasifika	Other
Number	9	68	3	0	8
% of Roll	10.2%	77.3%	3.4%	0	9.1%

## GENDER DISTRIBUTION ACROSS THE YEAR GROUPS

	YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	TOTAL
Male	0	7	9	2	9	2	8	2	5	44
Female	4	5	7	4	2	7	7	3	5	44
Total	4	12	16	6	11	9	15	5	10	88

## NUMBER OF STUDENTS WITH LEARNING SUPPORT NEEDS (incl. ONGOING RESOURCES SCHEME, SPECIFIC LEARNING DISORDER, NEURO-DIVERSE)

	YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	YEAR 8	TOTAL
Male	0	1	2	4	0	1	0	2	1	11
Female	0	1	2	0	0	0	0	0	0	3
Total	0	2	4	4	0	1	0	2	1	14

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# ANALYSIS OF ACHIEVEMENT (END OF YEAR 2021) AT ŌHINETAHI: PĀNUI | READING

2021 Pānui   Reading			Of Concern		Monitoring		Working At		Working Above		% At or Above
	Total	%	Number	%	Number	%	Number	%	Number	%	
All - 2021	88	100%	1	1.1%	13	14.8%	55	62.5%	19	21.6%	84.1%
All - 2020	91	100%	2	2.2%	15	16.5%	33	36.4%	41	45.1%	81.3%
<b>Genders</b>											
Female	44	50%	0	0	4	9.1%	28	63.6%	12	27.3%	90.9%
Male	44	50%	1	2.3%	9	20.5%	27	61.4%	7	15.9%	77.3%
<b>Ethnicity (MOE Cohorts)</b>											
NZ Māori	9	10.2%	1	11.1%	3	33.3%	4	44.4%	1	11.1%	55.6%
NZ European	68	77.3%	0	0	8	11.7%	42	47.7%	18	20.5%	68.2%
Asian	3	3.4%	0	0	0	0	3	100%	0	0	100%
Other	8	9.1%	0	0	2	25%	6	75%	0	0	75%
<b>Classes</b>											
Tūī	17	19.3%	0	0	2	11.8%	11	64.7%	4	23.5%	88.23%
Korimako	17	19.3%	0	0	6	35.3%	6	35.3%	5	29.4%	64.7%

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Pīwakawaka	24	27.3%	1	4.2%	1	4.2%	16	66.7%	6	25%	91.7%
Kererū	30	34.1%	0	0	4	13.3%	22	73.3%	4	13.3%	86.7%
<b>2021 Pānui   Reading</b>		<b>New or left school</b> Progress not clear		<b>No progress</b> Watching		<b>Expected progress</b> One sub-level		<b>Accelerated Progress</b> 2 + sub levels		<b>Notes/ Next steps</b>	
<b>Year level</b>	<b>Total</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>		
Year 0	4	4	100%	0	-	0	-	0	-	22: NE class, intro BSLA	
Year 1	12	2	16.7%	2	16.7%	7	58.3%	1	8.3%	Fund extra learning support to bring learners to expectation in reading.	
Year 2	16	0	-	8	50%	5	31.3%	3	18.8%		
Year 3	6	5	83.3%	0	-	1	16.7%	0	-	Progress is not clear.	
Year 4	11	0	-	7	63.6%	2	18.2%	2	18.2%	Use H.I.T.S to increase rates of progress.	
Year 5	9	0	-	6	66.7%	1	11.1%	2	22.2%		
Year 6	15	2	13.3%	2	13.3%	8	53.3%	3	20.0%		
Year 7	5	0	-	1	20.0%	4	80.0%	0	-		
Year 8	10	0	-	1	10.0%	8	80.0%	1	10.0%	*Left school	

## ANALYSIS OF ACHIEVEMENT (END OF YEAR 2021) AT ŌHINETAHI: TUHITUHI | WRITING

2021 Tuhituhi   Writing			Of Concern		Monitoring		Working At		Working Above		% At or Above
	Total	%	Number	%	Number	%	Number	%	Number	%	
All - 2021	88	100%	1	1.4%	14	15.9%	61	69.3%	8	9.1%	78.4%
All - 2020	90	100.00%	3	3.3%	19	21.1%	48	53.3%	20	22.2%	75.5%
<b>Genders</b>											
Female	44	50%	0	-	5	11.4%	31	70.5%	8	18.2%	88.6%
Male	44	50%	1	2.3%	9	20.5%	34	77.3%	0	-	77.3%
<b>Ethnicity (MOE Cohorts)</b>											
NZ Māori	9	10.2%	1	11.1%	4	44.4%	3	33.3%	1	1.11%	44.4%
NZ European	68	77.3%	0	-	9	13.2%	48	70.6%	7	10.3%	80.9%
Asian	3	3.4%	0	-	0	-	3	100%	0	-	100%
Other	8	9.1%	0	-	1	12.5%	7	87.5%	0	-	87.5%
<b>Classes</b>											
Tūi	17	19.3%	0	-	2	11.8%	13	76.5%	2	11.8%	88.3%
Korimako	17	19.3%	0	-	3	17.6%	14	82.4%	0	-	82.4%

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Pīwakawaka	24	27.27%	1	4.2%	1	4.2%	20	83.3%	2	8.4%	91.7%
Kererū	28*	34.09%	0	-	6	21.4%	20	71.4%	2	7.1%	78.5%
<b>2021 Tuhituhi   Writing</b>		<b>New or left school</b> Progress not clear		<b>No progress</b> Watching		<b>Expected progress</b> One sub-level		<b>Accelerated Progress</b> 2 + sub levels		<b>Notes/ Next steps</b>	
<b>Year level</b>	<b>Total</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>		
Year 0	4	4	100%	0	-	0	-	0	-		
Year 1	12	2	16.7%	7	58.3%	3	25%	0	-		
Year 2	16	0	-	11	68.8%	2	12.5%	3	18.8%		
Year 3	6	5	83.3%	1	16.7%	0	-	0	-		
Year 4	11	0	-	0	-	7	63.6%	4	36.4%		
Year 5	9	0	-	1	11.1%	5	55.6%	3	33.3%		
Year 6	15	2	13.3%	4	26.7%	6	40%	3	20%		
Year 7	5	0	-	0	-	3	60%	2	40%		
Year 8	10	0	-	3	30%	7	70%	0	-		

\* 2 students arrived in Term 4 and not enough information to make writing OTJ

# ANALYSIS OF ACHIEVEMENT (END OF YEAR 2021) AT ŌHINETAHI: PĀNGARAU | MATHEMATICS

2021 Pāngarau   Mathematics			Of Concern		Monitoring		Working At		Working Above		% At or Above
	Total	%	Number	%	Number	%	Number	%	Number	%	
All - 2021	88	100%	4	4.6%	19	21.6%	52	59.1%	9	10.2%	69.3%
All - 2020	91	100%	8	8.8%	32	35.2%	31	34.1%	20	22%	56.1%
<b>Genders</b>											
Female	44	50%	1	2.3%	12	27.3%	28	63.6%	3	6.8%	70.4%
Male	44	50%	3	6.8%	7	15.9%	28	63.6%	6	13.6%	77.3%
<b>Ethnicity (MOE Cohorts)</b>											
NZ Māori	9	10.2%	2	22.2%	3	33.3%	3	33.3%	1	11.1%	44.4%
NZ European	68	77.3%	1	1.5%	13	19.1%	43	63.2%	7	10.3%	73.5%
Asian	3	3.4%	0	-	0	-	2	66.7%	1	33.3%	100%
Other	8	9.1%	1	12.5%	3	37.5%	4	50%	0	-	50%
<b>Classes</b>											
Tūī	17	19.3%	0	-	0	-	17	100%	0	-	100%
Korimako	17	19.3%	0	-	1	5.9%	13	76.5%	3	17.6%	94.1%

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Pīwakawaka	24	27.27%	1	4.2%	6	25%	13	54.2%	4	16.7%	70.9%
Kererū	30	34.09%	3	10%	12	40%	13	43.3%	2	6.7%	50%
<b>2021 Pāngarau   Mathematics</b>		<b>New or left school</b> Progress not clear		<b>No progress</b> Watching		<b>Expected progress</b> One sub-level		<b>Accelerated Progress</b> 2 + sub levels		<b>Notes/ Next steps</b>	
<b>Year level</b>	<b>Total</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>	<b>Number</b>	<b>%</b>		
Year 0	4	0	-	0	-	4	100%	0	-		
Year 1	12	2	16.7%	7	58.3%	2	16.7%	0	-		
Year 2	16	0	-	3	18.8%	4	25%	9	56.2%		
Year 3	6	5	83.3%	0	-	0	-	1	16.7%		
Year 4	11	1	9.1%	2	18.2%	3	27.3%	5	45.5%		
Year 5	9	0	-	4	44.4%	2	22.2%	3	33.3%		
Year 6	15	2	13.3%	2	13.3%	7	46.7%	4	26.7%		
Year 7	5	0	-	0	-	2	40%	3	60%		
Year 8	10	0	-	1	10%	6	60%	3	30%		

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## Team Targets

<b>Link to Strategic Goals</b>	<ol style="list-style-type: none"> <li>1. All teachers will demonstrate pedagogy and teaching practice that is acknowledged as the most effective for raising learner achievement, particularly for Māori and Pasifika children and will be measured by observed changes in teaching practice and achievement data.</li> <li>2. All teachers are able to collect, collate and analyse achievement data in order to develop appropriate classroom programmes that meet the needs of all learners.</li> <li>3. Raising achievement in numeracy for ALL children including Māori and Pasifika children.</li> </ol>
<b>Tūī   Year 0, 1</b>	
<b>Data Analysis</b> Analyse the data and look for trends/factual statements behind the numbers.	<p>Term 2: 4 out of 18 children identify as Māori, Maths 50% are working at, 25% above, 25% below.</p> <p>Term 3: 3 out of 16 children identify as Māori, Maths 66.6 % are working at, 33.3% below.</p> <p>Term 4: 3 out of 17 children identify as Māori, Maths 66.6% are working at, 33.3% below</p> <p>3 children have been at school for a year ( minus covid lockdown time) of these are 100% are at expectation (PR1ME 1B)</p> <p>These children have moved to Korimako and at expected levels.</p> <p>3 children have been at school since July, two of these are ORS funded special needs so are at monitoring, one child is working above expectation (PR1ME 1B)</p> <p>2 children have moved to Korimako, 1 (ORS) has been at school for a year and is at expected level</p> <p>2 children have been at school since November 2020 and are working at expectation (PR1ME 1A)100%</p> <p>2 children have been at school since November 2020 and are working at expectation (end PR1ME 1A)100%</p> <p>3 children have been at school since the start of 2021 and two are working at expected level (PR1ME1A) one is developmentally delayed and is working at a level that is “of concern” (Lakelyn) He is working with Numicon and maths materials to establish counting skills.</p> <p>3 children have been at school since the start of 2021 and two are working at expected level (end PR1ME1A) one is developmentally delayed and is working at a level that is “of concern” (Lakelyn) He is still working with Numicon and maths materials to establish counting skills.</p>



	<p>3 children have been at school since March 2021 and are working at expected level (PR1ME 1A) 100%</p> <p>3 children have been at school since March 2021 and are working at expected level (mid -end PR1ME 1A) 100%</p> <p>2 children have started school since May and are working at the expected level using Numicon and Numeracy activities 100%</p> <p>2 children have started school since May and are working at the expected level using Numicon and Numeracy activities and just started PR1ME 1a 100% + [REDACTED] = 3</p> <p>3 children have started transitioning to school and are competent using Numicon already.</p>
<b>Target</b> Record your class target/s after considering the achievement data.	<p>HIT Differentiation of Maths in Tūi Room to develop full understanding of one to one correspondence, early place value, Numeracy strategies such as counting on and tens frame imaging.</p> <p>Circle time whole class maths games for differentiated learning and teaching, also HIT MULTIPLE EXPOSURES: Use of Maths Songs, rhymes, games, 100 square, Numicon, counting on materials- natural and maths equipment. Working on number recognition and numeral formation.</p> <p>3 maths groups for teaching table work for differentiated teaching and multiple exposures.  Triangles: Numicon and start 1a PR1ME, Squares: 1a mid PR1ME, Hexagons: 1a end PR1me &amp; start of 1B PR1ME.</p> <p>Using individual BASELINE (Wilkie way) numeracy assessments for every child within the first 4 weeks to assess when ready to start PR1ME 1a. Re assess using these assessments after one year at school to see progress.</p> <p>Teaching table group time. Use Numicon and different strategies until ready for PR1ME 1a</p>
<b>Review of Target</b> Using end of year achievement data, review your target and reflect on why this was or was not reached.	<p>All children have made progress, [REDACTED], who is still not where he should be, but is to be reclassified as a Year 1 in 2022, so the very early foundational skills he has made in Maths should hopefully be something to build on next year.</p>
Korimako   Year 2, 3	

<b>Data Analysis</b> Analyse the data and look for trends/factual statements behind the numbers.	<b>Based on data from the end of 2020</b> <ul style="list-style-type: none"> <li>• 3/15 (20%) akonga are 'monitoring' in maths</li> <li>• 11/15 (73%) akonga are 'at' school expectation in maths</li> <li>• 1/15 (7%) of akonga are 'above' the school expectation in maths</li> </ul> <b>PROGRESS: Data based on OTJ at beginning of Term 2 2021</b> <ul style="list-style-type: none"> <li>• 4/16 (25%) akonga are 'monitoring' in maths</li> <li>• 9/16 (56%) akonga are 'at' school expectation in maths</li> <li>• 2/16 (18%) akonga are 'above' the school expectation in maths</li> </ul>
<b>Target</b> Record your class target/s after considering the achievement data.	Target children - children in circles and triangles (these groups are both working at the same level however are in two groups to manage behaviours across the group)  Targets - <span style="background-color: black; color: black;">[REDACTED]</span> HITS - Explicit Teaching
<b>Review of Target</b> Using end of year achievement data, review your target and reflect on why this was or was not reached.	
<b>Pīwakawaka   Year 4, 5</b>	
<b>Data Analysis</b> Analyse the data and look for trends/factual statements behind the numbers.	<ol style="list-style-type: none"> <li>1. Based on the data from the end of 2020, 25% of the students in the class are at Monitoring or Of Concern levels for Mathematics.</li> <li>2. Based on the data from the end of 2020, 12.5% of the students in the class at Monitoring or Of Concern for Mathematics identify as Ākonga Māori.</li> </ol>
<b>Target</b> Record your class target/s after considering the achievement data.	Use Metacognitive Strategies to accelerate and enhance the learning of two PR1ME maths groups. Eight out of the eleven children in these groups are at Monitoring or Of Concern. Some of the measured success may show in Gloss, easttle, IKAN testing, rather than in the PR1ME progress.

<b>Review of Target</b> Using end of year achievement data, review your target and reflect on why this was or was not reached.	
<b>Kererū   Year 6, 7, 8</b>	
<b>Data Analysis</b> Analyse the data and look for trends/factual statements behind the numbers.	<ol style="list-style-type: none"> <li>Based on the data from the end of 2020, 48.28 % of the students (14 out of 29) in my current class are at Monitoring or Of Concern levels for Mathematics ( Y6=7 Y7=3 Y8=4 )</li> <li>Based on the data from the end of 2020, 14.3 % of the students in the class at Monitoring or Of Concern for Mathematics identify as Ākonga Māori.</li> <li>Based on the data from the end of 2020, the students in my current class at Monitoring or Of Concern for Mathematics are:             <ul style="list-style-type: none"> <li>Year 6            7 out of 13    (53.85%)</li> <li>Year 7            3 out of 5     (60%)</li> <li>Year 8            4 out of 11    (36.36%)</li> </ul> </li> </ol>
<b>Target</b> Record your class target/s after considering the achievement data.	<ol style="list-style-type: none"> <li>By the end of the year I aim to have:             <ul style="list-style-type: none"> <li>Year 6            3 of the 7 into 'AT'</li> <li>Year 7            1 of the 3 into 'AT'</li> <li>Year 8            2 of the 4 into 'AT'</li> </ul> </li> <li>This will be a reduction to only 30% of the students Monitoring or Of Concern. Reading it from 14 to 8 students.</li> </ol>
<b>Review of Target</b> Using end of year achievement data, review your target and reflect on why this was or was not reached.	<ul style="list-style-type: none"> <li>At the end of the year, Kererū had:             <ul style="list-style-type: none"> <li>Year 6</li> </ul> </li> </ul>

## Learning Support: Reading Recovery

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### Background

Reading Recovery is an accelerated reading programme designed by Dame Marie Clay to accelerate learning for at-risk children who at age 6 are well below their peer group in expected reading and writing levels. It is taught individually by a specially trained teacher for 30 minutes every day for approximately 20 weeks. The goal is that students will then be able to read and write at the average level of their peer group and maintain this progress into the future. On-going training is required by the teacher who must attend 6 inservice training days per annum with peers to stay current and qualified. Each child's programme is planned specifically for their particular learning needs. Both teacher and child need to put in a great deal of work in order for the programme to succeed.

### Outcomes

This year we have had a cohort of 6 year old children whose reading levels were extremely low which has put a lot of pressure on the available spaces in Reading Recovery. The year began with one space funded by the ministry, but after some input directly from a parent this rose to three places from Term 2 and then four places in Term 4 after the Ministry indicated they had some extra funding to allocate. This allowed for extra teaching hours so I was employed to teach Reading Recovery from the beginning of Term 2 through to the end of the year. The desired reading level to complete the programme successfully as a child turning seven, is approximately Level 17. We usually take them a little higher than this to help ensure success in class once the intensive programme is finished. For some children this means they are covering about a year and half's reading progress in less than 6 months. Given that these children are the ones that are challenged in their learning from the start, this is quite a feat!

This year has been remarkable for the low level that children entered the learning series and the number of children who have required this level of support. This has made it hard for them to catch up in just 20 weeks and has delayed the start for other children entering. It is optimum for them to join just after they turn 6, however we are now taking on children who are 7 years old.

### Parent Involvement

I have met with all parents during their child's time in Reading Recovery and have had on-going meetings with their classroom teacher. We also run a communication book between home and school for on-going dialogue.

## Parent Feedback

I have consistently had very positive feedback from all the parents, who are very grateful that their child has had this opportunity which has such a huge influence on their educational future. All have noticed a massive change in their child's abilities and willingness and interest to read and write.

## General

It is always extremely satisfying having a part in turning a non-reader into a reader and seeing such rapid change. It can be difficult to continue to give them the support they need in the future so that they can maintain these gains independently. Their teacher needs to monitor their progress closely and provide them with plenty of meaningful reading and writing experiences within the class. At the exit meeting with their parents I always make it very clear how important it is for the family to continue to support their reading at home on a regular basis to make sure that they are continually practising the strategies they have learned.

## Looking Ahead

Although Reading Recovery is expensive, the cost of not investing in these children early in their education can be much greater. There is potential for these children to never engage with reading and writing, and to have a low engagement with learning. These factors lead to decreased achievement across many areas of the curriculum. This can then have an impact on behaviour, mental health and wellbeing.

Ākonga in R.R.	Ākonga Tahi   One*		Ākonga Rua   Two		Ākonga Toru   Three		Ākonga Wha   Four		Ākonga Rima   Five	
Weeks in the programme	27		23		Continue in 2022		Continue in 2022		Short intervention	
Assessment	Start	End	Start	End	Start	End	Start	End	Start	End
Reading Level	Level 5	Level 21	Level 4	Level 19	Level 7	-	Level 5	Level 11*	Level 12	-
	6 year old	7 year old	6 year old	6 year old	6 year old	7 year old	6 year old	7 year old	6 year old	7 year old
Letter I.D. (54)	(54) Stanine 8	(52) Stanine 4	(53) Stanine 5	(53) Stanine 5	(42) Stanine 1	-	(50) Stanine 3	-	(52) Stanine 4	-
Concepts about print (24)	(19)	(20)	(15)	(21)	(16)	-	(20)	-	(18)	-

	Stanine 6	Stanine 5	Stanine 3	Stanine 6	Stanine 3		Stanine 5		Stanine 4	
Word Reading (15)	(4) Stanine 2	(14) Stanine 4	(3) Stanine 1	(12) Stanine 3	(4) Stanine 2	-	(4) Stanine 2	-	(11) Stanine 3	-
Burt Reading (equivalent age band)	(20) 5.10 - 6.04	(28) 6.06 - 7.0	(5) No score	(25) 6.03 - 6.09	(5) No score	-	(12) No score	-	(21) 5.11-6.05	-
Writing Vocabulary	(34) Stanine 5	(54) Stanine 6	(15) Stanine 2	(43) Stanine 5	(7) Stanine 1	-	(21) Stanine 3	-	(38) Stanine 4	-
Hearing & recording sounds (50)	(43) Stanine 6	(49) Stanine 7	(29) Stanine 3	(44) Stanine 5	(16) Stanine 1	-	(40) Stanine 4	-	(47) Stanine 6	-

#### Notes:

**Child 1** began the year with Liza. She entered the programme originally at Level 3 and was successfully discontinued at Level 21 after 27 weeks. Her high number of absences had a marked effect on the speed of her progress.

**Child 2** Began in Term 2 with a reading level of 4 and has just been successfully discontinued at Level 19 after 23 weeks in the programme.

**Child 3** received some reading and writing early assistance from the beginning of Term 2; it took a term to build a successful working rapport and to be successfully tested against 6-year old standards. He then entered the programme officially at Level 7 at the beginning of Term 4 and is now reading at Level 9. He has not made the required progress to successfully be discontinued in the given time frame so will need to be referred on to the Resource Teacher of Literature (RTLit) or Resource Teacher for Learning and Behaviour (RTLb) early next year.

**Child 4** entered as a seven year old at Level 5 after he was falling back in the classroom and losing confidence. Having one to one teaching has really been able to focus his attention and he is making solid progress and is now reading at Level 12 successfully. He will need to be carried over to next year to complete his programme.

**Child 5** Began the programme at Level 12 and has received a short burst of intensive instruction. He will be close to reaching his target level for his age group by the end of year and may require some extra support to maintain this into next year.

## Recommendations and next steps for 2022 and beyond

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- Refine the Target setting and review so that targets are specific and measurable. Mid and end of term reviews of these targets in team meeting time will aid with tracking progress and making changes as needed based on needs
- Leadership team (Ruth R, Angie, Meagan) to carefully monitor progress and achievement throughout the year and act responsively to support kaiako and ākonga | learners.
- Board to approve funding to support additional learning support in literacy for the junior school.
- Allow additional time for meaningful moderation during staff meetings.
- Team leaders to ensure that all data is accurate and added to the SMS by the dates required.
- As a staff, define accelerated progress and explore ways to support students to make *more than cohort progress*.
- Begin the process of curriculum review, using the CFPLD funding that was awarded for 2022.
- Maximise Learning Support by providing support for collaborative practice.
- Explore our gifted and talented support register and how we can support and extend these ākonga | learners.

# **Governors Bay School**

## **Kiwisport Funding 2021**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, Governors Bay School received total Kiwi Sport funding of \$ 1197.91 (excluding GST).

This funding was spent on awards for school sports, PE equipment and release for teachers to attend zone and Canterbury events.

The number of students that participated in organised sport was

Regards

*RK Baynes*

Rebecca Baynes