

NORTH LOBURN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 3447

Principal: Peter Richmond

School Address: 813 Loburn Whiterock Road, Loburn North

School Postal Address: 813 Loburn Whiterock Road, RD 2, Rangiora 7472

School Phone: (03) 3128852

School Email: office@northloburn.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Paul Simpson	Presiding Member	Elected	May-22
Peter Richmond	Principal ex Officio		
Andrew Wells	Parent Representative	Elected	May-22
Tina Mackintosh	Parent Representative	Elected	May-22
Duncan Mackintosh	Parent Representative	Elected	May-22
Rachel Woodcock	Parent Representative	Elected	May-22
Anne Hughes	Staff Representative	Elected	Resigned Sept 22
Darryn Ward	Principal ex Officio		Resigned Sept 22

Accountant / Service Provider: Maggie Turnhout

NORTH LOBURN SCHOOL

Annual Report - For the year ended 31 December 2021

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North Loburn 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.

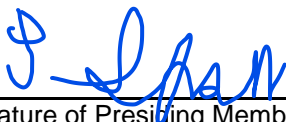
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Paul Simpson

Full Name of Presiding Member



Signature of Presiding Member

29 May 2022

Date:

Peter Richmond

Full Name of Principal

DocuSigned by:



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Signature of Principal

29 May 2022

Date:

North Loburn School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,122,566	1,249,715	1,304,608
Locally Raised Funds	3	84,239	83,060	81,192
Interest income		388	500	492
		<u>1,207,193</u>	<u>1,333,275</u>	<u>1,386,291</u>
Expenses				
Locally Raised Funds	3	12,526	6,550	7,154
Learning Resources	4	825,713	858,786	885,933
Administration	5	77,032	66,294	70,702
Finance		264	450	244
Property	6	216,827	316,098	330,646
Depreciation	11	24,610	35,000	36,642
Loss on Disposal of Property, Plant and Equipment		173	-	721
Transport		63,652	63,000	61,925
		<u>1,220,797</u>	<u>1,346,178</u>	<u>1,393,967</u>
Net Surplus / (Deficit) for the year		(13,604)	(12,903)	(7,675)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(13,604)</u>	<u>(12,903)</u>	<u>(7,675)</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.

North Loburn School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January		299,143	299,142	306,818
Total comprehensive revenue and expense for the year		(13,604)	(12,903)	(7,675)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,787	-	-
Equity at 31 December	23	289,326	286,239	299,143
Retained Earnings		289,326	286,239	299,143
Equity at 31 December		289,326	286,239	299,143

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.

North Loburn School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	111,748	107,377	80,192
Accounts Receivable	8	40,168	50,949	50,949
GST Receivable		1,748	-	-
Inventories	9	2,536	2,373	2,372
Investments	10	25,000	25,000	25,000
		181,200	185,699	158,512
Current Liabilities				
GST Payable		-	978	978
Accounts Payable	12	59,729	59,650	59,650
Revenue Received in Advance	13	811	285	285
Provision for Cyclical Maintenance	14	2,257	2,257	2,257
Painting Contract Liability	15	2,633	2,633	2,633
Finance Lease Liability	16	1,681	1,180	1,180
Funds held for Capital Works Projects	17	56,080	41,481	41,481
		123,191	108,464	108,463
Working Capital Surplus/(Deficit)		58,009	77,235	50,049
Non-current Assets				
Property, Plant and Equipment	11	251,863	231,845	266,846
		251,863	231,845	266,846
Non-current Liabilities				
Provision for Cyclical Maintenance	14	13,008	15,641	10,552
Painting Contract Liability	15	4,744	7,200	7,200
Finance Lease Liability	16	2,794	-	-
		20,546	22,841	17,752
Net Assets		289,326	286,239	299,143
Equity	23	289,326	286,239	299,143

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

North Loburn School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		325,244	286,592	323,424
Locally Raised Funds		84,651	83,060	83,708
Goods and Services Tax (net)		(2,726)	-	4,464
Payments to Employees		(167,918)	(150,171)	(178,292)
Payments to Suppliers		(203,263)	(193,645)	(200,234)
Interest Paid		(264)	(450)	(244)
Interest Received		388	499	492
Net cash from Operating Activities		36,111	25,885	33,317
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(4,530)	-	(9,085)
Purchase of Investments		-	-	(25,000)
Net cash from Investing Activities		(4,531)	-	(34,085)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,787	-	-
Finance Lease Payments		(1,032)	1,300	(6,105)
Painting contract payments		(17,378)	-	(5,089)
Funds Administered on Behalf of Third Parties		14,599	-	41,481
Net cash from Financing Activities		(24)	1,300	30,287
Net increase/(decrease) in cash and cash equivalents		31,556	27,185	29,519
Cash and cash equivalents at the beginning of the year	7	80,192	80,192	50,673
Cash and cash equivalents at the end of the year	7	111,748	107,377	80,192

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

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

North Loburn School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance leases are disclosed at note 16.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building - school owned	50 years
Building improvements to Crown Owned Assets	12-40 years
Furniture and equipment	5-20 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements**Short-term employee entitlements**

Employee 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.

m) Revenue Received in Advance

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

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

n) Provision for Cyclical Maintenance

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

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

o) Financial Instruments

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

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

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

p) 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.

q) 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.

r) Budget Figures

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

s) 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 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	209,655	199,889	230,341
Teachers' Salaries Grants	637,805	699,204	699,204
Use of Land and Buildings Grants	161,532	262,619	262,619
Other MoE Grants	50,263	24,300	49,714
Transport grants	63,311	63,703	62,729
	<u>1,122,566</u>	<u>1,249,715</u>	<u>1,304,608</u>

3. Locally Raised Funds

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

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	18,190	18,000	23,008
Curriculum related Activities - Purchase of Goods and Services	39,148	26,600	31,014
Fees for Extra Curricular Activities	3,174	3,500	2,561
Trading	4,438	3,000	2,914
Fundraising and Community Grants	-	10,000	500
Rent Received	15,960	14,560	14,840
Other Revenue	3,329	7,400	6,355
	<u>84,239</u>	<u>83,060</u>	<u>81,192</u>
Expenses			
Extra Curricular Activities Costs	3,935	3,500	2,378
Trading	5,066	800	3,343
Fundraising and Community Grant Costs	1,142	50	-
Rental Costs	2,383	2,200	1,433
	<u>12,526</u>	<u>6,550</u>	<u>7,154</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u><u>71,713</u></u>	<u><u>76,510</u></u>	<u><u>74,038</u></u>

4. Learning Resources

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	43,655	34,880	36,397
Information and Communication Technology	2,447	2,500	2,339
Library Resources	31	400	18
Employee Benefits - Salaries	768,449	808,006	835,934
Staff Development	11,131	13,000	11,244
	<u>825,713</u>	<u>858,786</u>	<u>885,933</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	6,367	4,485	2,900
Board of Trustees Fees	2,835	3,200	3,035
Board of Trustees Expenses	3,011	800	23
Communication	1,816	1,600	1,707
Consumables	1,480	1,850	1,475
Operating Lease	9,465	7,500	8,202
Other	12,354	9,530	12,641
Employee Benefits - Salaries	33,437	32,229	33,670
Insurance	2,867	3,300	3,221
Service Providers, Contractors and Consultancy	3,400	1,800	3,828
	77,032	66,294	70,702

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	2,246	2,000	2,413
Consultancy and Contract Services	21,606	21,000	19,660
Cyclical Maintenance Provision	5,089	5,089	5,089
Grounds	4,576	3,500	2,582
Heat, Light and Water	6,902	5,450	8,420
Repairs and Maintenance	3,888	5,300	18,862
Use of Land and Buildings	161,532	262,619	262,619
Security	1,810	2,000	2,367
Employee Benefits - Salaries	9,178	9,140	8,634
	216,827	316,098	330,646

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	111,748	107,377	80,191
Cash and cash equivalents for Cash Flow Statement	111,748	107,377	80,192

Of the **\$111,748** Cash and Cash Equivalents, **\$56,080** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2022** on Crown owned school buildings on the School's capital works.

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	514	400	400
Receivables from the Ministry of Education	-	2,956	2,956
Teacher Salaries Grant Receivable	39,654	47,593	47,593
	<u>40,168</u>	<u>50,949</u>	<u>50,949</u>
Receivables from Exchange Transactions	514	400	400
Receivables from Non-Exchange Transactions	39,654	50,549	50,549
	<u>40,168</u>	<u>50,949</u>	<u>50,949</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,536	2,372	2,372
	<u>2,536</u>	<u>2,372</u>	<u>2,372</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	25,000	25,000	25,000
Total Investments	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	27,000	-	-	-	-	27,000
Buildings	60,786	-	-	-	(1,783)	59,003
Building Improvements	121,083	-	-	-	(4,350)	116,733
Furniture and Equipment	31,448	3,391	(171)	-	(7,707)	26,960
Information and Communication	22,844	-	-	-	(8,383)	14,461
Leased Assets	918	5,268	-	-	(1,899)	4,287
Library Resources	2,767	1,140	(1)	-	(488)	3,418
Balance at 31 December 2021	266,846	9,799	(172)	-	(24,610)	251,862

	2021 Cost or \$	2021 Accumulated \$	2021 Net Book \$	2020 Cost or \$	2020 Accumulated \$	2020 Net Book \$
Land	27,000	-	27,000	27,000	-	27,000
Buildings	90,582	(31,579)	59,003	90,582	(29,796)	60,786
Building Improvements	211,165	(94,432)	116,733	211,165	(90,082)	121,083
Furniture and Equipment	183,196	(156,236)	26,960	186,569	(155,121)	31,448
Information and Communication T	142,628	(128,167)	14,461	148,927	(126,084)	22,844
Leased Assets	5,268	(981)	4,287	5,687	(4,769)	918
Library Resources	8,781	(5,363)	3,418	7,645	(4,878)	2,767
Balance at 31 December	668,620	(416,758)	251,862	677,574	(410,729)	266,846

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	7,391	6,614	6,614
Accruals	5,000	3,100	3,100
Banking Staffing Overuse	5,976	-	-
Employee Entitlements - Salaries	39,654	47,593	47,593
Employee Entitlements - Leave Accrual	1,708	2,343	2,343
	59,729	59,650	59,650

Payables for Exchange Transactions	59,729	59,650	59,650
	59,729	59,650	59,650

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Other	811	285	285
	811	285	285

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	12,809	12,809	10,874
Increase/ (decrease) to the Provision During the Year	5,089	5,089	5,089
Use of the Provision During the Year	(2,633)	-	(2,633)
Adjustment to the Provision	-	-	(521)
Provision at the End of the Year	15,265	17,898	12,809
Cyclical Maintenance - Current	2,257	2,257	2,257
Cyclical Maintenance - Term	13,008	15,641	10,552
	15,265	17,898	12,809

15. Painting Contract Liability

	2021	2021	2020
	Actual	Budget	Actual
	\$	\$	\$
	\$	\$	\$
Due within one year	2,633	2,633	2,633
Due after one year	4,744	7,200	7,200
	7,377	9,833	9,833

In 2018 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2018, with regular maintenance in subsequent years. The agreement has an annual commitment of **\$5,089**. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
No Later than One Year	2,008	1,180	1,230
Later than One Year and no Later than Five Years	3,009	-	-
Future Finance Charges	(542)		(50)
	4,475	1,180	1,180

17. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
3 Bay Shed	<i>in progress</i>	-	14,598	-	-	14,599
Resource Spaces	<i>in progress</i>	41,481	-	-	-	41,481
Totals		41,481	14,598	-	-	56,080

Represented by:

Funds Held on Behalf of the Ministry of Education 56,080

56,080

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Heat Pump	<i>completed</i>	12,265	-	(12,265)	-	-
Resource Spaces	<i>in progress</i>	-	41,481	-	-	41,481
Pool Upgrade	<i>completed</i>	-	25,700	(25,700)	-	-
Solar Power System	<i>completed</i>	-	49,963	(49,963)	-	-
Totals		12,265	117,144	(87,928)	-	41,481

18. 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.

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,835	3,035
<i>Leadership Team</i>		
Remuneration	197,101	232,983
Full-time equivalent members	2	2
Total key management personnel remuneration	199,936	236,018
Total full-time equivalent personnel	2	2

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80 - 90	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

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	80 - 90	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110 - 120	-	-
100 - 110	1	1
	1.00	1.00

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

20. 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	-	-

21. 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 school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreement for capital works:

(a) \$18,697 contract for a 3 bay shed to be completed in 2022, which will be funded by the Ministry of Education for \$16,221 and the Board for \$2,476. \$14,598 has been received of which \$nil has been spent on the project to date.

(Capital commitments at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of a photocopier and laptops;

	2021 Actual \$	2020 Actual \$
No later than One Year	5,124	5,508
Later than One Year and No Later than Five Years	4,740	9,864
	<u>9,864</u>	<u>15,372</u>

23. 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	111,748	107,377	80,192
Receivables	40,168	50,949	50,949
Investments - Term Deposits	25,000	25,000	25,000
Total Financial assets measured at amortised cost	176,916	183,326	156,140

Financial liabilities measured at amortised cost

Payables	59,729	59,650	59,650
Finance Leases	4,475	1,180	1,180
Painting Contract Liability	7,377	9,833	9,833
Total Financial Liabilities Measured at Amortised Cost	71,581	70,663	70,663

24. Events After Balance Date

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

25. Comparatives

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

26. 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

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.

North Loburn School

Kiwisport Statement

31 December 2021

Kiwisport is a Government funding initiative to support students' participation in organised sports.

During 2021, the School received total Kiwisport funding of \$1,698 (GST excl).

The funding was used for the Sports Coaching programme run by North Canterbury Sports Trust sports team entry fees to a number of competitions and the purchase of extra equipment for these teams, if needed.

2021 Analysis of Variance Term 3

1. Ākonga success

Priority: Kaiako empower and support ākonga to experience success, gain achievement in qualifications and effectively transition to further learning through effective and innovative teaching practices.

Focus:

- Kaiako share a strong shared vision of accelerated ākonga progress and achievement, particularly for Māori ākonga, boys and Years 12 and 13
- Kaiako are proactive and skilled in early identification of 'at risk ākonga', goal setting and learning conversations
- Kaiako share a clear understanding of what each group of ākonga needs to achieve the next level in their learning, and how best to respond to their needs.

Strategic Aim: Academic measures show significant improvement in the numbers of ākonga achieving at or better than their peers nationally

Annual Aim: To improve kaiako's assessment for learning capabilities

Targets:

1. Year 13 ākonga achieving NCEA Level 3 and University Entrance above national averages.
 - a. 2020 Level 3 achievement at RHS was 67.8% (national was 72.0%)
 - b. 2020 UE achievement at RHS was 50.9% (national was 52.6%)
2. Year 11 - 13 at or above decile 8-10 average for endorsements.

Total Achieving %	2020 National	2020 Decile 9	2020 Decile 9 Co-ed	2020 Rangiora Decile 9
Level 1 Excellence	20.0	30.8	26.2	15.3
Level 1 Merit	32.8	38.8	37.8	32.9
Level 2 Excellence	17.7	24.3	19.6	12.1
Level 2 Merit	25.3	31.5	29.9	22.0
Level 3 Excellence	17.6	23.2	19.6	13.0
Level 3 Merit	26.6	32.3	29.8	28.6

a.

3. 85% of Year 9 ākonga working at Curriculum Level 4 or above. As at 16 September, the figure is 77.3%.
4. 85% of Year 10 ākonga working at Curriculum Level 5 or above. As at 16 September, the figure is 49.6%.
5. 95% of Year 9-13 ākonga attend regularly (that is, 90% or more attendance). In Term 2 of 2021, 49.8% attended regularly.

Review Cycle:					
Term 1: 22 March	Term 2: 22 June	Term 3: 12 August	Term 4: 7 December		
Action Steps	By when	Who will lead	Actions - what did we do	Reason for Variance - why did it happen	Evaluation - where to next
Building Relationships					

<p>Kaiako and wānanga kaiako build successful relationships by connecting and communicating with each and every ākonga and their whānau regarding the engagement, progress and achievement</p>	<p>5 Mar, 7 Jun, 30 Aug, 15 Nov</p> <p>16 Apr, 9 Jul, 1 Oct, 10 Dec</p>	<p>DP ic Dynamic Curriculum</p> <p>DP ic Student Achievement;</p> <p>Tracking Committee;</p> <p>Heads of House;</p> <p>DP ic Dynamic Curriculum</p>	<p>Wānanga kaiako</p> <ul style="list-style-type: none"> Analyse year 13 courses to establish why students are not choosing UE courses Track student engagement, progress and achievement by checking and following up... <ul style="list-style-type: none"> attendance (weekly) pastoral entries (through KAMAR notifications) achievement data (week 7 each term) ... for each and every ākonga Meet / contact whānau of each and every ākonga at least once a term 	<p>846 parents attended Wānanga Check and Connect in Term 1. 762 parents attended Academic Conference Day in Term 2.</p> <p>Term 3 Academic Counselling cancelled due to Alert Level 4.</p>	<p>Development of tracking systems to ensure 'at risk' learners are allocated a mentor to meet / support</p>
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	<p>Weeks 1&2 each term</p> <p>Week 1 each term</p> <p>11 March</p> <p>10 June</p> <p>19 August</p>	<p>DP ic Student Achievement</p> <p>DP ic Dynamic Curriculum</p>	<p>Learning Conversations</p> <ul style="list-style-type: none"> Wānanga kaiako work with ākonga to develop their understanding of goal setting and to develop their critical and reflective skill to reflect on their own progress (dispositional and achievement) Ākonga reflecting on their own progress using individual google sites Learning conversations are held with each and every student once twice a term <ul style="list-style-type: none"> Kaiako lead in Term 1 and Term 3 Kaiako growing ākonga ability to lead conversations at Student Achievement Information Days with whānau and kaiako 	<p>Had not developed the model for this to happen at this time.</p> <p>Term 3 Academic Counselling day cancelled due to Alert Level 4</p>	
Outcomes					
Assessment and Reporting used to inform the development	<p>1 February</p> <p>Week 9 Termly</p> <p>Week 5 and 10 Termly</p> <p>25 Mar, 23 Jun, 15 Sep, 1 Dec</p>	<p>Associate Principal</p> <p>DP ic Dynamic Curriculum</p>	<p>Dispositions</p> <ul style="list-style-type: none"> Each Learning Area to develop a rubric that links dispositions to learning areas achievement objectives Student self-assessment against the rubrics to evaluate progress 	<p>Reported on One disposition Term 2-4 -</p>	

			<ul style="list-style-type: none"> Engagement reports to whānau report on development of ākonga dispositional progress Analysis of engagement (dispositional) progress reported to Board of Trustees in the termly ARTE report 	Co constructed with student voice and teacher voice	The aim in the future is to prototype other models for reporting
	Termly Weekly 25 Mar, 23 Jun, 15 Sep, 1 Dec	DP ic Student Engagement Deans	Attendance <ul style="list-style-type: none"> Regular communication with ākonga, parents and whānau re attendance requirements Regular checkpoints for wānanga kaiako to contact parents to discuss attendance issues Regular Analysis of attendance by <ul style="list-style-type: none"> days of the week, weeks and events to determine patterns in addition to current analysis year level, gender and ethnicity 	Newsletter attendance updates twice a term Not explicit dates. Expectation is that parents are contacted after three days. WIP - New Attendance Officer appointed beginning of June.	Develop protocol and checkpoint dates for wānanga kaiako

	9 Apr	Associate Principal and Head of Future Pathways	<p>Transition</p> <ul style="list-style-type: none"> ● A coherent Careers pathway programme delivered through Year 9-13 rōpū wānanga ● To explore models such as Project Search with a view to supporting the transition of ORS funded ākonga into the workplace ● To work collaboratively with Ministry of Social Development, Ministry of Education, Community College, North Canterbury Businesses and tertiary institutions to further develop the range of vocational pathways showcased at the North Canterbury Expo ● To explore partnerships with tertiary institutions to support ākonga's transition to tertiary education <ul style="list-style-type: none"> ○ ARA to deliver the Year 11 - 13 Trades Programme ○ Lincoln University to deliver tertiary transitions programmes as part of Year 13 rōpū wānanga ○ To work with University of Canterbury to explore if the Certificate in University preparation could be delivered here at RHS in order to provide 	Term 2, Yrs 9 to 13 programmes have been developed eg CV writing at Year 13.	It will have to be evaluated
	8 Dec	Head of Lighthouse Programme			
	19 May	Principal / Associate Principal		78 businesses & tertiary institutions attended representing all vocational pathways. Review identified businesses to target for 2021.	
	26 Feb				
	1 Apr	Principal, Associate Principal, Head of Future Pathways		Senior students are attending STAR Trades Courses at ARAS	
	25 Sep			<p>PACE eventing hosted by RHS run by Lincoln Education scheduled for 28 June. Discussions re RHS offered Diploma in Agriculture begun.</p> <p>Meeting with UC Term 3 week 2 July 27th</p>	

			the opportunity for members of the North Canterbury community to enrol in Level 7 courses.		
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2. Learning opportunities:

Priority: Ensuring a dynamic curriculum through the ongoing development of relevant, rich and responsive learning programmes that are inclusive and equitable with clear pathways to future learning, training and employment.

Focus:

- Leaders inspire a strong shared vision of accelerated ākonga progress and achievement through the development of the Connected Curriculum
- Kaiako engage and meet the needs of each and every ākonga, in particular Māori and Pasifika ākonga and boys, by creating a sense of belonging by
 - developing connectedness through the development of the local curriculum and cultural relations for responsive practice
 - applying universal design for learning principles and practices

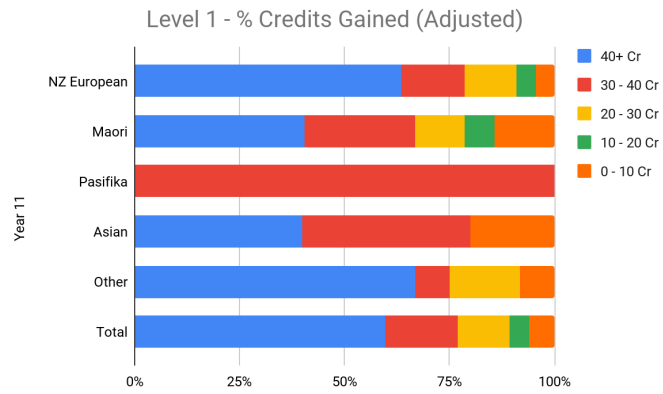
Strategic Aim: Leaders and Kaiako' philosophy and practice places ākonga at the centre to realise the Rangiora High School Vision.

Annual Aims:

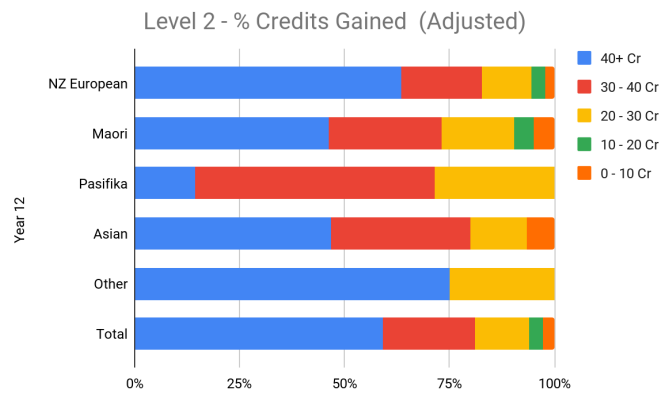
- To improve Māori ākonga engagement, retention and achievement
- To improve boys' engagement, retention and achievement
- To improve engagement of Years 9 - 10

Targets:

1. Year 11- 13 Māori ākonga achieving NCEA and University Entrance at or above the averages for their RHS peers

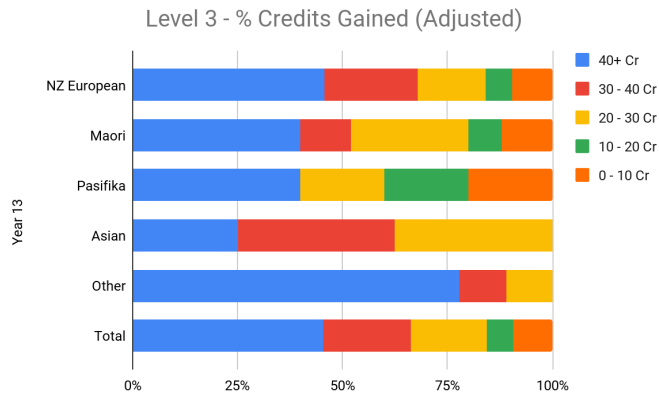


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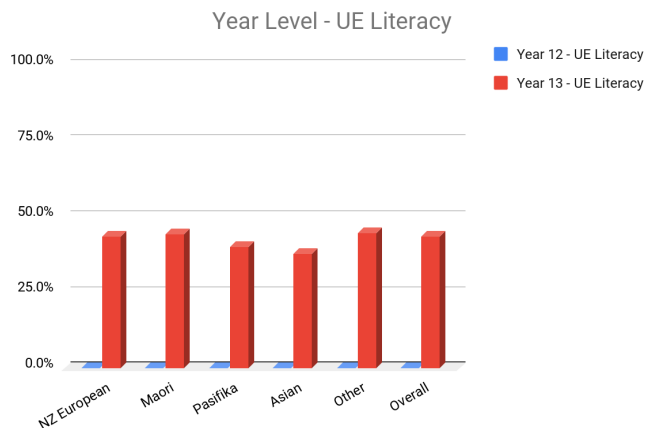


b.

c.



d.



e.

2. 85% of Year 9 Māori ākonga working at Curriculum Level 4 or above. As at 16 September, the figure is 70.6%.
3. 85% of Year 10 Māori ākonga working at Curriculum Level 5 or above. As at 16 September, the figure is 40%.
4. 95% of Year 9-13 Māori students attend regularly (that is, 90% or more attendance). In Term 2 of 2021, 38.6% attended regularly.
5. 70% of staff are observed working above the midpoint descriptors on the Rongohia Te Hau culturally responsive pedagogy tool
6. Me and My Schools
 - I am comfortable talking to teachers about problems. (Above 60% across Year 9 and 10)
 - I often feel bored in class (Below 50% in both Year 9 and 10)

Most mornings I look forward to going to school. (Above 50% in both Year 9 and 10)

Review Cycle:					
Term 1: 22 March	Term 2: 22 June	Term 3: 12 August	Term 4: 7 December		
Action Steps	By when	Who will lead	Actions - what did we do	Reason for Variance - why did it happen	Evaluation - where to next
Curriculum development and Learning Programmes					
Developing and implementing innovative programmes based on effective programme design.	End of Term 3	Deputy Principal Dynamic Curriculum Leaders of Learning Assistant Leaders of Learning	Enriching Learning Opportunities across and within Learning Areas and wānanga - end Term 3 <ul style="list-style-type: none"> Map and analyse our use of community/ local resources Map and analyse cultural connectedness across the curriculum Identification of gaps in learning programmes where community resources, cultural connectedness and / digital technologies curriculum need to be strengthened Timeline and responsibilities developed 	Tagged for Term 4	

			<ul style="list-style-type: none"> ● Monitoring of implementation ● At least one new local curriculum example added to each subject in the junior (Year 9 and 10) and senior school (Year 11 -13) 		
	Term 3, Week 9	Associate Principal Deputy Principal Dynamic Curriculum Leaders of Learning Assistant Leaders of Learning	Developing new Learning Opportunities Across and within Learning Areas <ul style="list-style-type: none"> ● Map and analyse how the principles, values, key competencies and dispositions are integrated within and across learning programmes ● Map and analyse learning objectives ● Ākonga and Kaiako working collaboratively to prototype new Year 9 - 10 courses for 2022 - by end of Term 2 ● New courses offered in 2022 subject selection process - by end of Term 2 		

	Term 3 Week 8	Deputy Principal Dynamic Curriculum Leaders of Learning Assistant Leaders of Learning	‘Module E’ courses <ul style="list-style-type: none"> • Ākonga working collaboratively with kaiako to use the design process to develop • Prototypes - Term 3 • A range of programmes developed - high interest, immersion, project-based to be offered in the last five weeks of Term 4 (8 Nov - 10 Dec) when Year 11-13 are on study leave • Ākonga select learning programmes • Review of ‘Module E’ learning programmes by ākonga and kaiako informing further development of programmes for 2022 - end of Term 4 	In progress	Staff feedback gathered on what could be offered. WS tagged to work with this on student centred curriculum Students working with WS to create survey for students
	Term 1 Week 8	Associate Principal Wānanga MU	Enriching Coherence across Year 9–13 Learning Advisory <ul style="list-style-type: none"> • Ākonga and kaiako voice informs review of each term’s programme to inform the development of the next term’s learning programme 		
	Term 2 Week 10				

	Term 3 Week 8		<ul style="list-style-type: none"> Review of Year 9-13 wānanga programme to ensure coherence of learning objectives and dispositional development from Year 9 to Year 13 	Currently underway	
Developing and leading innovative assessment practices integrated with teaching and learning.	Term 2 Week 1 Term 3 Week 5	Associate Principal Learning Advisory MUs Deputy Principal Dynamic Curriculum Leaders of Learning	<p>Developing a shared understanding of progress across the curriculum and year levels</p> <ul style="list-style-type: none"> <i>Growing ākonga reflection and self-assessment capability</i> <ul style="list-style-type: none"> Learning Area rubrics introduced to ākonga Kaiako work with ākonga to develop their understanding of reflection informing next steps in learning Ākonga report to parents during Check and Connect days on their learning progress <i>Growing Kaiako and middle leader's capabilities to analyse and determine next steps from class/cohort data</i> <ul style="list-style-type: none"> Assessment data used to inform which programmes of 		

			<p>learning and assessment</p> <ul style="list-style-type: none"> ○ engages ākonga ○ ākonga achieve <p>with a view to informing development of rich and new learning programmes</p>		
	Term 2 Week 5	Deputy Principal Dynamic Curriculum	<p>Review informing development of assessment practice</p> <ul style="list-style-type: none"> • <i>Are Junior Moderation practices effective in Years 9-10 across learning areas?</i> <ul style="list-style-type: none"> ○ A random selection of ākonga and kaiako interviewed ○ Faculty guidelines and evidence reviewed ○ Recommendations presented to Leaders of Learning ○ Review feedback to staff ○ Monitoring of implementation of recommendations • <i>Should NCEA Level 1 be offered at Rangiora High School?</i> 	Reporting and Assessment review now scheduled for weeks 3 - 8 Term 3	
	Term 2 Week 8 -9	Leaders of Learning Dynamic Principal Dynamic Curriculum		Faculties initial survey re moderation practices. Follow up review of Faculty documentation to be done Term 4.	
	Term 3 Week 1	Principal Associate Principal		Leader of Learning Staff, whanau and student voice and feedback collected	

		Deputy Principal Dynamic Curriculum	<ul style="list-style-type: none"> ○ Analysis of MoE requirements ○ Research of practice across New Zealand ○ Development of briefing papers / presentation ○ Whānau and parent consultation ○ Student consultation ○ Kaiako consultation ○ Recommendation made ○ Feedback to ākonga, parents, whānau and kaiako <ul style="list-style-type: none"> ● Reporting <ul style="list-style-type: none"> ○ Review MoE requirements ○ Research of practice across New Zealand ○ Development of briefing papers / presentation ○ Whānau and parent consultation ○ Student consultation ○ Kaiako consultation ○ Recommendation made ○ Feedback to ākonga, parents, whānau and kaiako 	<p>from surveys, meetings and focus groups.</p> <p>Decision held off till 2023 to align with NCEA change package.</p> <p>Design Framework to be used to analysis qualitative data to inform recommendation - working with CS and design thinking process</p> <p>Reporting and Assessment review now scheduled for weeks 3 - 8 Term 3</p>	
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Teaching Practice					
<p>Kaiako develop caring and inclusive learning communities where each and every ākonga feels that their contribution is valued and that they can participate to their full potential through the effective use of UDL. In particular:</p> <ul style="list-style-type: none"> • PB4L • cultural responsive and relational pedagogy • collaboratively-designed pedagogy • thinking skills 	19 February	Principal	PLD application to MoE Term one 2021.	This has started- See Meeting Schedule.	
	As part of PGC below	Deputy Principal Teaching and Learning	<ul style="list-style-type: none"> • A variety of PLD programme delivery approaches to meet the diverse and variable needs of Leaders and staff <ul style="list-style-type: none"> ○ Development of a PLD programme for Leaders of Learning and SLT on further developing their understanding of how as leaders they can coach staff to develop a wider range of pedagogical practice in particular culturally responsive and relational pedagogies ○ Application of best practice pedagogical tools introduced through PLD workshops ○ UDL principles, strategies and tools embedded within PLD workshops to develop / strengthen kaiako's 	The Wednesday morning slot is planned at the start of each term with a variety of workshops and presentations. There are often changes as need demands.	
	Ongoing	WSL teachers			
		LSCs			
	Week 7 Term 3				
	Week 4 Term 4			Final list will be linked here once completed as it is often a moving feast - e.g. Matariki.	
	Week 4 Term 4			This is ongoing during the year.	

			<p>and leaders' and inclusive practices</p> <ul style="list-style-type: none"> ○ Kaiako - using UDL principles in wānanga and all programmes of learning ● <i>Analysis of data to evaluate progress in the adoption of UDL pedagogies</i> <ul style="list-style-type: none"> ○ Rongohia Te Hau (ākonga, kaiako, whānau voice and lesson observations) ○ Me and My schools (ākonga voice) ○ PB4L Tier two observation data <p>Analysis used to inform the ongoing development of PLD programme</p>	<p>Rongohia Te Hau analysis occurs Week 10, Term 3</p> <p>Me and My schools survey currently being completed. Data due to Kahui Ako 30 September</p>	
Through 'professional growth cycles', the use of a wide range of effective and innovative teaching strategies to effectively engage ākonga in their learning.	<p>Week 2 Term 2</p> <p>Week 7 Term 4</p>	<p>Deputy Principal Teaching and Learning</p> <p>Leaders of Learning & Assistant Leaders of Learning</p>	<ul style="list-style-type: none"> ● Staff introduced to model of 'Professional Growth Cycles' ● Professional Growth Cycles embedded into Appraisal and PLD documentation ● Wednesday PLD workshops for Professional Growth Cycles identified and 	<p>Presented for comment to LOL's - 4 May in Beacon for staff comment, 7-19 May Presentation and discussion to staff 19 May.</p> <p>All PGC's rolled out to staff and their facilitator Week 7 Term 2. First</p>	

			<ul style="list-style-type: none"> ○ Developing a timeline of implementation ○ Perma-h tool introduced ○ Staff use Perma-h regularly to assess their wellbeing ○ Kaban Agile used to track implementation ○ Review processes planned 	NZIWBR to assist with timeline planning- via PLD application All staff completed PERMAH survey Initial analysis of RHS Community Report	
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Dispositions for living

Priority: Kaiako empowering and supporting ākonga to develop the dispositions essential to successfully navigate the changing world.

Focus:

- Through the development of Wānanga learning programmes kaiako share a strong shared vision of accelerated ākonga progress and achievement of all ākonga, particularly for Māori ākonga, Pasifika ākonga, boys and Year 13 ākonga.
- Leaders are proactive and skilled, in developing clear understanding of what each group of ākonga needs in developing their disposition for living and developing a strategic approach to responding to those needs.
- Teachers are proactive and skilled in understanding and responding to needs of each and every ākonga in their wānanga.

Strategic Aim: To implement a dispositional curriculum from Year 9 – 13 (Wānanga)

- Annual Aim: To continue to explore and implement effective practices to support the physical, mental and emotional wellbeing of all ākonga

Review Cycle:

Term 1: 22 March	Term 2: 22 June	Term 3: 12 August	Term 4: 7 December		
Action Steps	By when	Who will lead	Actions - what did we do	Reason for Variance - why did it happen	Evaluation - where to next
The gathering and use of information about the needs, wishes and aspirations of the parents, whānau and the wider community to support the development of a dispositional curriculum.	<p>Week 8 termly</p> <p>Term 2 week 2</p> <p>Term 1 weeks 10 & 11</p> <p>Week 9 termly</p> <p>Term 4 weeks 7 and 8</p>	<p>Associate Principal</p> <p>Wānanga MUs</p>	<ul style="list-style-type: none"> ● Review informing the development the curriculum for Wānanga ● Ākonga, kaiako and whānau voice gathered ● Careers Expo (19 May) used as an opportunity to gather the voice of the North Canterbury community re the development of the curriculum for wānanga ● Ākonga, Parents and whānau Voice analysed ● Developed next iteration of wānanga learning programmes ● Each year level learning programme reviewed with a view to informing coherency from Year 9-13 for 2022 	<p>This is a continuous process</p> <p>MoE survey on vocational pathways used.</p> <p>We did not gather voice from the the community on the Career Expo re the dispositions</p> <p>Conversations are taking this term (week 8) and a process will be put in place in term 4 to develop coherency for 2022</p>	<p>We can investigate this when we have the 2022 career expo.</p>

<p>The development and implementation of learning programmes that provide explicit learning opportunities for ākonga to develop dispositions and skills important to the development of learning</p> <ul style="list-style-type: none"> • Kaiako are confident in their ability to discuss dispositional progressions with ākonga in wānanga • Kaiako can confidently support ākonga to self-assess and reflect on their dispositional abilities 	<p>Terms 2 week 6</p> <p>Term 3 - Term 4 week 1</p>	<p>Associate Principal</p> <p>Deputy Principal</p> <p>Dynamic Curriculum</p> <p>Leaders of Learning</p> <p>WSL Teachers</p>	<ul style="list-style-type: none"> • Google form developed to gather data on teacher confidence of dispositional understanding and the ability to assist ākonga in assessing this • Kaiako asked to self-assess their confidence in understanding and developing dispositional progressions • The concept of Growth Mindset introduced and explored by Kaiako • Descriptors 'unpacked' by Kaiako with a view to developing a common understanding of dispositional progress across cohorts and year levels • Bank of exemplars and / or situations to be developed 	<p>A google form has not been developed to date to gather data on dispositional understanding</p> <p>At this stage haven't developed a programme to tool for Kaiako to self assess their understanding of the dispositions</p> <p>The handbook/guide book has been compiles to guide staff in developing their understanding of the dispositions</p> <p>Exemplars of dispositional units of work are being developed</p>	

<ul style="list-style-type: none"> Kaiako can identify next steps for ākonga dispositional growth / progression 				This is continuing to grow	
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Appendix

Glossary including Acronyms

AE	Alternative Education
Ako	Dynamic learning where the teacher is also learning from the student in a two-way process
ALOL	Assistant Leader of Learning
Ākonga	Learners
ASL	Across School Lead Kaiako
ARTE	Achievement, Retention, Transition, Engagement
BoT	Board of Trustees
Building Learning Power	Developing the habits and attitudes of curious, confident and independent ākonga
BYOD	Bring your Own Devices (laptops, Chromebook)
Data Literacy	The ability to create and derive meaningful information and communicate data
ERO	Education Review Office
Growth Mindset	When ākonga believe they can get smarter; they understand that effort makes them stronger
HOH	Head of House
IC	In charge of
ILE	Innovative Learning Environments

ITO	Industry Trade Organisation
Kaiako	Teachers
Kāhui Ako	Community of Schools
Kete	Basket of knowledge
Kia Eke Panuku	A journey towards success that is both dynamic and continuous, building from one's current location to where one aspires to be in the future
LoL	Leaders of Learning
MMA	Middle Management Allowance
MoE	Ministry of Education
MU	Management Unit holders
ORS	Ongoing resourcing
PLD	Professional Development and Learning
RHS	Rangiora High School
Rongohia Te Hau	Cultural Relationally Responsive Audit
RS40 Roll Return	The MoE collects March, June, July September roll returns from state with ākonga in funding year levels nine to 15.
SAF	Student Achievement Facilitation
SLT	Strategic Leadership Team
Whānau	Family
WSL	Within School Lead Kaiako

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of 1698.21 (excluding GST).

The funding was spent on the Sports Coaching Programme run by North Canterbury Sports Trust, sports team entry fees to a number of competitions and the purchase of extra equipment for these teams, if needed.

The number of students that participated in organised sport was 124.

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 29 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 Statement of Responsibility, Members of Board, Analysis of Variance and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

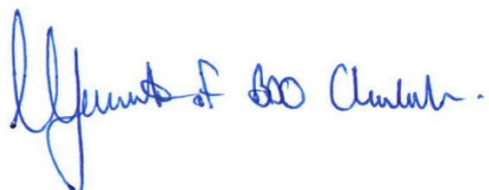
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

A handwritten signature in blue ink, appearing to read 'Warren Johnstone', followed by a horizontal line.

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