

OREWA BEACH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Address: 280 Centreway Road, Orewa

School Postal Address: 280 Centreway Road, Orewa

School Phone: 09 426 4849

School Fax: 09 426 5195

School Email: principal@orewabeach.school.nz

Ministry Number: 01406

Board of Trustees


Elected

Position

How position on Board gained

Occupation

Term Expires

 Jessica Ashley <i>Andrea Fitness</i>	Chair	Elected Jul 2019	Veterinary nurse	2022 Election
Murray Barclay	Staff rep.	Elected Jul 2019	Teacher	2022 Election
Andrea Dunn	Member	Elected Jul 2019	Accounts person	2022 Election
Andrea Fitness	Member	Elected Jul 2019	Relationship manager	2022 Election
Steve Drury	Member	Elected Jul 2019	Company manager	2022 Election
Jake Morgan	Member	Elected Jul 2019	Real estate sales	2022 Election

Principal

Katherine Pascoe

Appointed July 2018

Accountants

BDSHughes
Chartered Accountants
Orewa

Auditors

Crowe New Zealand Audit Partnership
Chartered Accountants
Level 29, 188 Quay Street
Auckland 1010

OREWA BEACH SCHOOL

Financial Statements - For the year ended 31 December 2021

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OREWA BEACH SCHOOL
STATEMENT OF RESPONSIBILITY
For the year ended 31 December 2021

The Board of Trustees (the Board) has pleasure in presenting the annual report of Orewa Beach School, incorporating the financial statements and the auditor's report, 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 statements.

The management (including the Principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal control 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 reflect the financial position and operations of the School.

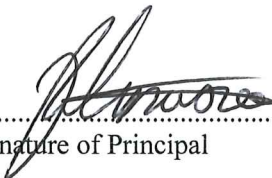
The School's 2021 financial statements are authorised for issue by the Board Chairperson and the Principal.

Andrea Fitness
Full Name of Board Chairperson


Signature of Board Chairperson

11/10/2022
Date:

Katherine Pascoe
Full Name of Principal


Signature of Principal

11/10/22
Date:

OREWA BEACH SCHOOL
STATEMENT OF COMPREHENSIVE REVENUE and EXPENSE
For the year ended 31 December 2021

		2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue	Notes			
Government grants	2	3,399,448	3,517,313	3,414,272
Locally Raised Funds	3	82,164	102,096	77,469
International Students	4	13,696	20,000	19,117
Interest Earned		185	347	756
		3,495,493	3,639,756	3,511,614
Expenses				
Locally Raised Funds	3	39,381	37,234	26,713
International Students	4	373	-	-
Learning resources	5	2,472,419	2,323,618	2,289,436
Administration	6	257,937	237,054	226,601
Finance costs		1,070	710	1,298
Property	7	767,495	1,062,746	1,019,047
Depreciation	10	38,109	39,075	37,499
Loss on disposal of Property, Plant and Equipment		-	-	70
		3,576,784	3,700,437	3,600,664
Net Surplus/(Deficit) for the year		(81,291)	(60,681)	(89,050)
Other comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the year		(81,291)	(60,681)	(89,050)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



OREWA BEACH SCHOOL
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
For the year ended 31 December 2021

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January	199,505	199,505	274,120
Total Comprehensive Revenue and Expense for the year	(81,291)	(60,681)	(89,050)
Capital Contributions from the Ministry of Education Contribution – Furniture and Equipment Grant	-	-	14,435
Equity at 31 December	118,214	138,824	199,505
 Retained earnings	 118,214	 138,824	 199,505
Equity at 31 December	118,214	138,824	199,505

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



OREWA BEACH SCHOOL
STATEMENT OF FINANCIAL POSITION
As at 31 December 2021

		2021 Actual	2021 Budget (Unaudited)	2020 Actual
		\$	\$	\$
	Notes			
Current Assets				
Cash and Cash equivalents	8	213,831	39,910	318,447
Accounts Receivable	9	187,939	134,444	146,026
GST Receivable		4,552	3,318	9,286
Prepayments		12,689	12,357	12,357
Funds spent for Capital Works Projects	16	-	3,853	-
Inventories		4,714	1,639	10,558
		423,725	195,521	496,674
Current Liabilities				
Accounts Payable	11	258,723	162,339	377,203
Provision for Cyclical Maintenance	13	-	-	3,375
Revenue received in advance	12	69,672	-	2,640
Funds held for Capital Works Projects	16	9,900	-	39,077
Finance Lease Liability	14	8,155	4,238	6,965
Debt to MoE	15	78,504	-	-
		424,954	166,577	429,260
Working Capital Surplus (Deficit)		(1,229)	28,944	67,414
Non-current Assets				
Property, Plant and Equipment	10	204,972	186,637	200,711
		203,743	215,581	268,125
Non-Current Liabilities				
Provision for Cyclical Maintenance	13	77,137	76,757	64,382
Finance Lease Liability	14	8,392	-	4,238
		85,529	76,757	68,620
Net Assets		118,214	138,824	199,505
Equity		118,214	138,824	199,505

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



OREWA BEACH SCHOOL
STATEMENT OF CASH FLOWS
For the year ended 31 December 2021

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Notes			
Cash flows from Operating Activities:			
Government Grants	888,619	748,574	771,750
Locally Raised Funds	83,938	130,341	74,200
International Students	13,696	-	19,117
Goods and Services Tax	(8,332)	(26,225)	22,251
Payments to Employees	(634,694)	(483,535)	(574,061)
Payments to Suppliers	(336,353)	(615,149)	(330,689)
Interest Paid	(1,070)	-	(1,298)
Interest Received	185	347	756
Net cash from/(to) the Operating Activities	5,989	(245,647)	(17,974)
Cash flows from Investing Activities:			
Purchases of PPE	(28,676)	(31,313)	(31,427)
Sale (Purchase) of Investments	-	-	15,000
Net cash from/(to) the Investing Activities	(28,676)	(31,313)	(16,427)
Cash flows from Financing Activities:			
Furniture and Equipment Grant	-	-	14,435
Finance Lease Payments	(3,008)	(1,577)	415
Debt to MoE	78,504	-	-
Funds Administered on Behalf of Third Parties	(157,425)	-	190,482
Net cash from/(to) the Financing Activities	(81,929)	(1,577)	205,332
Net increase/(decrease) in cash and cash equivalents	(104,616)	(278,537)	170,931
Cash and cash equivalents at the beginning of the year	8 318,447	318,447	147,516
Cash and cash equivalents at the end of the year	8 213,831	39,910	318,447

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



OREWA BEACH SCHOOL

NOTES TO THE FINANCIAL STATEMENTS

1. Statement of Accounting Policies

For the year ended 31 December 2021

(a) Reporting Entity

Orewa Beach School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view 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 property plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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 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.

(h) Inventories

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

(i) 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.

(j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from the 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.

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

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



Finance Assets

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

The estimated useful lives of the assets are:

Building Improvements	5-50 years
Furniture and Equipment	5-20 years
Information and Communication	2 years
Leased assets held under finance leases	Term of lease
Library Resources	12.5% diminishing value

(k) 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.

(l) 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.

(m) 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, annual leave earned to but not yet taken at balance date.

(n) Revenue received in advance

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

(o) 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 10 Year Property Plan (10YPP).

(p) 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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

(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) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs (if any). Interest (if any) 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 comprise amounts owing to the Ministry.

(s) Budget figures

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

(t) Services received in-kind

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



2 Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational grants	575,952	508,716	609,715
Teacher salaries grants	1,962,669	1,925,004	1,784,113
Use of land and buildings grant	600,834	894,996	842,768
Other government grants	254,651	182,497	171,941
Other MoE grants	5,342	6,100	5,735
	3,399,448	3,517,313	3,414,272

The School has opted in to the donations scheme for this year. Total amount received was \$60,600 (2020;\$54,900).

3 Locally Raised Funds Revenue & Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Local funds raised within the school's community are made up of:			
<u>Revenue</u>			
Donations	30,330	39,996	33,543
Fundraising	10,879	14,500	8,605
Activities	21,095	29,095	14,307
Trading	19,860	18,505	21,014
	82,164	102,096	77,469
<u>Expenses</u>			
Fundraising (cost of raising funds)	913	1,700	1,239
Activities	25,636	22,403	13,325
Trading	12,832	13,131	12,149
	39,381	37,234	26,713
Surplus for the year Locally raised funds	42,783	64,862	50,756

4 International Student Revenue & Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<u>Revenue</u>			
International Student Fees	13,696	20,000	19,117
<u>Expenses</u>			
International Student Levy	373	-	-
	373	-	10,733
Surplus for the year International Students	13,323	20,000	19,117



5 Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	38,975	70,010	70,023
Employee benefits - salaries	2,385,186	2,229,108	2,181,589
Library resources	9,980	5,500	11,701
Staff development	38,278	19,000	26,123
	2,472,419	2,323,618	2,289,436

6 Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Accountancy fees	12,000	12,000	7,892
Audit fees	7,974	7,500	7,523
Board of Trustees expenses	1,453	3,500	5,253
Board of Trustees fees	4,694	4,500	4,694
Communications	4,886	6,300	5,285
Consumables	18,002	17,000	20,899
Computer contractor	8,623	6,000	5,695
Employee benefits - salaries	159,541	140,004	126,792
Insurance	9,064	10,000	8,355
Operating lease	11,806	9,600	8,872
Other	19,894	20,650	25,341
	257,937	237,054	226,601

7 Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and cleaning consumables	47,891	45,500	46,745
Cyclical maintenance expense	9,380	9,000	13,996
Employee benefits - salaries	53,861	53,000	52,869
Heat, light & water	14,495	20,000	16,410
Minor capital items	5,488	3,600	9,067
Property consultants	-	5,000	7,641
Rates	15,436	13,150	11,961
Repairs & maintenance	17,507	16,000	5,449
Security	2,603	2,000	1,636
SIPs	-	-	10,505
Use of land and buildings	600,834	894,996	842,768
Vandalism	-	500	-
	767,495	1,062,746	963,518

In 2021, the Ministry 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 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 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.

8 Cash and cash equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Petty cash	489	467	467
ASB Bank - Current Account	21,944	(35,652)	13,232
ASB Bank – Savings Accounts	191,398	75,095	304,748
Cash and cash equivalents for cash and cash flow statement	213,831	39,910	318,447

The carrying value of short-term deposits with maturity dates of 90 days or less approximate their fair value. Of the \$213,831 Cash and Cash Equivalents, \$9,900 (2020: \$39,077) is held by the School on behalf of the Ministry of Education.

9 Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	9,099	-	11,582
Teacher Salaries Grant Receivable	160,615	134,444	134,444
Banking Staffing Underuse	18,225	-	-
	187,939	134,444	146,026
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	187,939	134,444	146,026
	187,939	134,444	146,026

10 Property Plant and Equipment

2021	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Building Improvements	123,522	-	-	-	(5,843)	117,679
Furniture and Equipment	46,052	19,933	-	-	(16,306)	49,679
Information and Communication	13,116	21,575	-	-	(13,599)	21,092
Library Resources	18,021	862	-	-	(2,361)	16,522
Balance at 31 December 2021	200,711	42,370	-	-	(38,109)	204,972

The net carrying value of equipment held under a finance lease is \$15,315 (2020: \$9,698).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2021	\$	\$	\$
Building Improvements	289,420	(171,741)	117,679
Furniture and Equipment	385,660	(335,981)	49,679
Information and Communication	318,560	(297,468)	21,092
Library Resources	48,728	(32,206)	16,522
Balance at 31 December 2021	1,042,368	(837,396)	204,972



2020	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Building Improvements	123,930	4,750	-	-	(5,158)	123,522
Furniture and Equipment	43,046	19,048	-	-	(16,042)	46,052
Information and Communication	20,470	6,369	-	-	(13,723)	13,116
Library Resources	19,407	1,260	-	(70)	(2,526)	18,021
Balance at 31 December 2020	206,853	31,427	-	(70)	(37,499)	200,711

The net carrying value of equipment held under a finance lease is \$9,698 (2019: \$15,057).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	289,420	(165,898)	123,522
Furniture and Equipment	365,727	(319,675)	46,052
Information and Communication	296,985	(283,869)	13,116
Library Resources	47,866	(29,845)	18,021
Balance at 31 December 2020	999,998	(799,287)	200,711

11 Accounts payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operating Creditors	38,566	10,159	207,379
Employee entitlements - salaries	184,442	134,444	134,444
Employee entitlements - leave accrual	15,996	6,089	20,373
Accruals	18,909	11,480	14,840
Other Creditors	810	167	167
	258,723	162,339	377,203
Payables for Exchange Transactions	258,723	162,339	377,203
	258,723	162,339	377,203

The carrying value of payables approximates their fair value.

12 Revenue received in advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in advance – Ministry of Education	15,227	-	2,640
Other revenue in advance	54,445	-	-
	69,672	-	2,640



13 Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the start of the year	67,757	67,757	53,761
Increase to the Provision during the year	9,380	9,000	13,996
Use of the Provision during the year	-	-	-
Provision at the end of the year	77,137	76,757	67,757
Cyclical Maintenance - Current	-	-	3,375
Cyclical Maintenance - Term	77,137	76,757	64,382
	77,137	76,757	67,757

14 Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment.
Minimum lease payments payable:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	8,155	4,238	6,965
Later than One Year and no Later than Five Years	8,392	-	4,238
Later than Five Years	-	-	-
	16,547	4,238	11,203

15 Debt to MoE

The School has a debt, for defaulted payroll, to MoE at 31 December 2021 of \$78,504 (2020: Nil).

16 Funds Held for Capital Works Projects

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

2021		Opening Balance	Receipts from MoE	Payments	Closing Balance
		\$	\$	\$	\$
Block 2, ILE modernisation	completed	(3,335)	-	-	(3,335)
Heat pumps	completed	(519)	518	-	-
SIPs	completed	42,930	17,742	60,672	-
Junior school modernisation	in progress	-	44,029	59,201	(15,172)
Block 2,4,9 & 11 flooring repl	completed	-	58,546	58,869	(323)
Phone system upgrade	in progress	-	54,000	25,270	28,730
Totals		39,077	174,835	204,012	9,900



Represented by:

Funds Held on Behalf of the Ministry of Education

28,730

Funds Due from the Ministry of Education

(18,830)

9,900

2020		Opening Balance	Receipts from MoE	Payments	Closing Balance
		\$	\$	\$	\$
Block 2, ILE modernisation	in progress	(3,335)	-	-	(3,335)
Heat pumps	completed	-	39,762	40,280	(518)
SIPs	in progress	-	241,606	198,676	42,930
Totals		(3,335)	281,368	238,956	39,077

17 Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18 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
Board members	\$	\$
Remuneration	4,694	4,694
Full-time equivalent members	0.1	0.1
Leadership Team		
Remuneration	736,011	594,313
Full-time equivalent members	7	6
Total key management personnel remuneration	740,705	599,007
Total full-time equivalent personnel	7.1	6.1

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year inclusive of Finance and Property matters. 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 is in the following bands:

	Actual	Actual
	\$	\$
Salaries and other short-term employee benefits	\$000	\$000
Annual Salary	140-150	140-150
Benefits and other emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

	Remuneration 2021	2020	
	\$000	FTE number	FTE number
100-110		2	2

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

19 Commitments

(a) Capital Commitments

The School had the following capital commitments at 31 December 2021:

- a commitment with Entity Hub Ltd of \$24,264 in relation to upgrading the school's communications systems
- a commitment with various contractors of \$381,480 in relation to the junior school upgrade being:
 - o approved value of the project \$440,681
 - o less payments at 31 December 2021 (\$59,201)
- a commitment with Wharehine Construction Ltd of \$53,772 in relation to construction of a bike track

Capital commitments at 31 December 2020 were \$39,622 comprising:

- a commitment with T.E.A.M Sports Surfaces of \$31,891 in relation to the school improvement project to supply and install an astroturf field
- a commitment with Decks & Renovations Ltd of \$7,731 in relation to various school improvement projects

(b) Operating Commitments

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

(i) Rental of a photocopier

	2021	2020
	Actual	Actual
	\$	\$
No later than one year	8,340	8,340
Later than one year and no later than five years	11,120	19,460
Later than five years	-	-
	19,460	27,800

(ii) Rental of Chromebooks and iPads

	2021	2020
	Actual	Actual
	\$	\$
No later than one year	5,804	-
Later than one year and no later than five years	8,705	-
Later than five years	-	-
	14,509	-

20 Contingencies

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

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'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.

21 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

22 Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and cash equivalents	213,831	39,910	318,447
Receivables	187,939	134,444	146,026
Total loans and receivables	401,770	174,354	464,473

Financial liabilities measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Payables	234,896	162,339	377,203
Finance leases	16,547	4,238	11,203
Debt to MoE	78,504	-	-
Total financial liabilities measured at amortised cost	329,947	166,577	388,406

23 COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students.

24 Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF OREWA BEACH SCHOOL'S FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Orewa Beach School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and 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 28 October 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 obtained at the date of our audit report is the End-Year Analysis of Variance 2021 and the Kiwisport 2021 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand



**OREWA
BEACH
- school -**

End-Year Analysis of Variance 2021

Y1 -6 Students

(note same as mid-year due to COVID)

Total pupils (381)	Well Below	Below	At	Above	Well Above	Total Pupils At - Well Above
Writing	3 % (11)	30 % (122)	61 % (245)	6 % (26)		67% (271/404)
Reading	10 % (39)	22 % (87)	42 % (168)	22 % (90)	5 % (20)	69% (278/404)
Mathematics	2% (7)	21% (83)	58% (231)	17% (67)	3% (11)	78% (309/399)

NB: Total numbers for mathematics differ to literacy as 5 children were removed from the roll /etap (due to moving schools) between analysing data.

In writing currently 67% are at - well above

Comparing this result to 2020: mid-year 69%, end of year 72% at and above

No students are achieving at well above in writing

In Reading currently 69% are at - well above

Comparing this result to 2020: mid-year 66%, end of year 77% at and above

In Mathematics currently 78% are at - well above

Comparing this result to 2020: mid-year 73%, end of year 79% at and above

Writing Mid-Year	Well Below	Below	At	Above	Well Above	Total Pupils At-Well Above
Y1	3% (2)	36% (28)	62% (48)			62% (48/78)
Y2	2% (1)	36% (20)	61% (34)	2% (1)		63% (35/56)
Y3		43% (26)	56% (34)	2% (1)		58% (35/61)
Y4	5% (3)	32% (20)	63% (40)			63% (40/63)
Y5	2% (2)	20% (17)	61% (51)	16% (13)		77% (64/83)
Y6	5% (3)	17% (11)	60% (38)	17% (11)		77% (49/63)
Total pupils	3 % (11)	30 % (122)	61 % (245)	6 % (26)		67% (271/404)

Reading Mid-Year	Well Below	Below	At	Above	Well Above	Total Pupils At-Well Above
Y1	10% (8)	33% (26)	49% (38)	8% (6)		57% (44/78)
Y2	27% (15)	20% (11)	39% (22)	14% (8)		53% (30/56)
Y3	10% (6)	26% (16)	41% (25)	21% (13)	2% (1)	64% (39/61)
Y4	8% (5)	13% (8)	52% (33)	25% (16)	2% (1)	79% (50/63)
Y5	4% (3)	16% (13)	34% (28)	36% (30)	11% (9)	82% (67/83)
Y6	3% (2)	21% (13)	35% (22)	27% (17)	14% (9)	76% (48/63)
Total pupils	10 % (39)	22 % (87)	42 % (168)	22 % (90)	5 % (20)	69% (278/404)

Mathematics Mid-Year	Well Below	Below	At	Above	Well Above	Total Pupils At-Well Above
Y1		14% (11)	73% (57)	13% (10)		86% (67/78)
Y2		13% (7)	76% (42)	5% (3)	5% (3)	86% (48/56)
Y3	2% (1)	27% (16)	58% (34)	10% (6)	3% (2)	71% (42/59)
Y4	3% (2)	24% (15)	51% (32)	22% (14)		73% (46/63)
Y5	2% (2)	21% (17)	44% (36)	29% (24)	4% (3)	77% (63/82)
Y6	3% (2)	27% (17)	48% (30)	16% (10)	5% (3)	69% (43/62)
Total pupils	2% (7)	21% (83)	58% (231)	17% (67)	3% (11)	78% (309/399)

NB: Total numbers for mathematics differ to literacy as 5 children were removed from the roll between analysing data

Writing

All students Years 1 - 6		Well Below		Below		At		Above		Well Above		Total At-Above
		No	%	No	%	No	%	No	%	No	%	No
All	Male	9	4.4%	86	42.2%	99	48.5%	10	4.9%			
	Female	2	1.0%	36	18.0%	146	73.0%	16	8.0%			
	Total	11	2.7%	122	30.2%	245	60.6%	26	6.4%			67% 271/404
Maori	Male	3	6.7%	17	37.8%	25	55.6%	0	0%			
	Female	1	2.3%	4	9.1%	35	79.5%	4	9.1%			
	Total	4	4.5%	21	23.6%	60	67.4%	4	4.5%			71.9% 64/89
Pasifika	Male	0	0%	3	50.0%	3	50.0%	0	0%			
	Female	0	0%	0	0%	6	75.0%	2	25.0%			
	Total	0	0%	3	21.4%	9	64.3%	2	14.3%			78.6% 11/14
Asian	Male	2	10.5%	10	52.6%	7	36.8%	0	0%			
	Female	0	0%	5	27.8%	10	55.6%	3	16.7%			
	Total	2	5.4%	15	40.5%	17	45.9%	3	8.1%			54% 20/37
MELAA	Male	1	14.3%	1	14.3%	3	42.9%	2	28.6%			
	Female	0	0%	2	66.7%	1	33.3%	0	0%			
	Total	1	10.0%	3	30.0%	4	40.0%	2	20.0%			60% 6/10
Other	Male	1	50.0%	1	50.0%	0	0%	0	0%			
	Female	0	0%	0	0%	1	100.0%	0	0%			
	Total	1	33.3%	1	33.3%	1	33.3%	0	0%			33.3% 1/3
NZ/ European	Male	2	1.6%	54	43.2%	61	48.8%	8	6.4%			
	Female	1	0.8%	25	19.8%	93	73.8%	7	5.6%			
	Total	3	1.2%	79	31.5%	154	61.4%	15	6.0%			67.4% 169/251

Comparing ethnicities to the school writing total of at-well above (67%):

Māori (71.9%) and Pasifika (78.6%) are achieving higher while Asian (54%) and Middle Eastern, Latin American and African – MELAA (60%) are scoring lower.

Comparing gender across the school in writing:

The girls are achieving significantly higher than the boys across all ethnic groups except for the MELAA group.

Reading

All students Years 1 - 6		Well Below		Below		At		Above		Well Above		Total At-Above
		No	%	No	%	No	%	No	%	No	%	No
All	Male	25	12.5%	50	25.0%	75	37.5%	43	21.5%	7	3.5%	62.5%
	Female	14	7.0%	36	18.1%	91	45.7%	45	22.6%	13	6.5%	74.8%
	Total	39	9.8%	86	21.6%	166	41.6%	88	22.1%	20	5.0%	(68.7)69% 274/399
Maori	Male	5	11.4%	14	31.8%	12	27.3%	12	27.3%	1	2.3%	
	Female	4	9.1%	9	20.5%	21	47.7%	7	15.9%	3	6.8%	
	Total	9	10.2%	23	26.1%	33	37.5%	19	21.6%	4	4.5%	63.6% 56/88
Pasifika	Male	3	50.0%	0	0%	2	33.3%	1	16.7%	0	0%	
	Female	0	0%	0	0%	4	50.0%	3	37.5%	1	12.5%	
	Total	3	21.4%	0	0%	6	42.9%	4	28.6%	1	7.1%	78.6% 11/14
Asian	Male	1	5.3%	7	36.8%	9	47.4%	2	10.5%	0	0%	
	Female	2	11.1%	3	16.7%	8	44.4%	4	22.2%	1	5.6%	
	Total	3	8.1%	10	27.0%	17	45.9%	6	16.2%	1	2.7%	64.8% 24/37
MELAA	Male	0	0%	2	28.6%	4	57.1%	1	14.3%	0	0%	
	Female	0	0%	2	66.7%	1	33.3%	0	0%	0	0%	
	Total	0	0%	4	40.0%	5	50.0%	1	10.0%	0	0%	60% 6/10
Other	Male	2	100.0%	0	0%	0	0%	0	0%	0	0%	
	Female	0	0%	0	0%	1	100.0%	0	0%	0	0%	
	Total	2	66.7%	0	0%	1	33.3%	0	0%	0	0%	33.3% 1/3
NZ/European	Male	14	11.5%	27	22.1%	48	39.3%	27	22.1%	6	4.9%	
	Female	8	6.4%	22	17.6%	56	44.8%	31	24.8%	8	6.4%	
	Total	22	8.9%	49	19.8%	104	42.1%	58	23.5%	14	5.7%	71.3% 176/247

Comparing ethnicities to the school reading total of at-well above (69%):

Maori (63.6%) and Asian (64.8%) are slightly below school wide percentage.

Pasifika (78.6%) are achieving higher.

Middle Eastern, Latin American and African – MELAA (60%) are scoring lower.

Comparing gender across the school in reading:

School wide the girls (74.8%) are achieving slightly higher at -well above when compared to the boys (62.5%). Maori girls are (70.4%) while Maori boys (56.9%)

Mathematics

All students Years 1 - 6		Well Below		Below		At		Above		Well Above		Total At-Above
		No	%	No	%	No	%	No	%	No	%	No

All	Male	4	2.0%	39	19.5%	106	53.0%	42	21.0%	9	4.5%	
	Female	3	1.5%	44	22.1%	125	62.8%	25	12.6%	2	1.0%	
	Total	7	1.8%	83	20.8%	231	57.9%	67	16.8%	11	2.8%	(77.5)78% 309/399
Maori	Male	1	2.3%	11	25.0%	21	47.7%	8	18.2%	3	6.8%	
	Female	1	2.3%	8	18.2%	30	68.2%	5	11.4%	0	0%	
	Total	2	2.3%	19	21.6%	51	58.0%	13	14.8%	3	3.4%	76.2% 67/88
Pasifika	Male	1	16.7%	0	0%	5	83.3%	0	0%	0	0%	
	Female	0	0%	1	12.5%	5	62.5%	2	25.0%	0	0%	
	Total	1	7.1%	1	7.1%	10	71.4%	2	14.3%	0	0%	85.7% 12/14
Asian	Male	0	0%	4	21.1%	10	52.6%	5	26.3%	0	0%	
	Female	0	0%	3	16.7%	11	61.1%	4	22.2%	0	0%	
	Total	0	0%	7	18.9%	21	56.8%	9	24.3%	0	0%	81.1% 30/37
MELAA	Male	1	14.3%	0	0%	4	57.1%	2	28.6%	0	0%	
	Female	0	0%	2	66.7%	1	33.3%	0	0%	0	0%	
	Total	1	10.0%	2	20.0%	5	50.0%	2	20.0%	0	0%	70% 7/10
Other	Male	0	0%	2	100%	0	0%	0	0%	0	0%	
	Female	0	0%	0	0%	1	100%	0	0%	0	0%	
	Total	0	0%	2	66.7%	1	33.3%	0	0%	0	0%	33% 1/3
NZ/ European	Male	1	0.8%	22	18.0%	66	54.1%	27	22.1%	6	4.9%	
	Female	2	1.6%	30	24.0%	77	61.6%	14	11.2%	2	1.6%	
	Total	3	1.2%	52	21.1%	143	57.9%	41	16.6%	8	3.2%	77.7% 192/247

Comparing ethnicities to the school *mathematics* total of at-well above (78%):

Maori (76.2%) are slightly below school wide percentage but still within acceptable difference
 Pacifica (85.7%) and Asian (81.1%) are achieving higher.

Middle Eastern, Latin American and African – MELAA (70%) are scoring lower.

Comparing gender across the school in *mathematics*:

School wide the boys (78.5%) are indicative of the school wide findings. The girls (76.4%) are achieving ever so slightly below the school wide percentage. Maori girls are (79.6%) while Maori boys (72.7%).

Summary

Our strategic goal: Enhanced learning outcomes for all.

Goal: 80% of students at or above the expected level in Mathematics and Literacy

~~Almora~~

~~Almora~~

~~Almora~~

~~Almora~~

Kiwi Sport 2021

Received \$5838.49

\$2,450 for relieving teachers to release teachers to take cluster sports day competitions and support sporting events(see below)

Cost of teacher to attend

- Swimming -1 day reliever
 - Rippa 2 day relievers
- Football 2 day relievers
 - Softball 1 day reliever
 - Triathlon 1 day reliever

7 relieving days at \$350 (approx.) is \$2450

Hockey Coaching \$1170.00

Basketball Development skills for all children \$ 3150.00

Total \$ 6770

Alprasa