

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF TIKIPUNGA PRIMARY SCHOOL'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

57 Clyde Street  
PO Box 627  
WHANGAREI 0140  
Phone: (09) 438 2312  
Fax: (09) 438 2912  
info@bennettca.co.nz  
www.bennettca.co.nz

The Auditor-General is the auditor of Tikipunga Primary School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 17 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

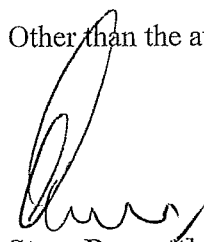
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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.



**Steve Bennett]**

**BENNETT & ASSOCIATES**

On behalf of the Auditor-General  
Whangarei, New Zealand



# TIKIPUNGA PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	1113
<b>Principal:</b>	Cherise Backhouse-Wilson
<b>School Address:</b>	Tania Place, Tikipunga
<b>School Postal Address:</b>	11 Tania Place, Tikipunga, Whangarei, 0112
<b>School Phone:</b>	09 437 0743
<b>School Email:</b>	admin@tikiprimary.school.nz

Accountant / Service Provider:

**Education**  *Services.*  
*Dedicated to your school*

# TIKIPUNGA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

## Index

Page	Statement
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Members of the Board
	Kiwisport
	Analysis of Variance

## Tikipunga Primary 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.

Molly Rapana  
Full Name of Presiding Member

M R  
Signature of Presiding Member

13/05/2022  
Date:

Judith Panapa  
Full Name of Principal

J Panapa  
Signature of Principal

17.05.2022  
Date:

**Tikipunga Primary School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,545,376	2,019,447	2,217,243
Locally Raised Funds	3	30,670	9,900	81,777
Interest Income		4,567	7,000	13,510
Gain on Sale of Property, Plant and Equipment		71	-	-
Other Revenue		-	-	765
		<u>2,580,684</u>	<u>2,036,347</u>	<u>2,313,295</u>
<b>Expenses</b>				
Locally Raised Funds	3	1,293	3,400	295
Learning Resources	4	1,374,991	1,257,996	1,250,870
Administration	5	337,054	206,280	141,691
Finance		2,270	2,172	1,665
Property	6	416,661	525,777	512,497
Depreciation	10	77,053	49,383	52,933
		<u>2,209,322</u>	<u>2,045,008</u>	<u>1,959,951</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>371,362</b>	<b>(8,661)</b>	<b>353,344</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>371,362</u></u>	<u><u>(8,661)</u></u>	<u><u>353,344</u></u>

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



**Tikipunga Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,905,101	1,530,602	1,545,732
Total comprehensive revenue and expense for the year	371,362	(8,661)	353,344
Capital Contributions from the Ministry of Education	-	-	6,025
Contribution - Furniture and Equipment Grant	-	-	6,025
Equity at 31 December	2,276,463	1,521,941	1,905,101
Retained Earnings	2,276,463	1,521,941	1,905,101
Equity at 31 December	2,276,463	1,521,941	1,905,101

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.





**Tikipunga Primary School**  
**Statement of Financial Position**  
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,916,972	452,068	908,652
Accounts Receivable	8	150,372	79,545	124,906
GST Receivable		19,352	-	7,167
Prepayments		7,532	5,288	11,383
Investments	9	-	587,028	683,729
Funds owed for Capital Works Projects	14	513	-	-
		<u>2,094,741</u>	<u>1,123,929</u>	<u>1,735,837</u>
<b>Current Liabilities</b>				
GST Payable		-	66,365	-
Accounts Payable	11	130,342	113,704	116,285
Provision for Cyclical Maintenance	12	51,789	17,988	17,681
Finance Lease Liability	13	7,852	9,456	9,140
Funds held for Capital Works Projects	14	-	-	89,676
		<u>189,983</u>	<u>207,513</u>	<u>232,782</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,904,758</b>	<b>916,416</b>	<b>1,503,055</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	392,743	670,410	452,333
Work in Progress		14,715	13,740	-
		<u>407,458</u>	<u>684,150</u>	<u>452,333</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	19,234	65,375	30,767
Finance Lease Liability	13	16,519	13,250	19,520
		<u>35,753</u>	<u>78,625</u>	<u>50,287</u>
<b>Net Assets</b>		<b><u>2,276,463</u></b>	<b><u>1,521,941</u></b>	<b><u>1,905,101</u></b>
<b>Equity</b>		<b><u>2,276,463</u></b>	<b><u>1,521,941</u></b>	<b><u>1,905,101</u></b>

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



**Tikipunga Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		797,992	597,917	666,161
Locally Raised Funds		29,520	9,900	82,542
Goods and Services Tax (net)		(12,185)	-	(73,532)
Payments to Employees		(153,230)	(190,000)	(169,220)
Payments to Suppliers		(210,775)	(987,034)	(245,297)
Interest Paid		(2,270)	(2,172)	(1,665)
Interest Received		4,664	7,000	15,747
<b>Net cash from/(to) Operating Activities</b>		<b>453,716</b>	<b>(564,389)</b>	<b>274,736</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(29,515)	(298,200)	(193,934)
Purchase of Investments		-	-	(208,333)
Proceeds from Sale of Investments		683,729	-	111,632
<b>Net cash from/(to) Investing Activities</b>		<b>654,214</b>	<b>(298,200)</b>	<b>(290,635)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	6,025
Finance Lease Payments		(6,173)	(10,782)	(9,967)
Funds Administered on Behalf of Third Parties		(93,437)	-	(396,946)
<b>Net cash from/(to) Financing Activities</b>		<b>(99,610)</b>	<b>(10,782)</b>	<b>(400,888)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,008,320</b>	<b>(873,371)</b>	<b>(416,787)</b>
Cash and cash equivalents at the beginning of the year	7	908,652	1,325,439	1,325,439
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,916,972</b>	<b>452,068</b>	<b>908,652</b>

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

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



# Tikipunga Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tikipunga Primary 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 12.

*Useful lives of property, plant and equipment*

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

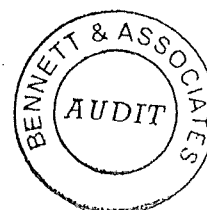
Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

*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.

**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 these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Leased Assets	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



#### **k) Intangible Assets**

##### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

#### **l) 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.

#### **m) 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.

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **o) Revenue Received in Advance**

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

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



**p) Funds Held in Trust**

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

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) 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.

**t) 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.

**u) 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.

**v) Budget Figures**

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

**w) 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	694,226	580,745	608,002
Teachers' Salaries Grants	1,266,515	1,037,096	1,148,155
Use of Land and Buildings Grants	301,476	384,434	399,061
Other MoE Grants	283,159	16,672	59,349
Other Government Grants	-	500	2,676
	<u>2,545,376</u>	<u>2,019,447</u>	<u>2,217,243</u>

The school has opted in to the donations scheme for this year. Total amount received was \$40,200.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,664	1,500	79,300
Fees for Extra Curricular Activities	3,006	3,400	2,477
Fundraising & Community Grants	25,000	5,000	-
	<u>30,670</u>	<u>9,900</u>	<u>81,777</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	1,293	3,400	295
	<u>1,293</u>	<u>3,400</u>	<u>295</u>
<i>Surplus for the year Locally raised funds</i>	<u>29,377</u>	<u>6,500</u>	<u>81,482</u>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	50,679	109,200	45,639
Equipment Repairs	543	7,000	1,514
Information and Communication Technology	2,090	2,000	136
Library Resources	1,055	1,200	1,125
Employee Benefits - Salaries	1,309,113	1,117,096	1,189,653
Staff Development	11,511	21,500	12,803
	<u>1,374,991</u>	<u>1,257,996</u>	<u>1,250,870</u>





### 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,800	4,620	4,620
Board Fees	3,130	4,250	3,425
Board Expenses	10,492	18,250	6,112
Communication	2,313	17,700	1,618
Consumables	4,162	9,500	4,841
Operating Lease	2,763	2,760	1,151
Other	9,921	21,200	11,413
Employee Benefits - Salaries	102,677	110,000	93,354
Insurance	4,284	5,500	3,844
Service Providers, Contractors and Consultancy	12,387	12,500	11,313
Healthy School Lunch Programme	180,125	-	-
	<u>337,054</u>	<u>206,280</u>	<u>141,691</u>

### 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	5,925	9,350	6,827
Cyclical Maintenance Provision	22,575	22,493	28,885
Grounds	17,812	13,000	9,632
Heat, Light and Water	19,946	18,000	22,302
Rates	5,847	7,000	3,826
Repairs and Maintenance	10,317	17,000	16,760
Use of Land and Buildings	301,476	384,434	399,061
Security	6,331	4,500	3,256
Consultancy And Contract Services	26,432	50,000	21,948
	<u>416,661</u>	<u>525,777</u>	<u>512,497</u>

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

### 7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,016,874	152,068	695,021
Short-term Bank Deposits	900,098	300,000	213,631
Cash and cash equivalents for Statement of Cash Flows	<u>1,916,972</u>	<u>452,068</u>	<u>908,652</u>

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

Of the \$1,916,972 Cash and Cash Equivalents \$1,794 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.



### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,150	-	-
Banking Staffing Underuse	43,425	-	32,763
Interest Receivable	925	3,259	1,022
Teacher Salaries Grant Receivable	104,872	76,286	91,121
	<u>150,372</u>	<u>79,545</u>	<u>124,906</u>
Receivables from Exchange Transactions	2,075	3,259	1,022
Receivables from Non-Exchange Transactions	148,297	76,286	123,884
	<u>150,372</u>	<u>79,545</u>	<u>124,906</u>

### 9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	-	587,028	683,729
Total Investments	<u>-</u>	<u>587,028</u>	<u>683,729</u>

### 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	144,523	-	-	-	(7,474)	137,049
Furniture and Equipment	175,180	10,459	-	-	(23,676)	161,963
Information and Communication Technology	111,817	1,659	-	-	(36,057)	77,419
Leased Assets	20,560	5,945	(676)	-	(9,795)	16,034
Library Resources	253	76	-	-	(51)	278
Balance at 31 December 2021	<u>452,333</u>	<u>18,139</u>	<u>(676)</u>	<u>-</u>	<u>(77,053)</u>	<u>392,743</u>

The net carrying value of equipment held under a finance lease is \$16,034 (2020: \$20,560)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	179,093	(42,044)	137,049	179,093	(34,570)	144,523
Furniture and Equipment	500,263	(338,300)	161,963	490,716	(315,536)	175,180
Information and Communication Technology	392,053	(314,634)	77,419	390,393	(278,576)	111,817
Leased Assets	39,766	(23,732)	16,034	37,827	(17,267)	20,560
Library Resources	115,936	(115,658)	278	115,860	(115,607)	253
Balance at 31 December	<u>1,227,111</u>	<u>(834,368)</u>	<u>392,743</u>	<u>1,213,889</u>	<u>(761,556)</u>	<u>452,333</u>

**11. Accounts Payable**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	19,159	29,717	19,004
Accruals	4,800	4,560	4,620
Employee Entitlements - Salaries	104,872	76,286	91,121
Employee Entitlements - Leave Accrual	1,511	3,141	1,540
	<u>130,342</u>	<u>113,704</u>	<u>116,285</u>
Payables for Exchange Transactions	130,342	113,704	116,285
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>130,342</u>	<u>113,704</u>	<u>116,285</u>

The carrying value of payables approximates their fair value.

**12. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	48,448	60,870	57,890
Increase to the Provision During the Year	25,079	22,493	25,437
Adjustment to the Provision	(2,504)	-	3,448
Use of the Provision During the Year	-	-	(38,327)
Provision at the End of the Year	<u>71,023</u>	<u>83,363</u>	<u>48,448</u>
Cyclical Maintenance - Current	51,789	17,988	17,681
Cyclical Maintenance - Term	19,234	65,375	30,767
	<u>71,023</u>	<u>83,363</u>	<u>48,448</u>

**13. Finance Lease Liability**

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	9,608	9,456	11,312
Later than One Year and no Later than Five Years	18,235	13,250	22,293
Future finance charges	(3,472)	-	(4,945)
	<u>24,371</u>	<u>22,706</u>	<u>28,660</u>
<b>Represented by</b>			
Finance lease liability - Current	7,852	9,456	9,140
Finance lease liability - Term	16,519	13,250	19,520
	<u>24,371</u>	<u>22,706</u>	<u>28,660</u>



#### 14. Funds Held (Owed) 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	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Re-roof & Classroom Refurbishment	213550	(26,824)	68,569	(39,951)	-	1,794
Upgrade of Pool Area	222461	30,100	9,518	(39,618)	-	-
Site Remedial Drainage	225614	45,000	(27,274)	(17,726)	-	-
Switchboard Upgrade & Replace LED Lights	227666	41,400	325	(42,126)	-	(401)
Block 2 - LSC Office Alterations	220063	-	75,880	(77,786)	-	(1,906)
<b>Totals</b>		<b>89,676</b>	<b>127,018</b>	<b>(217,207)</b>	<b>-</b>	<b>(513)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	1,794
Funds Due from the Ministry of Education	(2,307)
	<u>(513)</u>

2020	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Remedial Roofing Work Blk 1 & 6	211067	(35,141)	(17,892)	53,033	-	-
Re-roof & Classroom Refurbishment	213550	519,789	17,956	(564,569)	-	(26,824)
Upgrade of Pool Area	222461	-	31,500	(1,400)	-	30,100
Site Remedial Drainage	225614	-	45,000	-	-	45,000
Switchboard Upgrade & Replace LED Lights	227666	-	41,400	-	-	41,400
<b>Totals</b>		<b>484,648</b>	<b>117,964</b>	<b>(512,936)</b>	<b>-</b>	<b>89,676</b>

#### 15. 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.



## 16. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,130	3,425
<i>Leadership Team</i>		
Remuneration	558,153	523,975
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	<u>561,283</u>	<u>527,400</u>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 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	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

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

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

## 17. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



## 18. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 19. Commitments

### (a) Capital Commitments

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

\$549,715 contract for the Re-roof & Classroom Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$609,515 has been received of which \$607,721 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$46,000 contract for the Switchboard Upgrade & Replace LED Lights as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,725 has been received of which \$42,126 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$83,614 contract for the Block 2 - LSC Office Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$75,880 has been received of which \$77,786 has been spent on the project to balance date. This project has been approved by the Ministry.

\$49,050 contract with Tiger Turf of which \$14,715 has been paid.

(Capital commitments as at 31 December 2020:

\$549,715 contract for the Re-roof & Classroom Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$540,946 has been received of which \$567,770 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$50,000 contract for the Upgrade of Pool Area as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$1,400 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,000 contract for the Site Remedial Drainage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$45,000 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$46,000 contract for the Switchboard Upgrade & Replace LED Lights as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,400 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)



**(b) Operating Commitments**

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

(a) operating lease of photocopiers;

	2021 Actual	2020 Actual
No later than One Year	\$ 2,763	\$ 2,763
Later than One Year and No Later than Five Years	7,139	9,902
Later than Five Years	-	-
	9,902	12,665

**20. 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	\$ 1,916,972	\$ 452,068	\$ 908,652
Receivables	150,372	79,545	124,906
Investments - Term Deposits	-	587,028	683,729
Total Financial assets measured at amortised cost	2,067,344	1,118,641	1,717,287

**Financial liabilities measured at amortised cost**

Payables	130,342	113,704	116,285
Finance Leases	24,371	22,706	28,660
Total Financial Liabilities Measured at Amortised Cost	154,713	136,410	144,945

**21. Events After Balance Date**

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

**22. Comparatives**

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



### 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.





## Tikipunga Primary School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Molly Rapana	Presiding Member	Elected	Sep 2022
Cherise Wilson	Principal		
Daina Carter	Parent Representative	Elected	Sep 2022
Christina Fay Kupa-Wichman	Parent Representative	Elected	Sep 2022
Cherysse Tane	Parent Representative	Elected	Sep 2022
Philippa Rapana	Parent Representative	Elected	Sep 2022
Rebecca (Bex) Erickson	Staff Representative	Elected	Sep 2022

## Tikipunga Primary School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4,393 (excluding GST). The funding was spent on sporting endeavours.

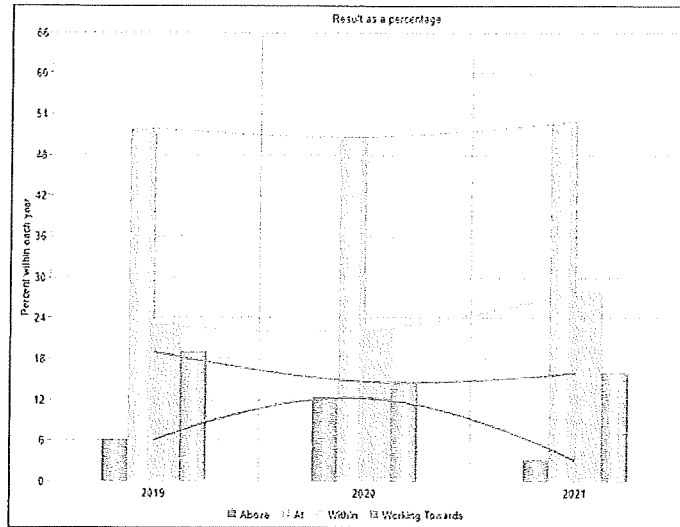
# **Tikipunga Primary School**

## **Analysis of Variance 2021**

**AoV (Analysis of Variance) Comparative Data 2021**

**Numeracy**

		WITHIN		AT		ABOVE	
		Mid	End	Mid	End	Mid	End
Y0		0%	4%	100%	96%	0%	0%
Y1		24%	30%	58%	49%	6%	4%
Y2		26%	60%	23%	26%	29%	3%
Y3		26%	35%	45%	49%	0%	0%
Y4		21%	25%	50%	46%	0%	4%
Y5		33%	26%	45%	52%	3%	2%
Y6		22%	19%	61%	75%	8%	0%
Total		24.4%	28.1%	49.8%	52.7%	6.9%	3.2%



**2021 Target:** 75%

**2021 Attainment:** 55.9% at or above their curriculum level

**Improvement on Midyear:** -0.8%

**Variance:** -19.1%

**EOY 2020 – EOY 2021:** We can see when looking at the data that there is a drop in the percentage of students achieving at or above in 2021 when compared with the previous year. When planning programmes moving forward we need to consider all factors that may have attributed to that decrease.

**2022 Target:**

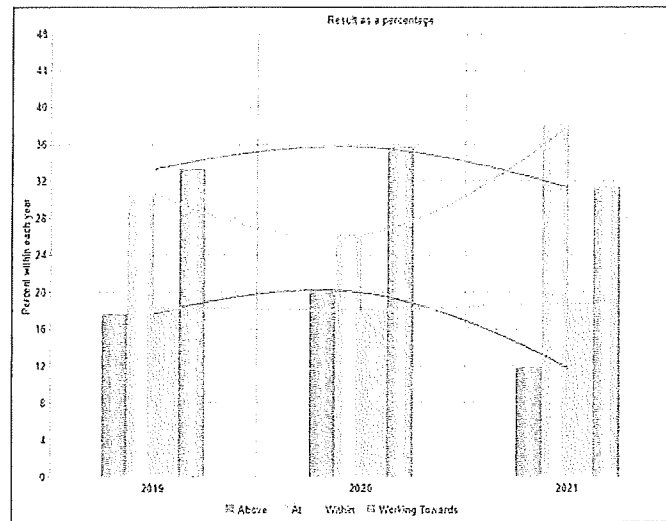
By the end of 2022 Tikipunga Primary school are committed to having 75% of all students achieving at or above their curriculum level in Numeracy.

**AoV (Analysis of Variance) Comparative Data 2021**

Reading

	TOWARDS		WITHIN		AT		ABOVE	
	Mid	End	Mid	End	Mid	End	Mid	End
Y0	17%	8%	17%	8%	83%	92%	0%	0%
Y1	36%	38%	36%	38%	30%	15%	6%	8%
Y2	13%	11%	13%	11%	3%	9%	23%	23%
Y3	2%	10%	2%	10%	51%	31%	0%	14%
Y4	19%	12%	19%	12%	42%	37%	4%	12%
Y5	33%	26%	33%	26%	40%	50%	3%	7%
Y6	16%	19%	16%	19%	55%	54%	20%	15%

Total	30.9%	31.5%	20%	18.8%	40%	37.9%	9.1%	11.8%
-------	-------	-------	-----	-------	-----	-------	------	-------



**2021 Target:** 60% at or above their curriculum level

**2021 Attainment:** 49.7%

**Improvement on Midyear:** + 0.6%

**Variance:** -10.3%

**EOY 2020 – EOY 2021:** There is very little difference in attainment between 2020 and 2021. Structured Literacy could be an approach used to address the level of Reading attainment for 2022.

**2022 Target:**

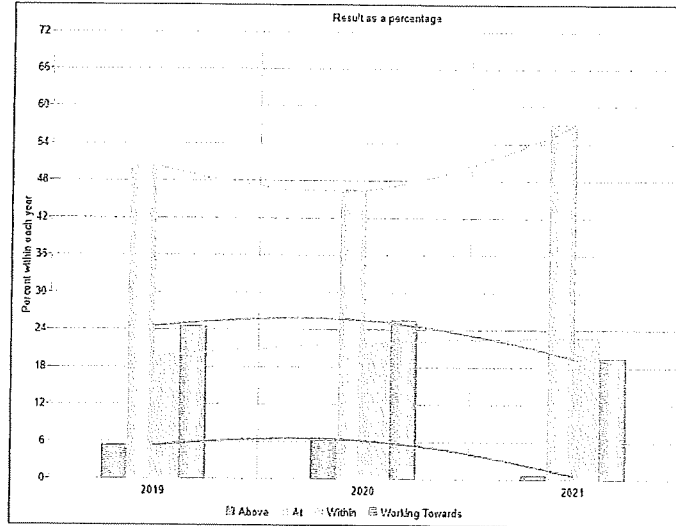
By the end of 2022 Tikipunga Primary school are committed to having 60% of all students achieving at or above the curriculum level in Reading.

### AoV (Analysis of Variance) Comparative Data 2021

#### Writing

	2020		2021		2020		2021	
	Mid	End	Mid	End	Mid	End	Mid	End
Y0	0%	4%	0%	4%	100%	96%	0%	0%
Y1	6%	26%	6%	26%	80%	57%	4%	0%
Y2	65%	54%	65%	54%	3%	26%	16%	0%
Y3	17%	20%	17%	20%	49%	49%	0%	0%
Y4	21%	14%	21%	14%	40%	55%	4%	2%

Y5	18%	17%	38%	31%	40%	50%	5%	2%
Y6	12%	12%	18%	19%	61%	75%	8%	0%
Total	20.7%	19.5%	24%	23%	49.8%	56.9%	5.5%	0.6%



**2021 Target:** 70%

**2021 Attainment:** 57.5% at or above their curriculum level

**Improvement on Midyear:** 2.2%

**Variance:** -12.5%

**EOY 2020 – EOY 2021:** There is a slight increase in those achieving at or above when comparing end of 2020 to end of 2021. Structured Literacy may also help to address the learning needs in the area of Writing.

**2022 Target:**

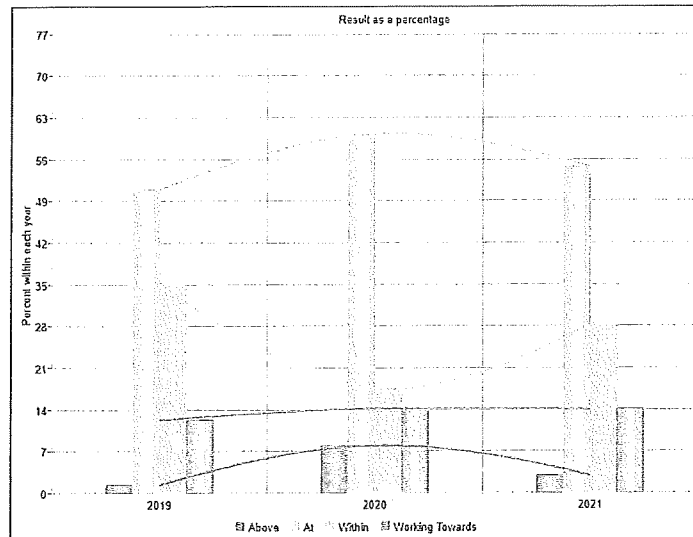
By the end of 2022 Tikipunga Primary school are committed to having 70% of all students achieving at or above their curriculum level in writing.

### AoV (Analysis of Variance) Comparative Data 2021

#### Strand

	TOWARDS		WITHIN		AT		ABOVE	
	Mid	End	Mid	End	Mid	End	Mid	End
Y0	0%	0%	0%	0%	100%	100%	0%	0%
Y1	12%	28%	12%	28%	74%	47%	4%	11%

Y2	17%	14%	31%	60%	24%	26%	28%	3%
Y3	7%	12%	20%	25%	74%	63%	0%	0%
Y4	6%	24%	22%	28%	52%	46%	0%	2%
Y5	15%	17%	38%	33%	43%	48%	5%	2%
Y6	3%	12%	42%	21%	50%	67%	0%	0%
Total	13.3%	19%	26.2%	28.7%	56.1%	54.5%	4.4%	2.9%



**2021 Target:** 75%

**2021 Attainment:** 57.4% at or above their curriculum level

**Improvement on Midyear:** -3.1%

**Variance:** -17.6%

**EOY 2020 – EOY 2021:** There was a decrease in attainment levels when comparing end of year data. This decrease can be attributed to a number of factors but what is clear is there needs to be some reflection on current learning needs.

**2022 Target:**

By the end of 2022 Tikipunga Primary school are committed to having 75% of all students achieving at or above their curriculum level in Strand.

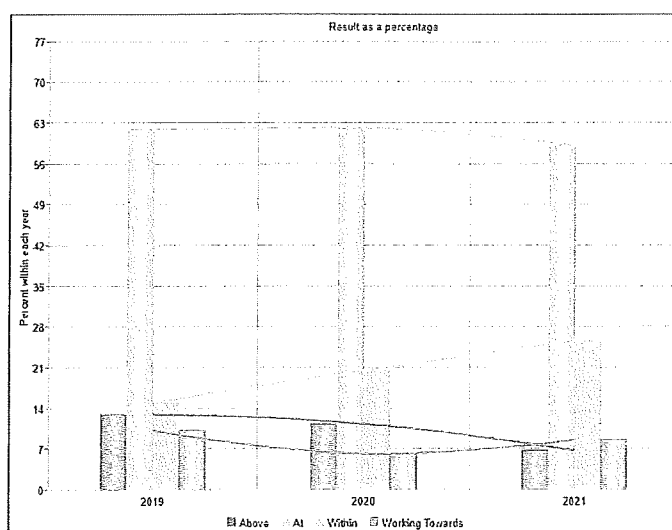
**AoV (Analysis of Variance) Comparative Data 2021**

Oral Language

	WITHIN	WITHIN	WITHIN	WITHIN	AT	AT	ABOVE	ABOVE
	Mid	End	Mid	End	Mid	End	Mid	End



Y0	63%	49%	17%	8%	83%	88%	0%	0%
Y1	63%	52%	30%	32%	50%	47%	14%	15%
Y2	63%	41%	19%	54%	55%	29%	19%	6%
Y3	63%	2%	40%	27%	60%	69%	0%	2%
Y4	63%	13%	23%	23%	65%	46%	2%	14%
Y5	63%	13%	39%	21%	44%	64%	7%	2%
Y6	63%	53%	14%	13%	63%	79%	16%	2%
Total	63%	25%	27.5%	25.8%	57.2%	58.9%	9.1%	6.7%



**2021 Target:** 85%

**2021 Attainment:** 65.6% at or above their curriculum level

**Improvement on Midyear:** -0.3%

**Variance:** -19.4%

**EOY 2020 – EOY 2021:** There has been a decrease in the attainment levels from 2020.

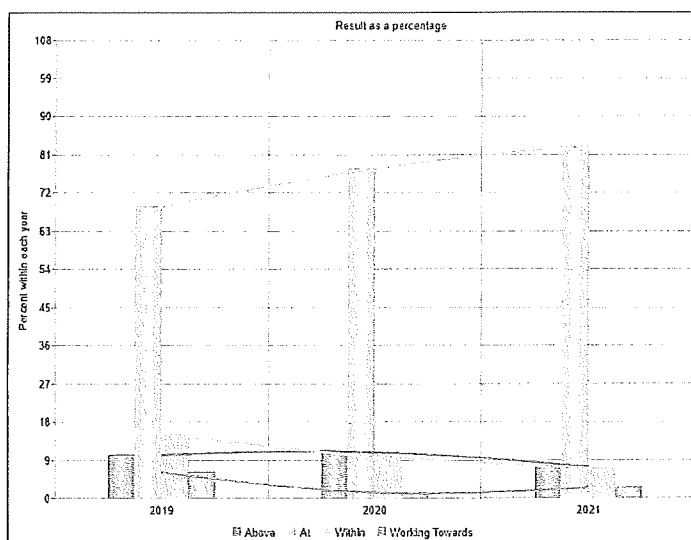
**2022 Target:**

By the end of 2022 Tikipunga Primary school are committed to having 80% of all students achieving at or above their curriculum level in Oral Language.

**AoV (Analysis of Variance) Comparative Data 2021**

**PE/Health**

	TOWARDS	TOWARDS	WITHIN	WITHIN	AT	AT	ABOVE	ABOVE
	Mid	End	Mid	End	Mid	End	Mid	End
Y0	0%	0%	0%	4%	100%	96%	0%	0%
Y1	0%	0%	0%	0%	96%	92%	4%	8%
Y2	0%	0%	0%	0%	94%	97%	3%	0%
Y3	0%	0%	0%	6%	98%	90%	0%	4%
Y4	0%	0%	4%	21%	96%	67%	0%	4%
Y5	0%	0%	13%	10%	65%	60%	20%	26%
Y6	0%	0%	10%	4%	76%	88%	12%	8%
Total	0%	0%	4.4%	7%	88%	83.1%	6.2%	7.3%



**2021 Target:** 90% at or above their curriculum level

**2021 Attainment:** 90.4%

**Improvement on Midyear:** -3.8%

**Variance:** + 0.4%

**EOY 2020 – EOY 2021:** The trajectory of those students achieving at their curriculum level continues to increase nicely. There is a drop in those achieving above this could be investigated by looking at enrichment and extension programmes.

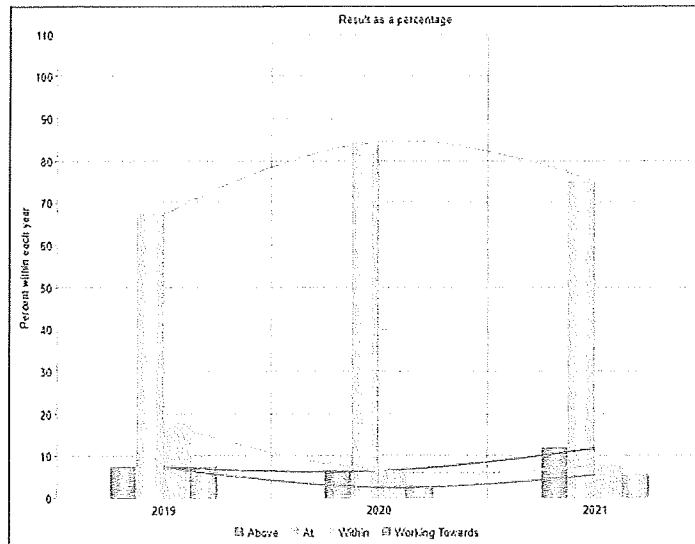
**2022 Target:**

By the end of 2022 Tikipunga Primary school are committed to having 90% of all students achieving at or above their curriculum level in PE/ Health

**AoV (Analysis of Variance) Comparative Data 2021**

**Te Ao Māori Participation**

	TOWARDS		WITHIN		AT		ABOVE	
	Mid	End	Mid	End	Mid	End	Mid	End
Y0	0%	0%	0%	0%	100%	100%	0%	0%
Y1	4%	0%	0%	0%	96%	98%	0%	2%
Y2	3%	3%	3%	0%	90%	97%	3%	0%
Y3	2%	2%	0%	12%	98%	86%	0%	0%
Y4	50%	11.3%	8%	19%	40%	60%	2%	5%
Y5	29%	7%	3%	7%	46%	45%	44%	40%
Y6	22%	6%	8%	8%	53%	54%	37%	32%
Total	11.7%	7.4%	3.6%	7.7%	70.4%	75%	13.5%	11.9%



**2021 Target:** 90 - 100%

**2021 Attainment:** 86.9% at or above their curriculum level

**Improvement on Midyear:** +3%

**Variance:** -3.1%

**EOY 2020 – EOY 2021:** There appears to be a decrease in the participation levels in the area of Te Ao Maori. This could be due to a number of reasons including but not limited to the increasing number of other religions being followed by the student body.

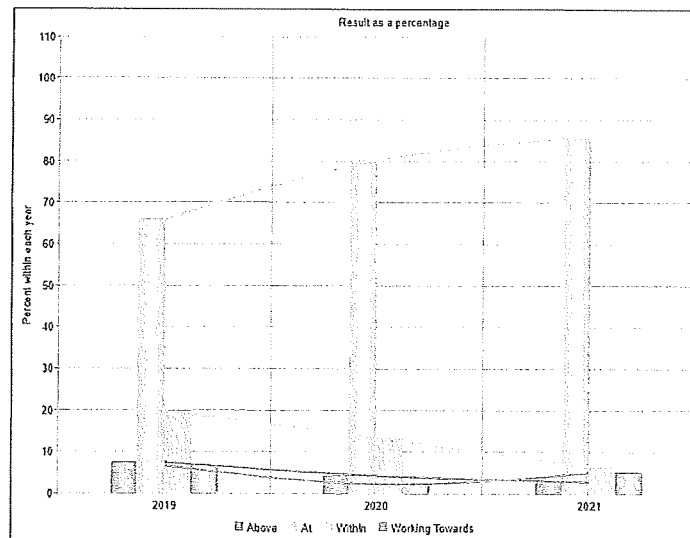
**2022 Target:**

By the end of 2022 Tikipunga Primary school are committed to having 90% - 100% of all students achieving at or above their curriculum level in Te Ao Māori.

**AoV (Analysis of Variance) Comparative Data 2021**

**The Arts**

	TOWARDS		WITHIN		AT		ABOVE	
	Mid	End	Mid	End	Mid	End	Mid	End
Y0	0%	0%	0%	4%	100%	96%	0%	0%
Y1	0%	0%	6%	0%	94%	96%	0%	4%
Y2	0%	0%	6%	0%	87%	97%	3%	0%
Y3	0%	0%	0%	0%	98%	96%	2%	4%
Y4	0%	12%	17%	16%	77%	67%	2%	0%
Y5	0%	7%	20%	12%	65%	69%	16%	12%
Y6	0%	0%	16%	10%	76%	87%	8%	0%
Total	0.0%	1.1%	10.9%	6.4%	83.3%	85.7%	4%	2.9%



**2021 Target: 90%**

**2021 Attainment: 88.6%** at or above their curriculum level

**Improvement on Midyear: +1.6%**

**Variance: -1.4%**

**EOY 2020 – EOY 2021:** Again the trajectory of students achieving at their expected level is moving in the right direction. There is a slight decrease in those achieving above. Again we could look at possible extension and enrichment programmes here.

**2022 Target:**

By the end of 2022 Tikipunga Primary school are committed to having 90% of all students achieving at or above their curriculum level in the Arts.

## Annual School Improvement Plan – Summary 2021

Domain	Strategic Goal 2021	Target 2021	AOV/Short Report Year End
<b>Students' Learning</b>	<p>Taumata Tuatahi – Accelerate Student Achievement</p> <p><i>Identify best practice, understand and apply this learning consistently across the kura</i></p>	<ul style="list-style-type: none"> <li>• Reading 65% at or above</li> <li>• Writing 70% at or above</li> <li>• Maths 70% at or above</li> <li>• Arts 85% at or above</li> <li>• Te Ao Maori 100% Participation</li> <li>• Physical Education 90% at or above</li> </ul>	<p>2021 was another year hugely impacted by Covid19. With further lockdowns and attendance hindered by Covid anxiety we see that student learning has again been hindered as teaching and learning programmes were interrupted and unable to run smoothly for all taura.</p>
<b>Student Engagement</b>	<p>Improve student attendance rates</p>	<ul style="list-style-type: none"> <li>• 15% improvement in attendance at</li> </ul>	<p>Due to COVID attendance cannot be used as an indicator of success.</p>
<b>School Organisation and Structures</b>	<p>Taumata Tuarua – Provide conditions that promote high levels of staff morale and low staff turn over</p> <p><i>Increase opportunities to contribute, collaborate, participate and listen.</i></p>	<ul style="list-style-type: none"> <li>• Increased Teacher and Support staff voice in all strategic decisions.</li> <li>• Improved communication links across the school.</li> </ul>	<p>Teacher surveys provided insight that all teachers are reporting positive levels of input in strategic decisions. Communication remains an area of focus for 2021 but has definitely shown perceived improvement.</p>
<b>Community Engagement</b>	<p>Taumata Tuatoru – establish and maintain educationally powerful relationships with whānau</p> <p><i>Develop open, reciprocal learning partnerships with whānau and the wider community</i></p>	<ul style="list-style-type: none"> <li>• Minimum of 2 Annual School events.</li> <li>• Improved level of whānau participation</li> <li>• 15% improvement in attendance</li> </ul>	<p>Whilst the measures listed cannot be used to measure the success – improved relationships, communication and understanding can. COVID forced relationships to become educationally powerful and quickly!</p>