

# LONGBURN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

**Ministry Number:** 2388

**Principal:** Joanne Emerson

**School Address:** Carey Street, Longburn

**School Postal Address:** Carey Street, Longburn, Palmerston North, 4412

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**Accountant / Service Provider:**

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

# LONGBURN SCHOOL

Annual Report - For the year ended 31 December 2021

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# Longburn 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.

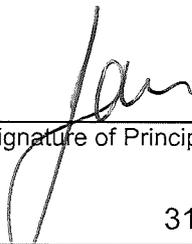
The School's 2021 financial statements are authorised for issue by the Board.

Shanyn Mahala Hong  
Full Name of Presiding Member

~~Shanyn Mahala Hong~~  
Signature of Presiding Member

31 May 2022  
Date:

Joanne Emerson -  
Full Name of Principal

  
Signature of Principal

31 May 2022  
Date:

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

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,341,926	1,082,808	1,236,516
Locally Raised Funds	3	19,077	5,300	16,275
Interest Income		1,459	2,000	3,693
Gain on Sale of Property, Plant and Equipment		48	-	-
		<u>1,362,510</u>	<u>1,090,108</u>	<u>1,256,484</u>
<b>Expenses</b>				
Locally Raised Funds	3	18,096	10,460	12,133
Learning Resources	4	877,813	758,448	819,948
Administration	5	143,041	98,535	90,131
Finance		471	261	549
Property	6	189,095	257,026	225,348
Depreciation	11	38,960	32,649	36,041
Loss on Disposal of Property, Plant and Equipment		408	-	3,456
Loss on Uncollectable Accounts Receivable		134	-	414
Impairment of Inventories		320	-	-
Transport		3,653	9,250	2,655
		<u>1,271,991</u>	<u>1,166,629</u>	<u>1,190,675</u>
<b>Net Surplus / (Deficit) for the year</b>		90,519	(76,521)	65,809
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>90,519</u>	<u>(76,521)</u>	<u>65,809</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.

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		477,678	388,976	411,869
Total comprehensive revenue and expense for the year		90,519	(76,521)	65,809
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		3,217	-	-
<b>Equity at 31 December</b>		571,414	312,455	477,678
Retained Earnings		571,414	312,455	477,678
<b>Equity at 31 December</b>		571,414	312,455	477,678

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.

**Longburn 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	489,154	38,683	200,219
Accounts Receivable	8	95,001	50,175	56,886
Prepayments		3,895	2,209	5,424
Inventories	9	5,703	2,226	4,030
Investments	10	173,870	168,684	172,444
		<u>767,623</u>	<u>261,977</u>	<u>439,003</u>
<b>Current Liabilities</b>				
GST Payable		20,686	21,479	9,230
Accounts Payable	12	83,860	61,092	80,874
Revenue Received in Advance	13	7,348	1,245	5,050
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	3,449	3,013	3,262
Funds held in Trust	16	75	75	75
Funds held for Capital Works Projects	17	241,900	-	9,448
		<u>357,318</u>	<u>86,904</u>	<u>107,939</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>410,305</b>	<b>175,073</b>	<b>331,064</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	231,233	209,829	207,105
		<u>231,233</u>	<u>209,829</u>	<u>207,105</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	65,435	69,598	55,932
Finance Lease Liability	15	4,689	2,849	4,559
		<u>70,124</u>	<u>72,447</u>	<u>60,491</u>
<b>Net Assets</b>		<u><u>571,414</u></u>	<u><u>312,455</u></u>	<u><u>477,678</u></u>
<b>Equity</b>		<u><u>571,414</u></u>	<u><u>312,455</u></u>	<u><u>477,678</u></u>

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

**Longburn 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		365,535	305,537	371,216
Locally Raised Funds		20,086	5,300	19,156
Goods and Services Tax (net)		11,456	-	(12,249)
Payments to Employees		(160,444)	(169,614)	(156,890)
Payments to Suppliers		(118,359)	(300,473)	(112,361)
Interest Paid		(471)	(261)	(549)
Interest Received		1,600	2,000	3,778
Net cash from/(to) Operating Activities		119,403	(157,511)	112,101
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		48	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(59,523)	(47,980)	(82,061)
Purchase of Investments		(1,426)	-	(3,760)
Net cash from/(to) Investing Activities		(60,901)	(47,980)	(85,821)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,217	-	-
Finance Lease Payments		(1,832)	(2,434)	(2,082)
Funds Administered on Behalf of Third Parties		229,048	-	(70,587)
Net cash from/(to) Financing Activities		230,433	(2,434)	(72,669)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>288,935</b>	<b>(207,925)</b>	<b>(46,389)</b>
Cash and cash equivalents at the beginning of the year	7	200,219	246,608	246,608
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>489,154</b>	<b>38,683</b>	<b>200,219</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.

# Longburn School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

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

*Useful lives of property, plant and equipment*

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

***Critical Judgements in applying accounting policies***

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

*Classification of leases*

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

*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:

Building Improvements	10-50 years
Furniture and Equipment	5-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	8 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 Comprehensive Revenue and Expenses.

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 Comprehensive Revenue and Expenses. 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	293,695	257,516	268,000
Teachers' Salaries Grants	775,733	595,296	685,594
Use of Land and Buildings Grants	139,689	181,975	186,268
Other MoE Grants	120,026	40,021	91,318
Other Government Grants	12,783	8,000	5,336
	1,341,926	1,082,808	1,236,516

The school has opted in to the donations scheme for this year. Total amount received was \$19,800.

## 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	2,759	500	1,669
Fees for Extra Curricular Activities	3,139	800	3,449
Trading	9,942	-	8,341
Fundraising & Community Grants	3,237	4,000	2,816
	19,077	5,300	16,275
<b>Expenses</b>			
Extra Curricular Activities Costs	5,035	10,460	4,498
Trading	12,963	-	7,432
Fundraising & Community Grant Costs	98	-	203
	18,096	10,460	12,133
<i>Surplus/(Deficit) for the year Locally raised funds</i>	981	(5,160)	4,142

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	18,328	28,588	21,806
Library Resources	1,040	1,350	1,076
Employee Benefits - Salaries	852,184	708,810	788,366
Staff Development	4,847	17,200	8,054
Extra Curricular Activities	1,414	2,500	646
	877,813	758,448	819,948

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,235	3,590	3,921
Board Fees	1,960	4,500	2,890
Board Expenses	6,929	11,810	4,952
Communication	1,828	2,450	1,872
Consumables	3,586	5,200	6,701
Operating Lease	-	-	1,017
Other	7,768	7,985	5,352
Employee Benefits - Salaries	52,959	56,100	54,693
Insurance	1,306	-	1,233
Service Providers, Contractors and Consultancy	7,920	6,900	7,500
Healthy School Lunch Programme	54,550	-	-
	143,041	98,535	90,131

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	7,046	6,500	6,464
Cyclical Maintenance Provision	15,307	13,666	13,666
Grounds	6,353	32,935	2,199
Heat, Light and Water	11,192	10,100	8,843
Rates	1,858	2,000	1,651
Repairs and Maintenance	5,538	8,050	4,350
Use of Land and Buildings	139,689	181,975	186,268
Security	2,112	1,800	1,907
	189,095	257,026	225,348

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	489,154	38,683	200,219
Cash and cash equivalents for Statement of Cash Flows	489,154	38,683	200,219

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

Of the \$489,154 Cash and Cash Equivalents \$241,900 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.

The School has two credit cards, one with ASB and the other with BNZ. Both cards have a limit of \$4,500.

### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	663	1,208	982
Receivables from the Ministry of Education	4,023	-	-
Banking Staffing Underuse	29,250	9,115	-
Interest Receivable	-	226	141
Teacher Salaries Grant Receivable	61,065	39,626	55,763
	<u>95,001</u>	<u>50,175</u>	<u>56,886</u>
Receivables from Exchange Transactions	4,686	1,434	1,123
Receivables from Non-Exchange Transactions	90,315	48,741	55,763
	<u>95,001</u>	<u>50,175</u>	<u>56,886</u>

### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery Account	-	315	320
Uniform	5,703	1,911	3,710
	<u>5,703</u>	<u>2,226</u>	<u>4,030</u>

### 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	173,870	168,684	172,444
Total Investments	<u>173,870</u>	<u>168,684</u>	<u>172,444</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	94,124	26,865	-	-	(7,743)	113,246
Furniture and Equipment	46,426	23,419	-	-	(12,138)	57,707
Information and Communication Technolog	24,093	9,120	(408)	-	(10,435)	22,370
Motor Vehicles	33,648	-	-	-	(4,767)	28,881
Leased Assets	7,814	3,764	-	-	(3,547)	8,031
Library Resources	1,000	328	-	-	(330)	998
<b>Balance at 31 December 2021</b>	<b>207,105</b>	<b>63,496</b>	<b>(408)</b>	<b>-</b>	<b>(38,960)</b>	<b>231,233</b>

The net carrying value of equipment held under a finance lease is \$8,031 (2020: \$7,814)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	198,893	(85,647)	113,246	172,028	(77,904)	94,124
Furniture and Equipment	184,206	(126,499)	57,707	162,822	(116,396)	46,426
Information and Communication Technolog	61,026	(38,656)	22,370	52,631	(28,538)	24,093
Motor Vehicles	38,142	(9,261)	28,881	38,142	(4,494)	33,648
Leased Assets	22,825	(14,794)	8,031	21,822	(14,008)	7,814
Library Resources	37,306	(36,308)	998	36,995	(35,995)	1,000
<b>Balance at 31 December</b>	<b>542,398</b>	<b>(311,165)</b>	<b>231,233</b>	<b>484,440</b>	<b>(277,335)</b>	<b>207,105</b>

## 12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	14,279	13,076	16,048
Accruals	2,824	3,236	3,333
Employee Entitlements - Salaries	61,065	39,626	55,763
Employee Entitlements - Leave Accrual	5,692	5,154	5,730
	<b>83,860</b>	<b>61,092</b>	<b>80,874</b>
Payables for Exchange Transactions	83,860	61,092	80,874
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>83,860</b>	<b>61,092</b>	<b>80,874</b>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Fees in Advance	1,676	1,245	1,709
Sponsorship in Advance	1,957	-	2,591
Fundraising in Advance	3,715	-	-
MOE Grants in Advance	-	-	750
	<u>7,348</u>	<u>1,245</u>	<u>5,050</u>

**14. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	55,932	55,932	42,266
Increase to the Provision During the Year	13,666	13,666	13,666
Adjustment to the Provision	1,641	-	-
Use of the Provision During the Year	(5,804)	-	-
Provision at the End of the Year	<u>65,435</u>	<u>69,598</u>	<u>55,932</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	65,435	69,598	55,932
	<u>65,435</u>	<u>69,598</u>	<u>55,932</u>

**15. 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	3,970	3,013	3,683
Later than One Year and no Later than Five Years	5,405	2,849	5,306
Future finance charges	(1,237)	-	(1,168)
	<u>8,138</u>	<u>5,862</u>	<u>7,821</u>
<b>Represented by</b>			
Finance lease liability - Current	3,449	3,013	3,262
Finance lease liability - Term	4,689	2,849	4,559
	<u>8,138</u>	<u>5,862</u>	<u>7,821</u>

**16. Funds held in Trust**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	75	75	75
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>75</u>	<u>75</u>	<u>75</u>

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

### 17. 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 \$	Board Contributions	Closing Balances \$
Special Needs Mod - Bathroom	213278	(1,787)	6,027	(4,240)	-	-
Fountains & Watermains	212458	1,409	(109)	(1,300)	-	-
ILE Alterations	212459	13,467	200,962	(34,416)	-	180,013
Toilet Repairs (Water Damage)	214720	540	760	(1,300)	-	-
SIP Entrance & Carpark	221884	(4,181)	69,318	(3,250)	-	61,887
Learning Support Modifications	253375	-	21,220	(21,220)	-	-
<b>Totals</b>		<b>9,448</b>	<b>298,178</b>	<b>(65,726)</b>	<b>-</b>	<b>241,900</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	241,900
Funds Due from the Ministry of Education	-
	<u>241,900</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Special Needs Mod - Bathroom	213278	34,187	-	(35,974)	-	(1,787)
Fountains & Watermains	212458	649	-	760	-	1,409
ILE Alterations	212459	26,333	-	(12,866)	-	13,467
Toilet Repairs (Water Damage)	214720	1,672	-	(1,132)	-	540
New Doors & Floor Coverings Bkl	218422	20,778	193	(20,971)	-	-
SIP Entrance & Carpark	221884	-	-	(4,181)	-	(4,181)
<b>Totals</b>		<b>83,619</b>	<b>193</b>	<b>(74,364)</b>	<b>-</b>	<b>9,448</b>

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	1,960	2,890
<i>Leadership Team</i>		
Remuneration	141,962	129,532
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	143,922	132,422

There are 7 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met 6 and 6 times respectively. As well as these regular meetings, including preparation time, the Presiding Member 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	130 - 140	120 - 130
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 \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	-	-

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of 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.

## 22. Commitments

### (a) Capital Commitments

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

\$274,200 contract for the ILE Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$229,980 has been received of which \$49,967 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$87,318 contract for the SIP Entrance & Carpark as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,318 has been received of which \$7,431 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$50,302 contract for the Special Needs Mod - Bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,802 has been received of which \$43,589 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$16,992 contract for the Fountains & Watermains as agent for the Ministry of Education. This project is fully funded by the Ministry and \$16,992 has been received of which \$15,583 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$274,200 contract for the ILE Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,018 has been received of which \$15,551 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$11,762 contract for the Toilet Repairs (Water Damage) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$10,412 has been received of which \$9,872 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$70,000 contract for the SIP Entrance & Carpark as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,181 has been spent on the project to balance date. This project has been approved by the Ministry.)

**(b) Operating Commitments**

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

**23. Financial Instruments**

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

**Financial assets measured at amortised cost**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	489,154	38,683	200,219
Receivables	95,001	50,175	56,886
Investments - Term Deposits	173,870	168,684	172,444
Total Financial assets measured at amortised cost	758,025	257,542	429,549

**Financial liabilities measured at amortised cost**

Payables	83,860	61,092	80,874
Finance Leases	8,138	5,862	7,821
Total Financial Liabilities Measured at Amortised Cost	91,998	66,954	88,695

**24. Events After Balance Date**

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

**25. Comparatives**

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

## 26. COVID 19 Pandemic on going implications

### Impact of Covid-19

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

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

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

### Impact on operations

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

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

### Reduction in locally raised funds

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

### Increased Remote learning additional costs

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF LONGBURN SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Longburn School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 20, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 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 arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.

*David Fraser*

**David Fraser**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

## Longburn School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Shanyn Hona	Presiding Member	Elected	Jun 2022
Joanne Emerson	Principal		
Daegan Smith	Parent Representative	Elected	Jun 2022
Glenn Connelly	Parent Representative	Co-opted	Jun 2022
Romina Iwikau	Parent Representative	Elected	Jun 2022
Louisa Connór	Parent Representative	Elected	Apr 2021
Nadia Jack	Parent Representative	Elected	Jun 2022
Corinna Chamberlain	Staff Representative	Co-opted	Dec 2021

## **Longburn School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$2,007 (excluding GST). The funding was spent on sporting endeavours.



# LONGBURN SCHOOL

## Analysis of Variance



Ministry of Education # 2388



## Schoolwide Achievement Targets - 2021

### Writing

**Our 2020 data showed that:**

At the end of Term 4 2020 our 2020 Yr 1, 2 and 3 cohorts are all achieving below expectation (47%, 35%, and 35% respectively). As with our reading data, from Yr 4 onwards there is a very positive trend in the data.

Our data reflects the collective achievement of all our learners, including those with special needs.

**Ethnicity and Gender:**

There has been a disappointing increase in the number of female Māori students achieving below expectation, from 30% at the end of Term 2 2020 to 41% at the end of Term 4 2020.

Our **Māori female students** are still over-represented in this data.

**2021 Target:**

'To increase the number of Yr 2, 3 and 4 students (2020 Yr 1, 2 and 3 cohorts), and Māori female students, achieving at or above the benchmark expectations'.

<b>Actions</b> (what did we do?)	<b>Outcomes</b> (what happened?)	<b>Reasons for the variance</b> (why did it happen?)	<b>Evaluation</b> (where to next?)
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<ul style="list-style-type: none"> <li>➤ Created a Lead Teacher of Literacy position and utilised this teachers knowledge and best practices to support teacher development in literacy.</li> <li>➤ Continued embedding of the PLD around integrating reading and writing skills within learning programmes.</li> <li>➤ Enhanced moderation systems and improved collaboration between teachers when marking, reviewing and moderating writing samples.</li> <li>➤ Ongoing 'Literacy Data' Meetings each term.</li> <li>➤ Targeted teacher-aid support.</li> <li>➤ Developed a 'Literacy Poutama' to better support the teachers planning and assessment needs.</li> <li>➤ Utilised the PaCT tool in writing, supporting the strengthening of moderation processes.</li> <li>➤ Ongoing expectation of 'explicit' and 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions).</li> </ul>	<p>At the end of term 4 2021 our analysed data showed only 61% of our children were achieving at or above the benchmark expectations, with our junior school data lowering our schoolwide data percentages.</p> <p><i>Our target cohorts for 2021 were our Yr 2, 3, 4 students and Māori female students with the Yr 4 cohort being the only one to have shown reasonable progress over the year as a cohort.</i></p> <p><i>Our target for 2022 will need to focus on 2022 Yr 2, 3 and 4 cohorts, along with our Male and Māori students.</i></p>	<p>Staff changes in the Junior HUB with new staff requiring PLD and induction into our literacy approaches.</p> <p>Implications on students and families due to COVID19 Pandemic.</p> <p><i>The literacy capital of many of our new entrants when they start school remains a concern.</i></p>	<p><b>Achievement target for 2022:</b></p> <p><i>'To increase the number of Yr 2, 3 and 4 students (2021 Yr 1, 2 and 3 cohorts), and our Male and Māori students achieving at or above the benchmark expectations'.</i></p>
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**Planning for next year (2022 identified next steps):**

- Lead Teacher Literacy to be released to support literacy across the school (mainly MSL).
- Further develop intervention programmes with an emphasis on better supporting the needs of mainly our Junior School and Māori learners across our school.
- Ensure that any new staff to the school are brought up to speed with our Literacy Programmes (especially the MSL Approach) through both inservice and external PLD.
- Continue implementing our Literacy Data Meetings.
- Utilise our newly developed 'Literacy Poutama' to support teachers planning and assessment.
- Continuing use of the PaCT tool in writing to support in further enhancing moderation processes, accessing PLD as able to support teachers new to the school and/or with less experience in the tools application.
- Further review, develop and trial systems that promote learner engagement and motivate learners as writers.
- Continue developing formative assessment systems to support learners knowing their next learning steps and developing their own agency.
- Ensure external support (RT Lit, MoE) sought in a timely manner for targeted learners who are not showing adequate progress over time.
- Ongoing expectation of 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions).
- Analysis of our new 'On Entry Survey' which includes a motor skills assessment, the 5 Week Survey, and after 1 Yr Survey data to ensure early intervention.
- Continue to develop and strengthen our networks with Early Childhood Centres.
- Establish 'Early Literacy Foundation' workshops as part of our transition to school programme.
- X-Grouping for MSL - schoolwide if needs reflect this to be the best way to deliver the learning.

## Reading

**Our 2020 data showed that**

*Term 2 2020 analysed data showed that 74% of our students are achieving at or above the benchmark expectation compared to 79% at the end of term 4 2020.*

At the end of term 4 2020, our Yr 2 and 3 cohorts (Yr 1 and 2 2019) remain of concern, along with our 2020 Yr 1 cohort. Although there has been steady progress for these year levels over the year, they still have the greatest negative impact on our data with Yr 1 42% below (43% in Term 2), Yr 2 50% below (53% in Term 2), and Yr 3 29% below (47% in Term 2). As with our writing data, from Yr 4 onwards there is a positive trend in the data. Our male and Maori student cohorts identified in the data also predominantly come from the Yr 1-3 level.

**Gender and Ethnicity:**

68% of our Male Maori students are now achieving at or above the benchmark expectation compared to 55.5% at the end of term 2 2020.

69% of our Maori students are achieving at or above the benchmark expectation compared to 65% at the end of Term 2 2020.

77% of our male students are achieving at or above benchmark expectations compared to 69.9% at the end of Term 2 2020. Some good progress in achievement here.

Our Māori students, especially in HUB 1, will form a part of our targets for 2021.

**Cohort:**

Our target for 2021 will remain including our Yr 1, 2 and 3 students (which includes our Yr 1 and 2 cohorts from 2020). It will also need to include our Maori learners.

**2021 Target:**

‘To increase the number of students, especially the Yr 2 and 3 cohorts (2020 Yrs 1 and 2) cohorts, along with our Māori students, achieving at or above the Benchmark expectations in Reading’.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> <li>➤ Created a Lead Teacher of Literacy position and utilised this teachers knowledge and best practices to support teacher development in literacy.</li> <li>➤ Continued embedding of the PLD around integrating reading and writing skills within learning programmes.</li> <li>➤ Enhanced moderation systems and improved collaboration between teachers when marking, reviewing and moderating writing samples.</li> <li>➤ Ongoing ‘Literacy Data’ Meetings each term.</li> <li>➤ Targeted teacher-aid support.</li> <li>➤ Developed a ‘Literacy Poutama’ to better support the teachers planning and assessment needs.</li> <li>➤ Utilised the PaCT tool in writing, supporting the strengthening of moderation processes.</li> <li>➤ Ongoing expectation of ‘explicit’ and ‘on top of teaching’ with teacher aide resourcing to ensure teachers can effectively schedule these</li> </ul>	<p>Our 2021 analysed data shows that...</p> <p><b>Achievement data gathered and analysed in 2021 shows that, in relation to Benchmark Expectations in Reading:</b></p> <p>At the end of term 4 2021 our analysed data showed that 78% of our students were achieving at or above the benchmark expectation.</p> <p>Our Yr 2 cohort (Yr 3 2022) remains of concern at the end of term 4 2021, with only 50% achieving at or above the benchmark expectations.</p> <p>Our target for 2022 will need to focus on our Yr 3 cohort, with close monitoring of the Male Māori students progress and achievement in this cohort.</p>	<p>Staff changes in the Junior HUB with new staff requiring PLD and induction into our literacy approaches.</p> <p>Implications on students and families due to COVID19 Pandemic.</p> <p><i>The literacy capital of many of our new entrants when they start school remains a concern.</i></p>	<p>The cohorts to be specifically targeted in this area for 2022 are reflected in the target below.</p> <p><b>Achievement target for 2022:</b></p> <p>‘To increase the number of students, especially the Yr 3 cohort (in particular our male Māori students in this cohort), achieving at or above the Benchmark expectations in Reading’.</p>

<p>workshops (utilising time during 'Investigations and RAP' sessions).</p> <ul style="list-style-type: none"> <li>➤ Started creating an MSL school video resource, capturing how individual sounds etc are taught.</li> <li>➤ Further development of teacher knowledge around phonological and phonemic awareness.</li> <li>➤ Collaboration around developing strategies and resources to further support struggling readers.</li> <li>➤ Maintained 'Early Words' Programme.</li> <li>➤ Continued with the implementation of the 'Stepsweb Online Literacy Programme' to support targeted learners and reinforce what was taught through explicit teaching by class teacher.</li> </ul>			
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**Planning for next year (2022 identified next steps):**

- Lead Teacher Literacy to be released to support literacy across the school (mainly MSL).
- Further develop intervention programmes with an emphasis on better supporting the needs of mainly our Junior School and Māori learners across our school.
- Ensure that any new staff to the school are brought up to speed with our Literacy Programmes (especially the MSL Approach) through both inservice and external PLD.
- Continue implementing our Literacy Data Meetings.
- Utilise our newly developed 'Literacy Poutama' to support teachers planning and assessment.
- Continue developing formative assessment systems to support learners knowing their next learning steps and developing their own agency.
- Ensure external support (RT Lit, MoE) sought in a timely manner for targeted learners who are not showing adequate progress over time.
- Ongoing expectation of 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions).
- Analysis of our new 'On Entry Survey' which includes a motor skills assessment, the 5 Week Survey, and after 1 Yr Survey data to ensure early intervention.
- Continue to develop and strengthen our networks with Early Childhood Centres.
- Establish 'Early Literacy Foundation' workshops as part of our transition to school programme.
- X-Grouping for MSL - schoolwide if needs reflect this to be the best way to deliver the learning.
- If able, reinstate the 'Reading Together Programme' onsite or look at online delivery options.

**Numeracy**

***Our 2020 data showed that:***

Term 4 2020 analysed data showed that 68% of students were achieving at or above the benchmark expectation at the end of term 4 2020.

**Ethnicity:**

At the end of term 2 2020, 65% of our female Māori students were achieving at or above the benchmark expectation compared to 50% at the end of term 4 2020. Our female Māori learners need to remain included in our 2021 target as this cohort is still tracking behind all others at 50%.

**Cohort:**

There has been a negative shift in the data for most of our Yr level cohorts (Yrs 1,2, 3, 5 and 7 cohorts now requiring interventions and closer monitoring of progress).

*Our data reflects the collective achievement of all our learners, including those with special needs.*

**2021 Target:**

'To increase the number of students (especially in the Yr 2, 3, 4, 6 and 8 cohorts in 2021), along with our Maori female students, achieving at or above the benchmark expectations'.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> <li>➤ 'SPRING into MATHS' resources and PLD for all teachers and teacher-aides in this programme which was then implemented schoolwide as relevant.</li> <li>➤ Integrated Maths (Number) data into our termly Literacy Data Meetings.</li> <li>➤ Continued use of the PaCT tool in Maths to support in further enhancing moderation processes.</li> <li>➤ Continued developing formative assessment systems to support learners knowing their next learning steps and developing their own agency.</li> <li>➤ Ensured external support (RTLB, MoE) sought in a timely manner for targeted learners who are not showing adequate progress over time.</li> <li>➤ Ongoing expectation of 'on top of teaching' with teacher aide resourcing to ensure teachers can effectively schedule these workshops (utilising time during 'Investigations and RAP' sessions).</li> <li>➤ Continued developing pedagogy around 'Effective Maths Teaching / Classrooms', including the implementation of the Matrix of Effective Teacher Practice.</li> <li>➤ Maths Lead Teacher identified.</li> <li>➤ Maths LT to facilitate some PLD (e.g. via <a href="https://nzmaths.co.nz/interactive-pd-modules">https://nzmaths.co.nz/interactive-pd-modules</a> )</li> <li>➤ Continued trial of MathsWhizz for all Yr 3+ students (Yr 3 of 3) with programme reviewed at the end of the year and LT report to the Principal and BOT to support either continuation beyond 2021 or to cease it's implementation..</li> <li>➤ Lead (or expert) Teacher of Maths to organise and facilitate workshops for parents/whānau - an overview of maths (stages, resources, ...).</li> <li>➤ Effectively and explicitly sharing learning progressions with students and parents (BUMP IT UP WALLS, etc)..</li> </ul>	<p>At the end of term 4 2021 our analysed data showed 61% of our students achieving at or above the benchmark expectations.</p> <p>Our target for 2021 was to raise achievement schoolwide (especially in the Yr 2, 3, 4, 6 and 8 cohorts and our Māori female students). Out of the identified cohorts the Yr 4 students were the only cohort to have made significant progress, enough to ensure they will not be a targeted cohort in 2022. Our targeted cohorts for 2022 will be our Yr 3, 4 and 7 students, with Māori female also remaining a target.</p> <p><i>Our data reflects the collective achievement of all our learners, including those with special needs.</i></p>	<p>Staff changes.</p> <p>Implications on students and families due to COVID19 Pandemic.</p>	<p><b>Achievement target for 2022:</b>  <i>'To increase the number of students (especially in the Yr 3, 4, and 7 cohorts in 2022), along with our Māori female students, achieving at or above the benchmark expectations'.</i></p>

<ul style="list-style-type: none"> <li>➤ In-school identification of expert teachers and provision for development of coaching and mentoring skills to build leadership capabilities in these practitioners.</li> <li>➤ Student survey (attitudes, experiences, perceived strengths/ weaknesses ....).</li> <li>➤ Identify teaching staff Professional Development needs and access appropriate PLD or in-school support.</li> <li>➤ Ongoing expectation of 'explicit teaching' of maths to meet the needs of individual learners.</li> <li>➤ Inquire into the possibility of being involved in DMIC from beginning of 2022.</li> </ul>			
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**Planning for next year (2022):**

- Take a 1 yr break from MathsWhizz (review use again for 2023 at the end of the year).
- Maths Lead Teacher (LT) identified.
- Yr 1 of 3 year DMIC contract
- Maths LT to organise/facilitate relevant PLD for staff (based on individual, schoolwide and/or data driven needs). This should include some PLD via <https://nzmaths.co.nz/interactive-pd-modules> .
- Lead (or expert) Teacher of Maths to organise and facilitate workshops for parents/whānau - an overview of maths (stages, resources, ...).
- Ongoing collection and analysis of Student Voice (attitudes, experiences, perceived strengths/ weaknesses ....), especially from 'Priority Learners'.
- Utilise the Longburn School [Effective Teaching/Learning Matrix](#) (now combining all areas of teaching the curriculum) to support the identification of PLD needs as a part of the Professional Growth Cycle.
- Identify current teaching staff Professional Development needs and access appropriate PLD or in-school support.
- Effectively and explicitly sharing learning progressions with students and parents (BUMP IT UP WALLS, etc)..
- Create opportunities to observe and share effective teaching practice with and of others, both within our school environment and within other relevant learning settings.
- Literacy and Numeracy Data Meetings held once a term (usually Week 2) during term time.
- Analysis of our new 'On Entry Survey' which includes a motor skills assessment, the 5 Week Survey, and after 1 Yr Survey data to ensure early intervention.
- Strong focus on the moderation and consistency of TJ's throughout the school.
- Integrated curriculum planning in line with NZC principles.
- Use of digital technologies to engage students/parents/whānau.
- Implementation and further development of the LSLA to ensure it enhances and supports the development and use of literacy and numeracy.
- Meetings with parents/caregivers for priority learners (end of each term)

**School Wide Actions as a result of analysing 2021 achievement data:**

- ✓ Shared ownership of 2022 Targets based on collaboratively unpacking 2021 Data.
- ✓ Target Learners have been identified within each class. These are students who achieved below or well below the Benchmark expectations in 2021 (Reading / Writing / Maths). These students' progress is tracked by the classroom teacher and monitored by the SENCo/Principal.
- ✓ Targeted intervention is required as part of all classroom literacy and maths programmes: This is based on a tiered support model.
- ✓ Teacher planning will document interventions being offered to each target learner and outcomes of these interventions in regards to progress of individual students.
- ✓ All teachers' individual 'Teaching as Inquiry' will have priority learners as their focus in literacy or numeracy.
- ✓ Literacy/Numeracy Data Meetings and HUB Meetings will have a major focus on discussing interventions and progress of individual targeted learners.