

# TE ARA KOROPIKO WEST SPREYDON SCHOOL

## Annual Report For the year ended 31 December 2021

Ministry Number: 3588  
Principal: Marriene Langton  
School Address: 147 Lyttelton Street, Christchurch  
School Phone: 03 338 8184  
School Email: admin@westspreydon.school.nz

### Members of the Board of Trustees

Name	Ceased
Abby Parsons	
Tim Hayward	
Michael Down	
Andrew Turner	Aug-21
Michelle Warburton	Oct-21
Jared Fretwell	Dec-21
Marriene Langton - Principal	

The term finishes except for the principal in September 2022.

## **Te Ara Koropiko West Spreydon School Table of Contents**

### Page

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expenses
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Cashflow Statement
6	Notes to the Financial Statements

### **Other Information**

Analysis of Variance

## Te Ara Koropiko West Spreydon 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.

Abbey Parsons

Full Name of Presiding Member

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Signature of Presiding Member

18 May 2022

Date:

Marriene Elizabeth Langton

Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

18 May 2022

Date:

**Te Ara Koropiko West Spreydon School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,659,931	2,560,642	2,415,676
Locally Raised Funds	3	125,865	3,000	36,700
Interest Earned		5,808	3,000	16,799
		<u>2,791,604</u>	<u>2,566,642</u>	<u>2,469,175</u>
<b>Expenses</b>				
Locally Raised Funds	3	40,448	33,500	27,877
Learning Resources	4	1,660,618	1,708,250	1,666,329
Administration	5	125,393	129,000	113,907
Finance Costs		692	-	351
Property	6	667,400	661,110	489,467
Depreciation	10	85,075	40,000	81,081
Loss on Disposal of Property, Plant and Equipment		-	-	2,362
		<u>2,579,626</u>	<u>2,571,860</u>	<u>2,381,374</u>
<b>Net Surplus / (Deficit)</b>		211,978	(5,218)	87,801
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>211,978</u>	<u>(5,218)</u>	<u>87,801</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.

**Te Ara Koropiko West Spreydon School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
<b>Balance at 1 January</b>	<u>1,756,829</u>	<u>1,756,829</u>	<u>1,600,778</u>
Total comprehensive revenue and expense for the year	211,978	(5,218)	87,801
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	68,250
Contribution - Ministry of Education school redevelopment	20 (340,060)	-	-
<b>Equity at 31 December</b>	<u>1,628,747</u>	<u>1,751,611</u>	<u>1,756,829</u>
Retained Earnings	1,628,747	1,751,611	1,756,829
Reserves	-	-	-
<b>Equity at 31 December 2021</b>	<u>1,628,747</u>	<u>1,751,611</u>	<u>1,756,829</u>

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.

## Te Ara Koropiko West Spreydon 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	445,509	71,970	119,759
Accounts Receivable	8	116,254	111,000	109,456
GST Receivable		70,831	-	-
Prepayments		6,285	500	622
Investments	9	230,013	700,000	704,775
		<u>868,892</u>	<u>883,470</u>	<u>934,612</u>
<b>Current Liabilities</b>				
GST Payable		-	-	267
Accounts Payable	11	360,929	128,000	133,212
Revenue Received in Advance	12	15,340	5,000	59,400
Finance Lease Liability - Current Portion	13	6,524	5,000	4,395
		<u>382,793</u>	<u>138,000</u>	<u>197,274</u>
<b>Working Capital Surplus or (Deficit)</b>		486,099	745,470	737,338
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,149,168	1,011,141	1,028,141
		<u>1,149,168</u>	<u>1,011,141</u>	<u>1,028,141</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	6,520	5,000	8,650
		<u>6,520</u>	<u>5,000</u>	<u>8,650</u>
<b>Net Assets</b>		<u>1,628,747</u>	<u>1,751,611</u>	<u>1,756,829</u>
<b>Equity</b>		<u>1,628,747</u>	<u>1,751,611</u>	<u>1,756,829</u>

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

## Te Ara Koropiko West Spreydon School Cash Flow Statement

For the year ended 31 December 2021

	2021	2021 Budget	2020
Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	634,526	535,642	627,616
Locally Raised Funds	123,464	3,000	36,700
Goods and Services Tax (net)	(71,098)	(267)	2,863
Payments to Employees	(257,996)	(247,775)	(305,551)
Payments to Suppliers	4,017	(267,533)	(185,959)
Interest Received	8,298	4,814	17,076
Funds Administered on Behalf of Third Parties	(44,060)	(54,400)	45,706
Net cash from / (to) the Operating Activities	397,151	(26,519)	238,451
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(200,060)	(23,000)	(26,631)
Purchase of Investments	-	-	(189,064)
Proceeds from Sale of Investments	474,762	4,775	-
Net cash from / (to) the Investing Activities	274,702	(18,225)	(215,695)
<b>Cash flows from Financing Activities</b>			
Contribution by the Ministry of Education - Furniture and Equipment	-	-	68,250
Finance Lease Payments	(6,043)	(3,045)	(5,524)
Contribution to Ministry of Education - School Redevelopment	(340,060)	-	-
Net cash from Financing Activities	(346,103)	(3,045)	62,726
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>325,750</b>	<b>(47,789)</b>	<b>85,482</b>
Cash and cash equivalents at the beginning of the year	7 119,759	119,759	34,277
<b>Cash and cash equivalents at the end of the year</b>	<b>7 445,509</b>	<b>71,970</b>	<b>119,759</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

# Te Ara Koropiko West Spreydon School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2021

#### a) Reporting Entity

Te Ara Koropiko West Spreydon School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view 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 PBE Accounting Standards (PBE IPSAS) 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 publically 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.

##### *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.



#### *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.

#### *Recognition of grants*

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

#### **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.

*Use of land and buildings grants* are recorded as revenue in the period the School uses the land and buildings. 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.

#### **Donations**

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

#### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

### **e) 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.

### **f) 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.

### **g) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### **h) 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.

### **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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense



in the Statement of Comprehensive Revenue and Expense.

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:	Years
Building improvements – Crown	40
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Leased	3
Library resources	10

#### **k) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

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

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

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

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

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

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

#### **o) Provision for Cyclical Maintenance**

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

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

#### **p) Funds Held in Trust**

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

**q) 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 measured at fair value through other comprehensive income" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, 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.

**r) 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.

**s) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**t) Services received in-kind**

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

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational grants	533,687	501,642	532,349
Teachers' salaries grants	1,504,159	1,505,000	1,445,590
Use of Land and Buildings grants	520,554	520,000	344,438
Other government grants	101,531	34,000	93,299
	<u>2,659,931</u>	<u>2,560,642</u>	<u>2,415,676</u>

The school has opted in to the donations scheme for this year. Total amount received was \$43,350 (2021 \$43,950).

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<i>Revenue</i>			
Donations & Bequests	89,183	-	17,979
Fees for Extra Curricular Activities	34,995	3,000	17,828
Trading	1,687	-	893
	<u>125,865</u>	<u>3,000</u>	<u>36,700</u>
<i>Expenses</i>			
Extra Curricular Activities Costs	39,708	33,500	24,792
Trading	740	-	-
Extra Curricular Activities Costs	-	-	3,085
	<u>40,448</u>	<u>33,500</u>	<u>27,877</u>
<i>Surplus for the year Locally raised funds</i>	<u>85,417</u>	<u>(30,500)</u>	<u>8,823</u>

## 4 Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	27,804	44,250	37,286
Employee Benefits - Salaries	1,618,695	1,620,000	1,623,078
Staff Development	14,119	44,000	5,965
	<u>1,660,618</u>	<u>1,708,250</u>	<u>1,666,329</u>

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,250	3,800	3,565
Board of Trustees Fees	3,735	5,000	4,400
Board of Trustees Expenses	3,997	6,200	7,259
Communication	5,852	5,700	8,811
Consumables	9,712	13,250	8,500
Operating Lease	95	2,500	1,740
Staff Expenses	18,794	20,700	22,599
Other	16,507	13,850	11,055
Employee Benefits - Salaries	61,451	58,000	45,978
	<u>125,393</u>	<u>129,000</u>	<u>113,907</u>

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,374	5,500	8,384
Cyclical Maintenance Provision	-	-	-
Grounds	4,926	6,800	9,232
Heat, Light and Water	23,284	22,000	23,847
Rates	6,570	6,000	6,343
Repairs and Maintenance	24,717	26,310	13,591
Use of Land and Buildings - Non-Integrated	520,554	520,000	344,438
Employee Benefits - Salaries	80,975	74,500	83,632
	<u>667,400</u>	<u>661,110</u>	<u>489,467</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 \$
Cash on Hand	500	500	500
Bank Accounts	445,009	71,470	119,259
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>445,509</u>	<u>71,970</u>	<u>119,759</u>

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

## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Debtors	2,401	-	-
Interest Accrued	324	1,000	2,814
Teacher Salaries Grant Receivable	113,529	110,000	106,642
	<u>116,254</u>	<u>111,000</u>	<u>109,456</u>
Receivables from Exchange Transactions	2,725	1,000	2,814
Receivables from Non-Exchange Transactions	113,529	110,000	106,642
	<u>116,254</u>	<u>111,000</u>	<u>109,456</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 with Maturities Greater than Three Months and No Greater than One Year	230,013	700,000	704,775

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Buildings	762,962	-	-	-	(17,913)	745,049
Furniture and Equipment	65,423	37,168	-	-	(17,690)	84,901
Information and Communication	42,994	75,438	-	-	(23,948)	94,484
Plant	123,604	82,584	-	-	(16,176)	190,012
Leased Assets	13,367	6,042	-	-	(5,458)	13,951
Library Resources	19,791	4,870	-	-	(3,890)	20,771
<b>Balance at 31 December 2021</b>	1,028,141	206,102	-	-	(85,075)	1,149,168

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	870,592	(125,543)	745,049	870,592	(107,630)	762,962
Furniture and Equipment	231,711	(146,810)	84,901	194,543	(129,120)	65,423
Information and Communication	300,863	(206,379)	94,484	225,425	(182,431)	42,994
Plant	327,604	(137,592)	190,012	245,020	(121,416)	123,604
Leased Assets	25,029	(11,078)	13,951	18,987	(5,620)	13,367
Library Resources	109,173	(88,402)	20,771	104,303	(84,512)	19,791
<b>Balance at 31 December</b>	1,864,972	(715,804)	1,149,168	1,658,870	(630,729)	1,028,141

## 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	240,159	10,000	18,295
Employee Benefits Payable - Salaries	113,529	110,000	106,642
Employee Benefits Payable - Leave Accrual	7,241	8,000	8,275
	<u>360,929</u>	<u>128,000</u>	<u>133,212</u>
Payables for Exchange Transactions	360,929	128,000	133,212
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u><u>360,929</u></u>	<u><u>128,000</u></u>	<u><u>133,212</u></u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held on Behalf of Third Parties	15,340	5,000	59,400
	<u>15,340</u>	<u>5,000</u>	<u>59,400</u>

## 13. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	6,524	5,000	4,395
Later than One Year and no Later than Five Years	6,520	5,000	8,650
Future Finance Charges	-	-	-
	<u>13,044</u>	<u>10,000</u>	<u>13,045</u>
<b>Represented by</b>			
Finance lease liability - Current	6,524	5,000	4,395
Finance lease liability - Term	6,520	5,000	8,650
	<u><u>13,044</u></u>	<u><u>10,000</u></u>	<u><u>13,045</u></u>

## 14. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
Landscaping	<i>in progress</i>	-	182,744	(522,804)	340,060	-
Totals		<u>-</u>	<u>182,744</u>	<u>(522,804)</u>	<u>340,060</u>	<u>-</u>
	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
Professional Services	<i>completed</i>	-	2,192	2,192	-	-
Playground	<i>completed</i>	-	2,275	2,275	-	-
Plumbing	<i>completed</i>	-	811	811	-	-
Totals		<u>-</u>	<u>5,278</u>	<u>5,278</u>	<u>-</u>	<u>-</u>

## 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.

Mr G Langton is the principals husband whose services have been used for website maintenance. Because the total value of all transactions is less than \$25,000 for the year, the Board is not required Ministry conflict of interest approval under section 103 of the Education Act 1989.

## 16. Remuneration

### Key management personnel compensation

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

	<b>2021</b> <b>Actual</b> <b>\$</b>	<b>2020</b> <b>Actual</b> <b>\$</b>
<i>Board Members</i>		
Remuneration	3,735	4,400
<i>Leadership Team</i>		
Remuneration	351,530	364,824
Full-time equivalent members	3	3
Total key management personnel remuneration	355,265	369,224
Total full-time equivalent personnel	3.00	3.00

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has a Property with 1 member that meet as required. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	<b>2021</b> <b>Actual</b> <b>\$000</b>	<b>2020</b> <b>Actual</b> <b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	1-10	1-10
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	0
	1	0

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	\$0	\$0
Number of People	-	-

**18. Contingencies**

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

**Holidays Act Compliance – schools payroll**

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

The Ministry'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.

**Contingent liability - cyclical maintenance**

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced. We also draw your attention to the line item "Reversal of provision" on page 13 where the School has reversed its provision for cyclical maintenance in note 13 because of this significant uncertainty.

**19. Commitments****(a) Capital Commitments**

As at 31 December 2021 the Board had no capital commitments.

(Capital commitments at 31 December 2020: nil)

**(b) Operating Commitments**

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

(a) operating lease of a photocopier

	2021 Actual \$	2020 Actual \$
No later than One Year	3,763	3,763
Later than One Year and No Later than Five Years	4,704	8,467
Later than Five Years	-	-
	8,467	12,230

## 20. Distribution of Equity

This balance related to the boards contribution towards the school redevelopment. Due to the original ministry budget for the redevelopment not being sufficient to cover all costs incurred, and in order to be able to complete the building project to the originally agreed specification, the Board contributed to cover any overspends or variations

## 21. Financial Instruments

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

### Cash and receivables

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	445,509	71,970	119,759
Receivables	116,254	111,000	109,456
Investments - Term Deposits	230,013	700,000	704,775
Total Cash and Receivables	791,776	882,970	933,990

### Financial liabilities measured at amortised cost

Payables	360,929	128,000	133,212
Lease Liability	13,044	10,000	13,045
Total Financial Liabilities Measured at Amortised Cost	373,973	138,000	146,257

## 22. 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 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.

### 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.

### 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.

## 23. Events After Balance Date

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

# Te Ara Koropiko West Spreydon School

## Analysis of Variance 2020

### Strategic Aim:

*Achievement:*

*High expectations for success for all*

- *Embed evidence based teaching and assessment practises*

*Adventure...*

*Strengthen creative teaching and learning (NB creative as pertains to strategy, process and thinking rather than lack of boundary / open play)*

- *Identify individual pathways and support the journey of each student*

### Annual Aim:

Utilise the PAC lead to:

- develop the PAC team and incorporate team leaders alongside Brent Langford
- release the PAC team to coach and mentor teachers through the PAC process
- input data twice a year into the PACT Tool and use that data to inform our TPJs



- establish Seesaw as our new reporting platform
- lead writing professional learning across the school
- scrutinise student achievement data to drive changes in teacher practice
- incorporate maths and literacy teaching as a key element of the new growth cycle
- provide professional learning to support teacher capability (Yolanda Soryl, Jill Eggleton, Sheena Cameron etc)
- ensure all teams/teachers have a bespoke yearly long term plan that addresses the requirements of the NZC writing curriculum and that they are tailored to the needs of the students in their care
- target key teachers in the school to lead literacy learning and innovation
- create a directory / repository of online and material literacy resources to support student learning
- provide professional development for the junior school around the "Better Start Literacy Approach"

Utilise the middle leaders to:

- establish team and school collaboration norms
- form collaborative pairs in order to improve teaching and assessment practices
- provide specific individual learning support programmes that meet the needs of children with learning difficulties
- identify and accelerate gifted and talented children

## Baseline Data:

40% (21/53) of Year 5 children are working below 34% (18/53) or well below 6% (3/53) the New Zealand curriculum level in writing  
22% (55/254) of all children are working below 16% (41/254) or well below 6% (14/254) the New Zealand curriculum level in writing  
27% (19/70) of Māori children are working below 16% (11/70) or well below 11% (8/70) the New Zealand curriculum level in writing



20% (30/143) of NZ/European/Pākehā children are working below 17% (25/143) or well below 3% (5/143) the New Zealand curriculum level in writing  
27% (33/120) of male children are working below 19% (23/120) or well below 8% (19/120) the New Zealand curriculum level in writing  
23% (10/44) of Year 6 children are working below 14% (6/44) or well below 9% (4/44) the New Zealand curriculum level in writing

## Targets 2021:

### Target 1:

6 of the 18 Year 6 children who are working below curriculum level expectations will have made accelerated progress and will be working within Level 3 in writing by the end of 2021. This includes our priority learners.

### Target 2:

1 of the 3 Year 6 children who are working well below curriculum level expectations will show accelerated progress through achieving their learning support goals in writing. This includes our priority learners.

### Target 3:

3 of the 11 Māori children who are working below curriculum level expectations will have made accelerated progress in writing by the end of 2021. This includes our priority learners.

### Target 4:

2 of the 5 Māori children who are working well below curriculum level expectations will show accelerated progress through achieving their learning support goals in writing. This includes our priority learners.



<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<ul style="list-style-type: none"> <li>Centrally Funded Professional Learning for all teaching staff facilitated by Brent Langford (Evaluation Associates)</li> <li>Implemented the PAC process in Mathematics and began using the PACT tool to strengthen writing teaching practice</li> <li>PAC leaders led and supported teachers to grow and change in their teaching practice</li> <li>Jared and Marina attended team meetings to ensure consistency across our teaching team</li> <li>Jared and Marina ensured that data gathering, analysis and moderation was discussed every team meeting and then fed back at the Senior Leadership level</li> </ul>	<ul style="list-style-type: none"> <li>Our student achievement data showed a consistent high level of achievement in mathematics.</li> <li>Writing data continues to show low levels of achievement despite the fact that we have very able writers.</li> </ul> <p>In 2020 we saw:</p> <ul style="list-style-type: none"> <li>Increased knowledge and skill around gathering assessment information and using the PaCT Tool for mathematics</li> <li>Teacher's curriculum knowledge and assessment gathering processes in mathematics strengthened</li> <li>clear understanding, as a</li> </ul>	<ul style="list-style-type: none"> <li>We made a decision at the beginning of the year to focus on one area in order to guarantee a shift in student achievement data. We are confident that our learning will translate into the writing curriculum and that we will see noticeable shifts in our writing student achievement data next year.</li> <li>The implementation of the PAC process and the PACT Tool in mathematics</li> <li>Teachers took risks and weren't afraid to be vulnerable</li> <li>Professional development Brent Langford (Evaluation Associates)</li> <li>Robust induction programme</li> </ul>	<ul style="list-style-type: none"> <li>Continue to closely monitor the embedded mathematics curriculum to ensure consistency</li> <li>Transfer our PAC knowledge to the writing curriculum</li> <li>enter judgements on both maths and writing onto the PACT</li> <li>increase confidence in our ability to implement the writing curriculum</li> <li>review our data gathering and judgement making processes in writing</li> <li>Continue to work with Brent Langford</li> </ul>



<ul style="list-style-type: none"> <li>● SENCO responsibilities were brought into the senior leadership team</li> <li>● Provided 'collaboration' professional development for teaching staff</li> <li>● Provided students with opportunities to learn from home during the COVID-19 pandemic</li> </ul>	<p>staff, of how to make a TPJ and what we expect as a school in mathematics</p> <ul style="list-style-type: none"> <li>● learning support programmes distributed based on data and the needs of individuals</li> <li>● teachers scaffold home learning in order to provide access to all</li> <li>● many children flourish in their home learning during the COVID-19 lockdown</li> </ul>	<p>for new staff members</p> <ul style="list-style-type: none"> <li>● Team leaders actively led robust conversations about teaching and learning based on student achievement data</li> <li>● clear vision and focus on progress and achievement</li> <li>● Teachers confidently identified next learning steps in mathematics by utilising the Learning Progression Frameworks (LPFs)</li> </ul>	<p>(Evaluation Associates) around Writing</p>
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### Origin Sport at Te Ara Koropiko West Spreydon School in 2021:

2021 saw some changes in Origin Sport's involvement at Te Ara Koropiko West Spreydon School to align with the Healthy Active Learning initiative the school has become part of through Sport Canterbury. Previous years has seen Origin Sport delivering weekly 30-minute sessions to each Year 3-4 classes but in 2021 we were involved with every student at the school at some stage throughout the year.

Term 1 saw us provide an Invasion Games module to all the senior students to help reinforce what the teachers were already delivering & to add value in preparation for their involvement at the Primary Sport Canterbury tournaments they would then go on to participate in during Term 2 & 3. Ultimate Frisbee was used to help developed the children's spatial awareness & teamwork skills. Term 1 also saw Origin Sport present when the schools Physical Activity Leaders (PALS) received their training to learn how to run lunchtime activities for their schoolmates.

Term 2 was spent working with the middle school & once again Invasion Games were primarily the focus to coincide with their involvement in the popular winter sport codes. End Ball, a modified Netball game, was a favourite with the tamariki.

Term 3 was spent with the junior syndicate with fundamental movement & sport skills cover across the term. Unfortunately, wet weather (coupled with a lack of indoor facilities at the time) and a 3-week Covid Level 3 Lockdown resulted in an irregular term of activity.

To start Term 4 the PALS helped deliver some additional sessions alongside Origin Sport, to the juniors, to help make up for lost time in Term 3. These PALS then went on to provided 3 afternoons of modified Athletics to the Year 0-2's, Year 3-4's & finally their peers. Time was also spent with these PALS to learn important parts of coaching such as questioning, how to quickly modify games dependent on the participants age & ability, and how to deliver quick, concise instructions to insure maximum time on task.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE ARA KOROPIKO WEST SPREYDON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Ara Koropiko West Spreydon School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 16, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 18 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the Board of Trustees Listing, Statement of Responsibility and the information included on pages 17 to 22, 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.



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





# Te Ara Koropiko West Spreydon School

## Annual Report 2021





# **Board of Trustees 2021**

**School Board Chairperson:** Abbey Parsons

**Deputy School Board Chairperson:** Tim Hayward

**School Board Member and Principal:** Marriene Langton

**Parent Elected School Board Member:** Michael Downs

**Parent Elected School Board Member:** Michelle Warburton

**Parent Elected School Board Member:** Jodi Apiata

**Parent Elected School Board Member:** Andrew Turner

**Staff Elected School Board Member:** Jared Fretwell

## **Te Ara Koropiko**

## **West Spreydon School**

## **Analysis of Variance 2021 Data**



<u>Areas of success and strength - based on data</u>			
<u>2021 Data</u>	<u>Summary of what we have done</u>	<u>The following interventions were put in place</u>	<u>Where to next</u>
<b>Reading</b>			
<p>81.6% (116/142) of all male children are achieving at or above the New Zealand curriculum level in reading</p> <p>81.9% (131/160) of all female children are achieving at or above the New Zealand curriculum level in reading</p> <p>81.8% (247/302) of all children are achieving at or above the New Zealand curriculum level in reading</p> <p>92.4% (12/13) of all male Asian children are achieving at or above the New Zealand curriculum level in reading</p> <p>85.1% (23/27) of all Asian children are achieving at or above the New Zealand curriculum level in reading</p> <p>100% (8/8) of all female MELAA children are achieving at or above the New Zealand curriculum level in reading</p> <p>85.8% (12/14) of all MELAA children are achieving at or above the New Zealand curriculum level in reading</p> <p>86.5% (64/74) of all male NZ/European/Pākehā children are achieving at or above the New Zealand curriculum level in reading</p> <p>92.3% (72/78) of all female NZ/European/Pākehā children are achieving at or above the New Zealand curriculum level in reading</p>	<ul style="list-style-type: none"> <li>- Junior school (Puna Hao) have engaged in intensive PD for Better Start Literacy</li> <li>- Junior school (Puna Hao) teachers have engaged in the material and readers supplied to our school</li> <li>- We held whānau meetings around the new Better Start programme</li> <li>- Puna Hao completed a research paper around Better Start intervention</li> <li>- Junior teachers engaged in online reading and research</li> <li>- The Better Start Literacy data is outstanding and shows that children are making incredible progress. We are also tracking higher than comparative schools.</li> <li>- **** See attached data</li> <li>- Teachers provided</li> </ul>	<p>Better Start - Structured Literacy approach and Tier 2 lessons</p> <p>5 plus - individualized programme</p> <p>7 plus - group based programme</p> <p>AVAIIII - increases student's abilities in comprehension, fluency, vocabulary, spelling</p> <p>Book Club extension - Student reading novels at their level</p> <p>Quick 60</p> <p>Early Words</p> <p>ESOL</p>	<p>Transferring our PACT knowledge into the reading curriculum</p> <p>To enter judgements for reading, writing and maths onto the online PACT tool</p> <p>Moderation to take place across teams and before it is entered on PACT</p> <p>Review our data gathering and judgment making process in reading</p> <p>Review our reporting to parents via Seesaw</p> <p>Establish effective</p>





<p>89.4% (136/152) of all NZ/European/Pākehā children are achieving at or above the New Zealand curriculum level in reading</p>	<p>students with opportunities to learn from home during the COVID-19 pandemic</p> <ul style="list-style-type: none"> <li>- Puna Paranui supported our capable readers in an extension book club programme. Each student had a role to play</li> <li>- SLT ensured that data gathering, analysis and moderation was discussed in every team meeting and then fed back at Middle Leaders meetings.</li> <li>- Senior Leadership (DP and AP) attended team meetings to ensure consistency across teaching teams</li> </ul>	<p>Reading Recovery RTL B support Speech and Language Therapist (MOE)</p>	<p>and engaging online learning during the Covid-19 pandemic</p> <p>Maintaining the Better Start Literacy Approach and continuing to upskill teacher knowledge</p>
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**Maths**

<p>90.9% (129/142) of all male children are achieving at or above the New Zealand curriculum level in maths</p> <p>85.1% (136/160) of all female children are achieving at or above the New Zealand curriculum level in maths</p> <p>87.8% (265/302) of all children are achieving at or above the New Zealand curriculum level in maths</p>	<ul style="list-style-type: none"> <li>- Teachers implemented the PAC process in Mathematics and began using the PACT tool to strengthen teaching practice</li> <li>- Conversations about target children making shift continued to be a focus for team meetings</li> </ul>	<p>TA supporting children with number knowledge</p> <p>PAC process for target children</p>	<p>Part of the Kahukura Professional Development Cluster. 'Just in time Maths'</p>
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<p>80% (28/35) of male Māori children are achieving at or above the New Zealand curriculum level in maths</p> <p>80.9% (34/42) of female Māori children are achieving at or above the New Zealand curriculum level in maths</p> <p>80.5% (62/77) of all Māori children are achieving at or above the New Zealand curriculum level in maths</p> <p>85.7% (12/14) of male Pasifika children are achieving at or above the New Zealand curriculum level in maths</p> <p>100% (13/13) of male Asian children are achieving at or above the New Zealand curriculum level in maths</p> <p>85.7% (12/14) of female Asian children are achieving at or above the New Zealand curriculum level in maths</p> <p>92.6% (25/27) of all Asian children are achieving at or above the New Zealand curriculum level in maths</p> <p>100% (6/6) of male MELAA children are achieving at or above the New Zealand curriculum level in maths</p> <p>100% (8/8) of female MELAA children are achieving at or above the New Zealand curriculum level in maths</p> <p>100% (14/14) of all MELAA children are achieving at or above the New Zealand curriculum level in maths</p> <p>94.6% (70/74) of male NZ European/Pākehā children are</p>	<ul style="list-style-type: none"> <li>- Teams continued to collect consistent data across the school</li> <li>- Number knowledge was a focus for the learning development roster.</li> </ul>		
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<p>achieving at or above the New Zealand curriculum level in <b>maths</b></p> <p>91% (71/78) of female <b>NZ European/Pākehā</b> children are achieving at or above the New Zealand curriculum level in <b>maths</b></p> <p>92.8% (141/152) of all <b>NZ European/Pākehā</b> children are achieving at or above the New Zealand curriculum level in <b>maths</b></p>			
<b>Writing</b>			
<p>80.2% (114/142) of all <b>male</b> children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>83.8% (134/160) of all <b>female</b> children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>82.1% (248/302) of all children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>100% (13/13) of <b>male Asian</b> children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>92.9% (13/14) of <b>female Asian</b> children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>96.3% (26/27) of all <b>Asian</b> children are achieving at or above the New Zealand curriculum level in <b>writing</b></p>	<ul style="list-style-type: none"> <li>- Centrally Funded Professional Learning for all teaching staff facilitated by Brent Langford (Evaluation Associates) <ul style="list-style-type: none"> <li>- Began using the PACT tool to strengthen writing teaching practice in term 2 onwards</li> <li>- PAC leaders led and supported teachers to reflect and grow in their teaching practice</li> <li>- SLT attended team meetings to ensure consistency across our teaching team</li> <li>- SLT ensured that data gathering, analysis and moderation was discussed</li> </ul> </li> </ul>	<p><a href="#">Writing Target 2021</a></p> <p>Part of the impact analysis cycle</p> <p>Engaging writing programme was put in place for reluctant writers</p> <p>RLTB support to engage with writing</p> <p>TA assisting children with blends and CVC words</p> <p>Casey Caterpillar</p> <p>Chromebook used for</p>	<p>Continue to work with Brent Langford (Evaluation Associates) around Writing</p> <p>Moderation to take place across teams and before it is entered on PACT</p>



<p>100% (6/6) of male MELAA children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>100% (8/8) of female MELAA children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>100% (14/14) of all MELAA children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>85.1% (63/74) of male NZ European/Pākehā children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>88.4% (69/78) of female NZ European/Pākehā children are achieving at or above the New Zealand curriculum level in <b>writing</b></p> <p>86.9% (132/152) of all NZ European/Pākehā children are achieving at or above the New Zealand curriculum level in <b>writing</b></p>	<p>every team meeting and then fed back at the Senior Leadership level</p> <ul style="list-style-type: none"> <li>- Provided 'collaboration' professional development for teaching staff</li> <li>- Engaging writing units to prompt writing opportunities</li> </ul>	<p>speech to text function</p>
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<b>Areas for Development - based on data</b>		
<b>2021 Data</b>	<b>What interventions were put in place</b>	<b>Where to next</b>
<p><b>Reading</b>            30.9% (13/42) of female Māori children are working below or well below the expected curriculum level in reading.            21.4% (9/42) below            9.5% (4/42) well below</p>	<ul style="list-style-type: none"> <li>- AVAILLL - increases student's abilities in comprehension, fluency, vocabulary, spelling</li> <li>- Better Start Literacy tier 2 group teaching</li> </ul> <p>Female Māori - below - 13            2 of the above children received 7plus</p>	<p>Ensure that 2022 teachers are aware of the needs and children are identified and taught accordingly</p>



<p>33.4% (5/15) of female Pasifika children are working below or well below the expected curriculum level in reading. 26.7% (4/15) below 6.7% (1/15) well below</p> <p>33.3% (2/6) of male MELAA children are working below the expected curriculum level in reading.</p> <p>66.6% (2/3) of female Other children are working below or well below the expected curriculum level in reading. 33.3% (1/3) below 33.3% (1/3) well below</p> <p>66.6% (2/3) of all Other children are working below or well below the New Zealand curriculum level in reading. 33.3% (1/3) below 33.3% (1/3) well below</p>	<p>intervention</p> <ul style="list-style-type: none"> <li>- 7 of the above children received 5plus intervention</li> <li>- 3 of the above children received Early Words intervention</li> <li>- 1 of the above children received Quick60</li> <li>- 3 of the above children received tier 2 BSLA</li> </ul> <p>Female other / All other - 2</p> <ul style="list-style-type: none"> <li>- 1 of the above children received Tier 2 BSLA and ESOL support</li> <li>- 1 of the above children received RTLB support with all curriculum areas</li> </ul> <p>Male MELAA - 2</p> <ul style="list-style-type: none"> <li>- 1 of the above children received 5plus and Reading Recovery support</li> </ul> <p>Pasifika Female - 5</p> <ul style="list-style-type: none"> <li>- 2 of the above children received 5plus</li> <li>- 2 of the above children received 7plus</li> <li>- 2 of the above children received ESOL support</li> </ul>	<p>Use the PACT tool to enter reading judgements</p>
<p><u>Maths</u> 33.3% (5/15) of female Pasifika children are working below the expected curriculum level in maths. 33.3% (5/15) below</p>	<ul style="list-style-type: none"> <li>- Entered judgements on maths PACT tool</li> <li>- Used the PACT results to inform teaching</li> <li>- Teachers have had robust conversations and professional development using PACT</li> <li>- TA supporting with number knowledge</li> <li>- Seesaw activities set for the different age</li> </ul>	<p>Continue to closely monitor the embedded mathematics curriculum to ensure consistency</p>



<p>66.6% (2/3) of female Other children are working below or well below the New Zealand curriculum level in maths. 33.3% (1/3) below 33.3% (1/3) well below</p> <p>66.6% (2/3) of all Other children are working below or well below the New Zealand curriculum level in maths. 33.3% (1/3) below 33.3% (1/3) well below</p>	<p>range and abilities</p> <ul style="list-style-type: none"> <li>- Mixed ability grouping / rich tasks</li> </ul> <p>Female Pasifika - below - 5</p> <ul style="list-style-type: none"> <li>- 4 of the above children received TA interventions to build their number knowledge</li> <li>- 3 of the above children received ESOL support</li> </ul> <p>Other / Female - 2</p> <ul style="list-style-type: none"> <li>- 2 of the above children received TA interventions to build their number knowledge</li> <li>- 1 of the above children received ESOL support</li> </ul>	<p>'Just in time Maths' is evident in the daily maths programme</p> <p>Continue to monitor children's progress within team meetings</p>
<p><b>Writing</b></p> <p>37.1% (13/35) of male Māori children are working below or well below the New Zealand curriculum level in writing. 31.4% (11/35) below 5.7% (2/35) well below</p> <p>33.3% (5/15) of female Pasifika children are working below the New Zealand curriculum level in writing.</p> <p>31% (9/29) of all Pasifika children are working below the New Zealand curriculum level in writing.</p> <p>66.6% (2/3) of female Other children are working below or well below the New Zealand curriculum level in writing 33.3% (1/3) below 33.3% (1/3) well below</p>	<ul style="list-style-type: none"> <li>- Entering writing judgements onto PACT</li> <li>- Senior School (Puna Paranui) engaged in the AVAILL programme and ran this across their team focusing on spelling and root words (prefix and suffix ) Semnim</li> <li>- Junior school (Puna Hao) teachers are following the BSLA phonics teaching. Explicit links are made between phonics and writing</li> </ul> <p>Māori - well below / below - 13</p> <ul style="list-style-type: none"> <li>- 2 of the above children have identified behavioural needs and well-being priorities</li> <li>- 3 of the above children received Reading Recovery support</li> <li>- 3 of the above children received 5plus intervention</li> <li>- 2 of the above children received global</li> </ul>	<p>Continue to increase confidence in our ability to implement the writing curriculum</p> <p>Continue to work with Brent Langford (Evaluation Associates) around Writing</p> <p>2022 target children are included in the next impact cycles school wide</p>



	<p>RTL B support</p> <ul style="list-style-type: none"> <li>- 1 of the above children received 7plus intervention</li> </ul> <p>Other - well below /below -2</p> <ul style="list-style-type: none"> <li>- 1 of the above children received RTL B support and 7plus intervention</li> <li>- 1 of the above children received ESOL and Early Words</li> </ul> <p>Pasifika - below - 9</p> <ul style="list-style-type: none"> <li>- 6 of the above children received ESOL Support</li> <li>- 2 of the above children received 5plus intervention</li> <li>- 6 of the above children received 7plus intervention</li> <li>- 3 of the above children were part of the impact writing cycle for their classes</li> </ul>	<p>Sadly the biggest impact on progress is truancy. We have continued to engage with pastoral care, K3, and Oranga Tamariki to try to get our tamariki to attend school on time, every day.</p> <p>Partnership with parents is a key to success and on many occasions we must find ways to work around that for the sake of the child, when we cannot get engagement.</p>
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## Targets 2022

These children will be included in a wider target group. Data has shown us that if we focus on the target child and 4 or 5 other children at the same level, then we will see a much wider shift school wide than just the 17 targeted children .

1.	10/28 (35.7%) <b>male Māori</b> children who are working <b>below</b> the curriculum level expectations will have made accelerated progress in writing by the end of 2022. These children will be working at the expected level of the curriculum for their age.
2.	3/7 (42.8%) <b>female Pasifika</b> children who are working <b>below</b> the curriculum level expectations will have made accelerated progress in writing by the end of 2022. These children will be working at the expected level of the curriculum for their age.
3.	3/13 (23.1%) <b>male Pasifika</b> children who are working <b>below</b> the curriculum level expectations will have made accelerated progress in writing by the end of 2022. These children will be working at the expected level of the curriculum for their age.
4.	1/2 (50%) <b>female other</b> child who is working <b>below</b> the curriculum level expectations will have made accelerated progress in writing by the end of 2022. This child will be working at the expected level of the curriculum for her age.





### **KiwiSport Funding**

Our school has maximized KiwiSport funding in a myriad of ways to ensure that our children have every opportunity to be active and healthy. The completion of a top range outdoor landscaping project has contributed significantly to extending opportunities for designed and creative play for all students. Our bike track, Gaga Dodgeball pit, sand pit, all weather turf, new playground, outdoor theatre, dance floor, the Bluetooth Sound System and nature play areas are a brilliant addition to our new school. The foresight of successive boards and the planning and vision of the Senior Leadership team have made this dream possible.

We continue to employ a sports coach who raises the skills and experiences of the children at Years 3 and 4. The skill base and exposure to a number of sports means that our tamariki have broader choices at Years 5 and 6.

### **Origin Sport at Te Ara Koropiko West Spreydon School in 2021:**

2021 saw some changes in Origin Sport's involvement at Te Ara Koropiko West Spreydon School to align with the Healthy Active Learning initiative the school has become part of through Sport Canterbury. Previous years have seen Origin Sport delivering weekly 30-minute sessions to each Year 3-4 classes but in 2021 we were involved with every student at the school at some stage throughout the year.

Term 1 saw us provide an Invasion Games module to all the senior students to help reinforce what the teachers were already delivering & to add value in preparation for their involvement at the Primary Sport Canterbury tournaments they would then go on to participate in during Term 2 & 3. Ultimate Frisbee was used to help develop the children's spatial awareness & teamwork skills. Term 1 also saw Origin Sport present when the schools Physical Activity Leaders (PALS) received their training to learn how to run lunchtime activities for their schoolmates.

Term 2 was spent working with the middle school & once again Invasion Games were primarily the focus to coincide with their involvement in the popular winter sport codes. End Ball, a modified Netball game, was a favourite with the tamariki.

Term 3 was spent with the junior syndicate with fundamental movement & sport skills covered across the term. Unfortunately, wet weather (coupled with a lack of indoor facilities at the time) and a 3- week Covid Level 3 Lockdown resulted in an irregular term of activity.



To start Term 4 the PALS helped deliver some additional sessions alongside Origin Sport, to the juniors, to help make up for lost time in Term 3. These PALS then went on to provide 3 afternoons of modified Athletics to the Year 0-2's, Year 3-4's & finally their peers. Time was also spent with these PALS to learn important parts of coaching such as questioning, how to quickly modify games dependent on the participants age & ability, and how to deliver quick, concise instructions to ensure maximum time on task.

