## **South Auckland SDA School**

### **ANNUAL REPORT**

### FOR THE YEAR ENDED 31 DECEMBER 2021

Ministry Number: 4140

**Principal:** Maxine Tau

School Address: 42A Puhinui Road, Auckland

School Postal Address: PO Box 23598, Manukau, 2155

**School Phone:** 09 278 6055

School Email: office@sasda.school.nz

Accountant / Service Provider: School Finance Hub

## **South Auckland SDA School**

Annual Report - For the year ended 31 December 2021

#### Index

Page	Statement
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#### **Financial Statements**

- 1 Statement of Responsibility
- 2 Statement of Comprehensive Revenue and Expense
- 3 Statement of Changes in Net Assets/Equity
- 4 Statement of Financial Position
- 5 Statement of Cash Flows
- 6 19 Notes to the Financial Statements

#### **Other Information**

Analysis of Variance

Kiwisport

# South Auckland SDA 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.

Mety Tariau	Marshe Rose Tau.
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
25/08/22	25/08/22
Date:	Date: /

# **South Auckland SDA School Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,807,107	2,098,836	2,335,397
Locally Raised Funds	3	46,914	52,000	39,640
Use of Proprietor's Land and Buildings		555,029	888,047	888,047
Interest Income		7,158	5,000	19,449
	-	3,416,208	3,043,883	3,282,533
Expenses				
Locally Raised Funds	3	61,693	52,800	42,921
Learning Resources	4	1,849,908	1,561,935	1,767,430
Administration	5	539,312	282,437	239,058
Finance		3,731	3,731	5,285
Property	6	692,045	1,036,887	1,041,886
Depreciation	11	88,295	90,000	87,897
Loss on Disposal of Property, Plant and Equipment		1	-	2,900
	_	3,234,985	3,027,790	3,187,377
Net Surplus / (Deficit) for the year		181,223	16,093	95,156
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year	- -	181,223	16,093	95,156

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



# South Auckland SDA School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,013,209	1,013,209	907,083
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education		181,223	16,093	95,156
Contribution - Furniture and Equipment Grant		12,063	-	10,970
Equity at 31 December	_	1,206,495	1,029,302	1,013,209

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.



# **South Auckland SDA School Statement of Financial Position**

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets	_			
Cash and Cash Equivalents	7	207,120	82,961	164,360
Accounts Receivable	8	134,694	143,140	144,312
GST Receivable		11,205	13,000	13,407
Prepayments	0	- 0.454	1,000	1,007
Inventories	9	3,151	4,500	4,870
Investments	10	800,000	675,000	671,221
	_	1,156,170	919,601	999,177
Current Liabilities				
Accounts Payable	12	189,078	182,500	208,230
Revenue Received in Advance	13	-	<del>-</del>	2,442
Finance Lease Liability	15	17,937	17,937	16,486
	_	207,015	200,437	227,158
Working Capital Surplus/(Deficit)		949,155	719,164	772,019
Non-current Assets			070.457	0.40 =0.4
Property, Plant and Equipment	11 _	323,659	376,457	316,704
		323,659	376,457	316,704
Non-current Liabilities				
Provision for Cyclical Maintenance	14	50,318	50,318	41,576
Finance Lease Liability	15	16,001	16,001	33,938
	_	66,319	66,319	75,514
Net Assets	_ =	1,206,495	1,029,302	1,013,209
	_	1 000 105	4 000 000	4.040.000
Equity	_	1,206,495	1,029,302	1,013,209

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



## **South Auckland SDA School Statement of Cash Flows**

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		899,601	1,832,770	836,043
Locally Raised Funds		48,207	48,000	39,436
Goods and Services Tax (net)		2,202	(13,000)	(4,137)
Payments to Employees		(385,164)	(403,800)	(399,196)
Payments to Suppliers		(307,433)	(262,759)	(267,982)
Interest Paid		(3,731)	(3,731)	(5,285)
Interest Received		17,531	(7,000)	19,449
Net cash from/(to) Operating Activities		271,213	1,190,480	218,328
Cash flows from Investing Activities Proceeds from Sale of Property Plant & Equipment (and Intangibles Purchase of Property Plant & Equipment (and Intangibles) Purchase of Investments	3)	(1) (95,250) (128,779)	- (466,457) (675,000)	(2,900) (110,574) 9,063
Net cash from/(to) Investing Activities		(224,030)	(1,141,457)	(104,411)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,063	-	10,970
Finance Lease Payments		(16,486)	33,938	(23,934)
Net cash from/(to) Financing Activities		(4,423)	33,938	(12,964)
Net increase/(decrease) in cash and cash equivalents		42,760	82,961	100,953
Cash and cash equivalents at the beginning of the year	7	164,360	-	63,407
Cash and cash equivalents at the end of the year	7	207,120	82,961	164,360

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.



For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

#### a) Reporting Entity

South Auckland SDA 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.



For the year ended 31 December 2021

#### 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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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.



For the year ended 31 December 2021

#### 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 Proprietor 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 Proprietor are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment Information and communication technology Leased assets held under a Finance Lease Library resources 8-10 years 5 years Term of Lease 8 years



For the year ended 31 December 2021

#### k) Impairment of property, plant, and equipment

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 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.

#### I) 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 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.

#### n) Revenue Received in Advance

Revenue received in advance relates to fees received in advance 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

#### o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. 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.

#### p) Financial Instruments

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



For the year ended 31 December 2021

#### q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### r) Budget Figures

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

#### s) Services received in-kind

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



For the year ended 31 December 2021

2. Government Grants
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	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	<b>\$</b>	\$
Operational Grants	1,087,794	744,016	773,439
Teachers' Salaries Grants	1,608,366	1,270,135	1,499,354
Other MoE Grants	109,335	84,685	62,604
Other Government Grants	1,612	-	-
	2,807,107	2,098,836	2,335,397

The school has opted in to the donations scheme for this year. Total amount received was \$53,400.

#### 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	400	-	-
Fees for Extra Curricular Activities	26,366	25,000	3,172
Trading	14,802	3,000	16,429
Fundraising & Community Grants	973	20,000	18,343
Other Revenue	4,373	4,000	1,696
	46,914	52,000	39,640
Expenses			
Extra Curricular Activities Costs	46,658	47,000	22,235
Trading	15,035	-	13,555
Fundraising and Community Grant Costs	-	5,800	7,131
	61,693	52,800	42,921
Surplus / (Deficit) for the year Locally Raised Funds	(14,779)	(800)	(3,281)

#### 4. Learning Resources

•	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	34,428	55,100	33,687
Equipment Repairs	599	1,000	758
Library Resources	1,528	1,900	1,074
Employee Benefits - Salaries	1,793,537	1,478,935	1,719,299
Staff Development	19,816	25,000	12,612
	1,849,908	1,561,935	1,767,430

For the year ended 31 December 2021

#### 5. Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,329	6,800	6,914
Board Fees	2,170	5,000	2,910
Board Expenses	8,119	10,200	8,326
Healthy School Lunch Programme	281,600	-	-
Communication	6,602	6,000	5,191
Consumables	50,679	52,500	46,587
Operating Lease	(2,131)	-	(1,494)
Other	4,584	12,550	10,474
Employee Benefits - Salaries	165,903	174,500	146,686
Insurance	3,460	4,387	3,360
Service Providers, Contractors and Consultancy	10,997	10,500	10,104
·	539,312	282,437	239,058

#### 6. Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	33,661	37,800	33,767
Cyclical Maintenance Provision	13,255	12,740	5,389
Grounds	9,704	9,000	5,627
Heat, Light and Water	20,359	27,500	21,032
Repairs and Maintenance	21,560	26,000	24,560
Use of Land and Buildings	555,029	888,047	888,047
Security	579	800	679
Employee Benefits - Salaries	37,898	35,000	62,785
	692,045	1,036,887	1,041,886

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

#### 7. Cash and Cash Equivalents

	2021	2021	2020	
	Actual	Budget (Unaudited)	Actual	
	\$	\$	\$	
Bank Accounts	207,120	82,961	164,360	
Cash and cash equivalents for Statement of Cash Flows	207,120	82,961	164,360	

For the year ended 31 December 2021

8. /	<b>Acco</b>	unts	Recei	ivable
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2021	2021	2020
Actual	Budget (Unaudited)	Actual
\$	\$	\$
736	4,000	4,471
-	9,140	9,140
2,288	12,000	12,661
131,670	118,000	118,040
134,694	143,140	144,312
3,024	16,000	17,132
131,670	127,140	127,180
134,694	143,140	144,312
	Actual \$ 736 - 2,288 131,670 134,694 3,024 131,670	Actual (Unaudited) \$ \$ \$ 736

#### 9. Inventories

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	<b>\$</b>	\$
Stationery	3,151	4,500	4,870
	3,151	4,500	4,870

#### 10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
Current Asset	\$	<b>`</b> \$	\$
Short-term Bank Deposits	800,000	675,000	671,221
Total Investments	800,000	675,000	671,221

For the year ended 31 December 2021

#### 11. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV)
Furniture and Equipment	198,549	16,445	-	-	(40,377)	174,617
Information and Communication Technology	60,060	72,904	-	-	(28,829)	104,135
Leased Assets	49,117	-	-	-	(17,229)	31,888
Library Resources	8,978	5,902	(1)	-	(1,860)	13,019
Balance at 31 December 2021	316,704	95,251	(1)	-	(88,295)	323,659

The net carrying value of equipment held under a finance lease is \$31,888 (2020: \$49,117)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	611,170	(436,553)	174,617	594,724	(396,175)	198,549
Information and Communication Technology	330,564	(226,429)	104,135	257,661	(197,601)	60,060
Leased Assets	63,514	(31,626)	31,888	195,776	(146,659)	49,117
Library Resources	47,613	(34,594)	13,019	41,715	(32,737)	8,978
Balance at 31 December	1,052,861	(729,202)	323,659	1,089,876	(773,172)	316,704

#### 12. Accounts Payable

•	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	32,716	45,000	44,647
Accruals	6,630	5,000	4,609
Banking Staffing Overuse	-	-	26,680
Employee Entitlements - Salaries	132,905	118,000	118,040
Employee Entitlements - Leave Accrual	16,827	14,500	14,254
	189,078	182,500	208,230
Payables for Exchange Transactions	189,078	182,500	208,230
	189,078	182,500	208,230
The carrying value of payables approximates their fair value.			

For the year ended 31 December 2021

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	` <b>\$</b>	\$
Other	-	-	2,442
	-	-	2,442

14. Provision for	Cyclical	Maintenance
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14. Frovision for Cyclical Mannenance	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	<b>\$</b>	\$
Provision at the Start of the Year	41,576	41,576	43,463
Increase / (decrease) to the Provision During the Year	8,742	12,740	5,389
Use of the Provision During the Year		-	(7,276)
Provision at the End of the Year	50,318	54,316	41,576
Cyclical Maintenance - Term	50,318	50,318	41,576
	50,318	50,318	41,576

#### 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	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	20,218	20,218	20,218
Later than One Year and no Later than Five Years	17,188	17,188	37,406
Future Finance Charges	(3,468)	(3,468)	(7,740)
	33,938	33,938	49,884
Represented by			
Finance lease liability - Current	17,937	17,937	16,486
Finance lease liability - Term	16,001	16,001	33,398
	33,938	33,938	49,884

For the year ended 31 December 2021

#### 16. 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.

The Proprietor of the School (The New Zealand Seventh-Day Adventist Schools Association Limited) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$45,032 (2020: \$53,928). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds owing to the school by the proprietor are \$0, (2020: \$135).

For the year ended 31 December 2021

#### 17. 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 \$
Board Members Remuneration	2,170	2,910
Leadership Team Remuneration Full-time equivalent members	363,060 3	353,446 3
Total key management personnel remuneration	365,230	356,356

There are ten members of the Board excluding the Principal. The Board had held five full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) that meet as required respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	2021	2020	
	Actual	Actual	
Salaries and Other Short-term Employee Benefits:	\$000	\$000	
Salary and Other Payments	150 - 160	150 - 160	
Benefits and Other Emoluments	0 - 5	0 - 5	
Termination Benefits	-	-	

#### Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100 - 110	2 2	<u>-</u>

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

For the year ended 31 December 2021

#### 18. 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	2020
	Actual	Actual
Total	-	-
Number of People	_	_

#### 19. 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.

#### 20. Commitments

#### (a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreement for capital works.

(Capital commitments at 31 December 2020: \$nil)

#### 21. Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	207,120	82,961	164,360
Receivables	134,694	143,140	144,312
Investments - Term Deposits	800,000	675,000	671,221
Total Financial assets measured at amortised cost	1,141,814	901,101	979,893
Financial liabilities measured at amortised cost			
Payables	189,078	182,500	208,230
Finance Leases	33,938	33,938	50,424
Total Financial liabilities measured at amortised cost	223,016	216,438	258,654

2020

For the year ended 31 December 2021

#### 22. Events After Balance Date

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

#### 23. COVID 19 Pandemic on going implications

#### **Impact of Covid-19**

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

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

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

#### Impact on operations

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

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

#### **Reduction in locally raised funds**

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

#### Increased Remote learning additional costs

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



#### INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF SOUTH AUCKLAND SDA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### Crowe New Zealand Audit Partnership

Audit and Assurance Service

Level 29, 188 Quay Street Auckland 1010 PO Box 158 Auckland 1140 New Zealand

Tel +64 9 303 4586 Fax +64 9 309 1198

www.crowe.nz

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

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - o its financial position as at 31 December 2021; and
  - o 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 26 August 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.



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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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



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

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

Our responsibilities arises from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

Kurt Sherlock

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

K. 8656



## Analysis of Variance 2021

MOE: 4140

Principals Endorsement: Maxine Tau

Board of Trustee's Endorsement: Metu Tariau

Submission Date to the Ministry of Education: tbc

## Focus – Thriving focused Outcomes – Our Akonga

### **Engagement - Mathematics**

#### Strategic Aim:

All students are engaged in their learning, experience positive learning outcomes and achieve expected learning goals

All students die engaged in meir learning, experience positive learning outcomes and achieve expected learning goals						
Annual Aim:	Baseline Data:	Target				
Mathematics – DMI  Introduce culturally responsive practice in developing mathematical inquiry communities to improve all student outcomes in Mathematics.	<ul> <li>Year-end data for         Mathematics in 2020 show         57% of the school achieving         year end curriculum         expectations.</li> <li>Year 6 -8 cohorts show well         below 50% achievement at         the end of 2020</li> </ul>	<ul> <li>22 Year 7 students and 17 Year 8 students who achieved below curriculum expectation at the end of 2020 will accelerate progress to be at curriculum expectations for their cohort by the end of 2021</li> <li>School Appraisal Goal is met by all teachers - Accelerate progress in MATHEMATICS for students who did not meet curriculum expectations for the end of their year level or curriculum goals set.</li> </ul>				

#### **Actions**

- All teaching staff including SLT and SENCO engaged in PLD workshops after school on implementing daily DMIC lessons
- 4 in class support sessions were given in Term 1 and 2, with 2 given in term 3 by DMIC mentors. Feedback was provided.
- Online in class support was taken up by 3 staff members during covid lock downs
- Some staff attended DMIC online PLD during lock downs
- Teachers supported and used DMIC as part of online learning. MOE packs included DMIC problem solving books.

#### **Outcomes**

By the end of term 2, 2021, of the 22 year 7 students who were targeted for accelerated achievement, 9 had progressed, 11 had remained at the same achievement with 1 having regressed.

Of the 17 Year 8 students who were targeted for accelerated progress, by the end of Term 2, 2021, 10 had progress to be at expected achievement, 6 had made progress and were on track to reaching expected achievement and 1 had remained on the same level

Teachers progressed towards reaching school goal of accelerating progress for target students.

#### **Reasons for Variance**

- Transition between online learning and face to face learning was difficult for students who had limited access to a device at home to engage fully in learning.
- By the end of Term 4 all students had experienced disruption to learning due to COVID-19 responses. While being supported by Home Learning Packs and some school devices being distributed, engagement levels waned toward the end of Term 3 and throughout Term 4, particularly for our Year 7 and 8 students.
- Assessment of students learning was not done due to the inconsistency of engagement and access to devices while not at school.

#### **Evaluation:**

While efforts were made to ensure continued learning and during Covid19 responses, the disparity between those that could connect and those that couldn't impacted our ability to measure authentically progress and achievement in core subject areas. This will be something to consider for 2022 when the likelihood of further Covid 19 responses remains a concern.

### Engagement – Te Reo Māori

#### Strategic Aim:

All students are engaged in their learning, experience positive learning outcomes and achieve expected learning goals

Annual Aim:	Baseline Data:	Target
Te Reo Maori/Te Ao Maori  Increase student and staff engagement in tikanga maori and te reo maori through embedding of SASDA's pepeha, whakatauki and philosophy statement.  Evaluate SASDA's te reo maori programmes and teacher capabilities in Te Reo Maori.	<ul> <li>Te Reo Maori is mostly taught from Level 1 and generally is taught once a week</li> <li>Some teachers are confident to teach Te Reo Maori through to level 2 and into Level 3</li> </ul>	<ul> <li>Year 1-3 student achieve Level 1 and most of Level 2 of the NZ Te Reo Maori Curriculum</li> <li>Year 4-8 students achieve Level 1, 2 and beginning Level 3 of the NZ Te Reo Maori Curriculum</li> <li>Teacher capability increases through Level 1, 2 and beginning Level 3.</li> </ul>

#### **Actions**

- SASDA's pepeha, whakatauki and mission statement were part of planning and teaching.
- School Chaplain composed Pepeha song for the school to learn
- Lead teacher for Te Reo Maori was appointed and an action plan for 2021 was developed through consultation with the principal and key staff members.
   Consultation with Lead teacher's networks and iwi were also taken into consideration as part of the review.
- A review of SASDA's Te Reo Maori curriculum was started.
- 2 teacher workshops were well attended and facilitated by lead teacher and invited students.

#### Outcomes

Staff have gained confidence in reciting and using relevant whakatauki as well as the schools Pepeha, whakatauki and mission statement.

There has been an increase in the use of Te Reo Maori orally in the classroom and presentations.

Year 1-4 students are working mostly in Level 1 and are moving into Level 2 of the NZ Te Reo Maori Curriculum.

Year 5-8 students are competent with Level 1 and are working mostly in Level 2 of the NZ Te Reo Maori Curriculum.

#### Reasons for Variance

- Having a dedicated staff member to lead in Te Reo Maori has meant that specific actions were set to build teacher competencies and confidence
- Moving to online learning made it more difficult to measure progress, particularly when face to face through zoom sessions was limited in time.
- Covid 19 responses and restrictions just meant that a percentage of our school did not engage in learning for long periods of time.

**Evaluation:** In 2021 staff and students continued to use Te Reo within their capabilities. To increase our understanding of tikanga Maori and Te Reo Maori we will need to continue to develop strategic actions to increase daily use of te reo maori, taking into account the likelihood of changes in the delivery of learning due to Covid19.

### Engagement - Digital Technology

#### Strategic Aim:

All students are engaged in their learning, experience positive learning outcomes and achieve expected learning goals

Annual Aim:	Baseline Data:	Target
Digital Technology     Review and evaluate the schools e-learning strategic plan to include a progress of both plugged and unplugged digital technologies.     Develop 'maker spaces' in each hub to accommodate self-directed design and create.	<ul> <li>Lego Education pilot programme has begun in Year 2/3</li> <li>Increase in devices throughout the school with Year 7&amp;8 classes having one device per student.</li> <li>Digi-Tech team established and developing curriculum documentation with strategic planning in place</li> </ul>	<ul> <li>Increase devices available to Year 5/6</li> <li>Maker spaces for design technology, including plugged and unplugged, are established in each Hub</li> </ul>

#### **Actions**

- Create spaces in each Hub designed to support innovative and creative thing and design
- A review of the e-learning strategic plan had begun with plans to increase devices to year 5/6 cohort and begin replacing old devices particularly i-pads gen.2 which are no longer supported.
- Strategic planning to continue the progression and development of teaching and learning through digital technology

#### **Outcomes**

2 of the 5 hubs have designated 'maker spaces' with 1 hub regularly using theirs through a 'play based' approach.

Increase of devices for year 5/6 through strategic purchasing and replacing devices has seen an increase in digital capabilities for engagement in learning.

Lego Education continued with year 2/3 up until covid restrictions.

Strategic planning to support school wide progression and development of teaching and learning of digital technology did not progress further than initial discussions

#### **Reasons for Variance**

Time to resource and operated dedicated maker spaces throughout the school was cut short by Covid 19 responses. Also, with property development projects underway space for storage of equipment and furniture became problematic.

Most of the digi-tech team (2 out of the 3) were no longer actively involved in curriculum development having stepped down from full time teaching to part time teaching and relieving.

Due to covid 19 the focus became around availability of devices to ensure student had opportunities to engage in online learning

#### **Evaluation:**

Increasing of devices has enabled the Year 5-8 cohorts to operate close to a 1-1 ratio. This cycle of review will enable to keep the school current with the digital resources.

### Engagement – Learning Support

#### Strategic Aim:

All students are engaged in their learning, experience positive learning outcomes and achieve expected learning goals

Annual Aim:	Baselin	e Data	:									Target
Learning Support Review Learning Support allocation to allow for a responsive approach to supporting at risk learners in their learning context.	Learning Needs SASDA	Hearing	Speech	Inclass support funded	High Needs ORS	RLIT	RTLB	SWIS	ESOL	SENCO Support	Actual Number of students Supported per year	<ul> <li>All MOE funded students supported with in class support as well as specialized programmes.</li> <li>Allocation of Learning Support staff to be consistent and targeted to meet specific needs</li> </ul>
	2020	3	6	1	1	3	5	8	-	-	<mark>22</mark>	of at risk students including MOE funded students.

#### **Actions**

- Learning Assistant timetables were reviewed and distribution of support was spread to meet funded students as well as school identified 'at risk' students.
- Students who are ministry funded are allocated a Learning Assistant.
- Students with learning and behaviour needs are supported through referrals to RTLB service, RLit and SENCO.
- AP and SENCO collaborated to integrate Learning Assistants for in class Hub support.

#### **Outcomes**

 4 students who were funded by the MOE were supported by a Learning Assistant for the hours they

	2020	2021
Number of students receiving Learning Support	22	38

#### **Reasons for Variance**

An increase of students being supported by Learning support by the end of 2021 shows the schools ability to allocate time and resource effectively to meet the growing need of our learners.

#### Evaluation:

During Terms 1 and 2 allocation of Learning Support met the needs of MOE funded students as well as provided support for Hubs with identified learning and behaviour need children. During Alert level 3 and 4 Learning Support of funded students continued with Learning Assistants zooming in with Hub zooms as well.

were funded.

## Focus – Thriving focused Relationships – Our Whanau

## Engagement through attendance at home and at school.

#### Strategic Aim:

Increased Student Engagement through increased regular attendance in both school and home learning.

Annual Aim:	Baseline Data:	Target
<ul> <li>Inquire into trends for attendance and lateness and develop strategies to address causes for unjustified and intermittent absences</li> <li>Increase engagement of online learning through Class Dojo and Zoom during pandemic alert levels.</li> </ul>	<ul> <li>School attendance overall fluctuates between 80-90% each month.</li> <li>90% of our students are signed up to class DOJO</li> </ul>	<ul> <li>90% attendance for when school is open for instruction.</li> <li>80-100% engagement in Home Learning during pandemic levels</li> <li>100% of students have access to Class DOJO to support Home Learning.</li> </ul>

#### **Actions**

- Gather and collate data on attendance
- Identify families with students who have high frequent unexplained absences and intermittent absences
- Community consultation on attendance and lateness
- Explore strategies to address causes for unjustified and intermittent absences
- Review policies and procedures in consultation with stake holders.
- Increased engagement with online learning during pandemic alert levels.
- Conduct and inquiry to evaluate Homework practices and trends.

#### Outcomes

Data in Term 1 and 2 was gathered and families with frequent absences and lateness were identified. During Terms 3 and 4 data was gathered where children attending daily 'check-In' zooms and consistently posting homelearning on Class DOJO were marked present. In Term 4 there was a drop off of the number of students attending zoom sessions particularly in the Year 4-8 classes. Consultation with the community to review homework as well as address lateness and absenteeism did not take place.

#### Reasons for Variance

- Identifying families and trends around attendance was made easier through careful monitoring by our Admin team (included funded teacher aide to support admin in tracking families) and better use of our Student Management System – Musac Edge
- Classroom DOJO is a student learning platform that 98% of our parents are signed up to and are familiar with how to use it.
- Lack of devices in the home dedicated for children's learning became a key factor for children to connect with their learning during zooms. Most children were able to access their home learning through classroom DOJO or our school Facebook page.

#### Evaluation:

The school has platforms that are providing good connectivity with students and families through currently platforms. Lack of devices in the homes limited connectivity when learning from home is needed. Systems to track attendance and trends are established and providing information for the school to implement strategies to address unjustified and unexplained absences and lateness.

## Planned Actions for 2022

Titiro whakamuri kia aro whakamua

Engagement of our key stake holders to improve learning outcomes for our students will require better connectivity in current conditions. This means that we will need to consider:

- Increased and improved online Connectivity with students and families
- Improved learning platforms that are aligned and used both at home and at school
- Forums for consultation with whanau, students and stake holders to be established for both face to face and online scenarios
- Systems and procedures for data collection for learning and administration be reviewed and improved
- Support our 'at risk' students in transitioning back to school and support their learning should we move to distance learning.

#### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$5319.00 (excluding GST). The funding was once again supplemented by the school and spent on extra equipment, uniforms, assistance with transport and coaching training.