

# LAKE REREWHAKAAITU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 1787

**Principal:** Rick Whalley

**School Address:** 9 Ash Pit Road, Rerewhakaaitu

**School Postal Address:** 9 Ash Pit Road RD 3, Rotorua, 3073

**School Phone:** 07 366 6814

**School Email:** [office@lakerere.school.nz](mailto:office@lakerere.school.nz)

**Accountant / Service Provider:**

**Education  Services.**  
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# LAKE REREWHAKAITU SCHOOL

Annual Report - For the year ended 31 December 2021

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# Lake Rerewhakaaitu 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.

Mathew James Armer  
Full Name of Presiding Member

Ricky Whalley  
Full Name of Principal

MJA  
Signature of Presiding Member

R Whalley  
Signature of Principal

2/5/2023  
Date:

02/05/23  
Date:

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	1,080,679	805,226	844,259
Locally Raised Funds	3	43,328	67,120	66,252
Interest Income		685	3,000	4,981
		<u>1,124,692</u>	<u>875,346</u>	<u>915,492</u>
<b>Expenses</b>				
Locally Raised Funds	3	13,797	51,860	21,677
Learning Resources	4	749,942	541,292	557,730
Administration	5	95,925	50,913	36,911
Finance		518	230	496
Property	6	204,550	195,426	181,022
Depreciation	10	36,022	34,006	39,398
Loss on Disposal of Property, Plant and Equipment		169	-	-
		<u>1,100,923</u>	<u>873,727</u>	<u>837,234</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>23,769</b>	<b>1,619</b>	<b>78,258</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>23,769</u></b>	<b><u>1,619</u></b>	<b><u>78,258</u></b>

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

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

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>	440,945	332,221	362,687
Total comprehensive revenue and expense for the year	23,769	1,619	78,258
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	2,071	-	-
SNUP	8,362		
<b>Equity at 31 December</b>	475,147	333,840	440,945
Retained Earnings	475,147	333,840	440,945
<b>Equity at 31 December</b>	475,147	333,840	440,945

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.

**Lake Rerewhakaaitu School**  
**Statement of Financial Position**  
As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	335,200	109,952	227,631
Accounts Receivable	8	48,619	31,814	40,065
Prepayments		24,566	4,008	4,796
Investments	9	63,646	-	63,161
Funds owed for Capital Works Projects	15	-	-	38,519
		<u>472,031</u>	<u>145,774</u>	<u>374,172</u>
<b>Current Liabilities</b>				
GST Payable		19,799	5,603	10,914
Accounts Payable	11	71,242	66,004	132,115
Revenue Received in Advance	12	60,079	19	278
Provision for Cyclical Maintenance	13	-	9,365	-
Finance Lease Liability	14	4,048	3,534	3,795
		<u>155,168</u>	<u>84,525</u>	<u>147,102</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>316,863</b>	<b>61,249</b>	<b>227,070</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	210,385	275,883	231,122
		<u>210,385</u>	<u>275,883</u>	<u>231,122</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	48,667	-	9,766
Finance Lease Liability	14	3,434	3,292	7,481
		<u>52,101</u>	<u>3,292</u>	<u>17,247</u>
<b>Net Assets</b>		<u><u>475,147</u></u>	<u><u>333,840</u></u>	<u><u>440,945</u></u>
<b>Equity</b>		<u><u>475,147</u></u>	<u><u>333,840</u></u>	<u><u>440,945</u></u>

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

**Lake Rerewhakaaitu School**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		401,215	219,304	258,360
Locally Raised Funds		106,238	31,160	62,287
Goods and Services Tax (net)		8,728	-	5,311
Payments to Employees		(246,509)	(103,918)	(90,237)
Payments to Suppliers		(122,992)	(48,054)	(129,946)
Interest Paid		(518)	(230)	(496)
Interest Received		685	3,000	4,981
Net cash from/(to) Operating Activities		146,847	101,262	110,260
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(10,193)	-	(3,100)
Purchase of Investments		(486)	-	(497)
Proceeds from Sale of Investments		-	-	95,579
Net cash from/(to) Investing Activities		(10,679)	-	91,982
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,071	-	-
Finance Lease Payments		(2,314)	(1,577)	(2,754)
Funds Administered on Behalf of Third Parties		(28,356)	-	17,876
Net cash from/(to) Financing Activities		(28,599)	(1,577)	15,122
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>107,569</b>	<b>99,685</b>	<b>217,364</b>
Cash and cash equivalents at the beginning of the year	7	227,631	10,267	10,267
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>335,200</b>	<b>109,952</b>	<b>227,631</b>

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

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

# Lake Rerewhakaaitu School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Lake Rerewhakaaitu 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 13.



#### *Useful lives of property, plant and equipment*

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

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

#### **c) Revenue Recognition**

##### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

##### **Other Grants**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

##### **Donations, Gifts and Bequests**

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

##### **Interest Revenue**

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

#### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

**f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**h) Inventories**

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

**i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

**j) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

**Finance Leases**

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

**Depreciation**

Property, plant and equipment 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:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Textbooks	4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

## **k) Intangible Assets**

### *Software costs*

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

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

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

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

**p) Funds Held in Trust**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

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

**s) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**u) 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Operational Grants	180,925	172,208	184,029
Teachers' Salaries Grants	520,929	447,614	457,453
Use of Land and Buildings Grants	101,637	138,308	138,116
Other MoE Grants	244,955	13,722	34,121
Other Government Grants	32,233	33,374	30,540
	<u>1,080,679</u>	<u>805,226</u>	<u>844,259</u>

The school has opted in to the donations scheme for this year. Total amount received was \$11,250.

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	7,749	15,000	19,506
Fees for Extra Curricular Activities	7,617	15,160	10,859
Fundraising & Community Grants	7,697	12,000	17,007
School House	20,265	24,960	18,880
	<u>43,328</u>	<u>67,120</u>	<u>66,252</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	6,144	26,100	8,063
Trading	-	800	-
Fundraising & Community Grant Costs	697	-	3,002
School House	6,956	24,960	10,612
	<u>13,797</u>	<u>51,860</u>	<u>21,677</u>
<i>Surplus for the year Locally raised funds</i>	<u>29,531</u>	<u>15,260</u>	<u>44,575</u>

## 4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	21,469	24,900	34,922
Employee Benefits - Salaries	725,605	508,092	516,226
Staff Development	2,231	7,300	5,905
Equipment Repairs	637	1,000	677
	<u>749,942</u>	<u>541,292</u>	<u>557,730</u>



## 5. Administration

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,852	6,480	3,852
Board Fees	3,735	5,700	5,170
Board Expenses	4,156	4,360	1,314
Communication	3,355	3,420	2,344
Consumables	253	900	502
Other	24,505	3,100	1,746
Employee Benefits - Salaries	19,827	21,800	14,692
Insurance	773	500	811
Service Providers, Contractors and Consultancy	7,706	4,653	6,480
Healthy School Lunch Programme	27,763	-	-
	95,925	50,913	36,911

## 6. Property

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,978	2,500	1,776
Cyclical Maintenance Provision	38,901	2,878	(5,734)
Grounds	2,556	6,000	4,579
Heat, Light and Water	13,037	14,000	11,131
Rates	-	500	-
Repairs and Maintenance	23,139	9,600	9,548
Use of Land and Buildings	101,637	138,308	138,116
Security	-	-	150
Employee Benefits - Salaries	23,302	21,640	21,456
	204,550	195,426	181,022

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 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	335,200	109,952	227,631
Cash and cash equivalents for Statement of Cash Flows	335,200	109,952	227,631

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 \$
Receivables	9,887	1,580	4,424
Receivables from the Ministry of Education	-	-	419
Banking Staffing Underuse	-	2,924	-
Teacher Salaries Grant Receivable	38,732	27,310	35,222
	<u>48,619</u>	<u>31,814</u>	<u>40,065</u>
Receivables from Exchange Transactions	9,887	1,580	4,843
Receivables from Non-Exchange Transactions	38,732	30,234	35,222
	<u>48,619</u>	<u>31,814</u>	<u>40,065</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	63,646	-	63,161
Total Investments	<u>63,646</u>	<u>-</u>	<u>63,161</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	142,340	2,524	-	-	(12,044)	132,820
Furniture and Equipment	57,605	3,568	(169)	-	(13,651)	47,353
Information and Communication Technolog:	17,789	9,362	-	-	(6,142)	21,009
Leased Assets	10,998	-	-	-	(3,886)	7,112
Library Resources	2,390	-	-	-	(299)	2,091
<b>Balance at 31 December 2021</b>	<u>231,122</u>	<u>15,454</u>	<u>(169)</u>	<u>-</u>	<u>(36,022)</u>	<u>210,385</u>

The net carrying value of equipment held under a finance lease is \$7,112 (2020: \$10,998)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	471,572	(338,752)	132,820	469,786	(327,446)	142,340
Furniture and Equipment	229,033	(181,680)	47,353	227,372	(169,767)	57,605
Information and Communication Technolog:	111,956	(90,947)	21,009	102,594	(84,805)	17,789
Textbooks	16,788	(16,788)	-	16,788	(16,788)	-
Leased Assets	31,628	(24,516)	7,112	31,628	(20,630)	10,998
Library Resources	24,274	(22,183)	2,091	24,274	(21,884)	2,390
<b>Balance at 31 December</b>	<u>885,251</u>	<u>(674,866)</u>	<u>210,385</u>	<u>872,442</u>	<u>(641,320)</u>	<u>231,122</u>

**11. Accounts Payable**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	27,445	33,989	86,111
Accruals	3,851	3,741	5,723
Banking Staffing Overuse	-	-	4,098
Employee Entitlements - Salaries	38,732	27,310	35,222
Employee Entitlements - Leave Accrual	1,214	964	961
	<u>71,242</u>	<u>66,004</u>	<u>132,115</u>
Payables for Exchange Transactions	71,242	66,004	132,115
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>71,242</u>	<u>66,004</u>	<u>132,115</u>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Income in Advance	60,000	-	-
PTA	79	19	278
	<u>60,079</u>	<u>19</u>	<u>278</u>

**13. Provision for Cyclical Maintenance**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	9,766	6,487	15,500
Increase/(decrease) to the Provision During the Year	38,901	2,878	(5,734)
Provision at the End of the Year	<u>48,667</u>	<u>9,365</u>	<u>9,766</u>
Cyclical Maintenance - Current	-	9,365	-
Cyclical Maintenance - Term	48,667	-	9,766
	<u>48,667</u>	<u>9,365</u>	<u>9,766</u>



#### 14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	4,313	3,534	4,313
Later than One Year and no Later than Five Years	3,483	3,292	7,795
Future finance charges	(314)	-	(832)
	<u>7,482</u>	<u>6,826</u>	<u>11,276</u>
<b>Represented by</b>			
Finance lease liability - Current	4,048	3,534	3,795
Finance lease liability - Term	3,434	3,292	7,481
	<u>7,482</u>	<u>6,826</u>	<u>11,276</u>

#### 15. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Flexible Learning Space	212183	(31,672)	219,056	(187,384)	-	-
Heating & Lighting		(6,847)	-	6,847	-	-
Totals		<u>(38,519)</u>	<u>219,056</u>	<u>(180,537)</u>	<u>-</u>	<u>-</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

-  
-

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Flexible Learning Space	212183	3,262	87,942	(122,876)	-	(31,672)
Heating & Lighting		-	-	(6,847)	-	(6,847)
Totals		<u>3,262</u>	<u>87,942</u>	<u>(129,723)</u>	<u>-</u>	<u>(38,519)</u>

## 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.

## 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 \$
<i>Board Members</i>		
Remuneration	3,735	5,170
 <i>Leadership Team</i>		
Remuneration	166,436	209,137
Full-time equivalent members	1.48	2.10
 Total key management personnel remuneration	170,171	214,307

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

### Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

	2021	2020
Remuneration \$000	FTE Number	FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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

## 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 Actual	2020 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 there are no Capital Commitments.

(Capital commitments as at 31 December 2020:

\$398,571 contract for the Flexible Learning Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$116,846 has been received of which \$148,518 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$0 contract for the Heating & Lighting as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$6,847 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

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

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	335,200	109,952	227,631
Receivables	48,619	31,814	40,065
Investments - Term Deposits	63,646	-	63,161
Total Financial assets measured at amortised cost	<u>447,465</u>	<u>141,766</u>	<u>330,857</u>

### Financial liabilities measured at amortised cost

Payables	71,242	66,004	132,115
Finance Leases	7,482	6,826	11,276
Total Financial Liabilities Measured at Amortised Cost	<u>78,724</u>	<u>72,830</u>	<u>143,391</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## 24. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 137(1) of the Education and Training Act 2020, which required the Board of Trustees to provide their audited financial statements to the Ministry of Education by 31 May 2022.

## 25. 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 Lake Rerewhakaaitu School's Financial Statements

## For the Year Ended 31 December 2021

The Auditor-General is the auditor of Lake Rerewhakaaitu School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 9 May 2023. 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.

#### ACCOUNTANTS & ADVISORS

The Collective  
145 Seventeenth Avenue  
Tauranga 3112, New Zealand  
Telephone: +64 7 927 1234  
[williambuck.com](http://williambuck.com)

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William Buck Audit (NZ) Limited

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 information included on page 1 and pages 22 to 32, 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.



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

## Lake Rerewhakaaitu School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Mark Pacey	Presiding Member	Elected	Sep 2022
Rick Whalley	Principal		
Rodger Scott	Parent Representative	Elected	Sep 2022
Adelaide Edwards	Parent Representative	Co-opted	Sep 2022
Angela Robinson	Parent Representative	Elected	Sep 2022
Amanda Armer	Parent Representative	Elected	Sep 2022
Rachel Haskew	Parent Representative	Elected	Sep 2022
MaryAnn Martin	Parent Representative	Co-opted	Sep 2022
Alison Doney	Parent Representative	Elected	Nov 2018
Deborah Mitchell	Staff Representative	Elected	Sep 2022
The following were elected as part of the 2022 Board Elections			
Mathew Armer	Chair Person	Elected	Jun 2025
Catherine Dawson	Parent Rep	Elected	Jun 2025
Bianca Sterkenburg	Parent Rep	Elected	Jun 2025
Daniel Schutt	Parent Rep	Elected	Jun 2025
MaryAnn Martin	Parent Rep	Elected	Jun 2025
Natalie Gow	Staff Rep	Elected	Jun 2025



## **Lake Rerewhakaaitu School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$982 (excluding GST). The funding was spent on sporting endeavours.

# Lake Rerewhakaaitu School 1787

## Statement of Variance 2021



**Kei te whakatakataka a matou akonga mo nga ahei a tona wa  
Preparing our students for the possibilities of tomorrow**

Strategic Aim	<p>1. Students to develop lifelong learning skills</p> <p>2. Develop student voice and agency</p>					
Annual Aim	<p>1. For 100% of children in Years 0-8 to achieve at the appropriate curriculum level in Literacy (unless an IEP indicates there are reasons why this may not be achievable)</p> <p>2. For 100% of children in Years 0-8 to achieve at the appropriate curriculum level in Numeracy. (unless an IEP indicates there are reasons why this may not be achievable)</p>					
Target	<p>1. 90% of our below and well below students will be making accelerated progress to be achieving 'AT' engaging stage in Math, and in particular our maori students</p> <p>2. 90% of our below and well below students will be making accelerated progress to be achieving 'AT' in Reading and Writing, and in particular our Maori students</p>					
Baseline data	<p>Due to the huge disruptions to learning in 2020 it was decided by the staff and BOT that we would carry on with the 2020 targets for 2021. This is to give us the time and commitment required to fully achieve the targets.</p> <p>Baseline data carried through from end of 2020</p> <table border="1" data-bbox="718 448 1005 1691"> <tr> <td data-bbox="718 1276 853 1691"> <p><b>Numeracy</b></p> <p>65% of children are achieving at above their curriculum levels</p> <p><b>Maori</b></p> <p>78% of maori children are achieving at or above their curriculum level</p> </td> <td data-bbox="718 862 853 1276"> <p><b>Reading</b></p> <p>86% of children in the target group are achieving at above their curriculum levels</p> <p><b>Maori</b></p> <p>80 % of maori children are achieving at or above their curriculum level</p> </td> <td data-bbox="718 448 853 862"> <p><b>Writing</b></p> <p>75 % of children in the target group made accelerated progress.</p> <p><b>Maori</b></p> <p>81 % of maori children are achieving at or above their curriculum level</p> </td> </tr> </table>			<p><b>Numeracy</b></p> <p>65% of children are achieving at above their curriculum levels</p> <p><b>Maori</b></p> <p>78% of maori children are achieving at or above their curriculum level</p>	<p><b>Reading</b></p> <p>86% of children in the target group are achieving at above their curriculum levels</p> <p><b>Maori</b></p> <p>80 % of maori children are achieving at or above their curriculum level</p>	<p><b>Writing</b></p> <p>75 % of children in the target group made accelerated progress.</p> <p><b>Maori</b></p> <p>81 % of maori children are achieving at or above their curriculum level</p>
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>● Writing and science with the Kahui Ako</li> <li>● Science in writing PD</li> <li>● Science kits</li> <li>● Developed the Local Curriculum two year plan</li> <li>● PE with sports bay of Plenty</li> <li>● Kahui Ako teacher only days</li> <li>● Introduced the progress booklets</li> <li>● Worked closely with the RTLB and other government agencies to support our students and teachers.</li> <li>● Using our Learning Support Coordinators as SENCO- Supporting teachers with CAPs and links to other agencies.</li> <li>● MoE funded PLD</li> <li>● Stocktake and review of our resources in literacy and numeracy</li> </ul>	<p><b>Targets:</b> Target students for 2021 acquainted for 24% of all students at LRS.</p> <p><b>Literacy:</b></p> <p><b>Reading:</b></p> <p><b>Boys:</b> By the end of the year we had 89% of our target students achieving at our above their chronological age</p> <p><b>Girls:</b> By the end of the year we had 100% of our target students achieving at our above their chronological age.</p> <p><b>Maori:</b> By the end of the year we had 85% of our target students achieving at our above their chronological age.</p> <p><b>Whole School:</b> By the end of the year we had 90% of all our students achieving at our above their chronological age.</p> <p><b>Writing:</b></p> <p><b>Boys:</b> By the end of the year we had 74% of our target students achieving at our</p>	<p>We have made steady progress with our assessment results in Literacy and great improvements in Numeracy. Our numeracy results have been steadily growing since the start of the year and we are focusing on math and are starting to show accelerated progress. Students having agency and voice in what and how they learn.</p> <p>Learning Support Coordinators/Resource Teacher of Learning and Behaviour</p> <p>There has been good use of the LSCs from our cluster.</p> <p><b>Goal 1: Fulfill the role of SENCO in LRS</b></p> <p>Looks like:</p> <ul style="list-style-type: none"> <li>● Responsible for meeting special educational needs, working in cooperation with principal, parents, teachers, teacher aides and other professionals to develop a</li> </ul>	<p>This year has had its ups and downs, but we have made it through to the end. COVID has had an effect on everything that we have done or have tried to do. Trying to involve the community in school and getting community participation is difficult when there are restrictions on numbers, spacings, vaccinated or not vaccinated being able to volunteer or help out at school. It has really put a huge divide in the community and how we can interact with all of our whanau.</p> <p><b>Continue with the progress made and strategies developed throughout the year.</b></p> <ul style="list-style-type: none"> <li>● Use resources to ensure teachers understand essential knowledge children need at their age appropriate curriculum levels.</li> </ul>

<p>above their chronological age</p> <p>Girls: By the end of the year we had 100% of our target students achieving at our above their chronological age.</p> <p>Maori: By the end of the year we had 93% of our target students achieving at our above their chronological age.</p> <p>Whole School: By the end of the year we had 88% of all our students achieving at our above their chronological age.</p>	<p>higher quality of teaching.</p> <ul style="list-style-type: none"> <li>• Accessing and making applications to outside support for students.</li> <li>• Have high aspirations for every student, with clear progress targets for pupils.</li> <li>• Be clear about how the school's full range of resources can be used to meet such targets.</li> </ul>	<ul style="list-style-type: none"> <li>• Use new text books to support while developing deeper knowledge of what children need to know at the year levels you are teaching.</li> <li>• Continue building on understandings developed through MoE PLD, Kahui Ako collaborations and staff meetings to embed school wide approaches.</li> <li>• Training in Yolanda Soryll, to cover teachers and teacher aides who have left</li> <li>• Continue to incorporate equitable practices such as mixed ability grouping.</li> <li>• Local curriculum</li> <li>• Regional PLD contract.</li> <li>• Continue to support employ support staff to deliver programmes</li> <li>• Deepen understanding of how to cater for children with learning needs and ensure practices are maintained daily/weekly.</li> <li>• Develop our numeracy timetables during the day</li> </ul>
<p>Numeracy:</p> <p>Boys: By the end of the year we had 89% of our target students achieving at our above their chronological age</p> <p>Girls: By the end of the year we had 100% of our target students achieving at our above their chronological age.</p> <p>Maori: By the end of the year we had 100% of our target students achieving at our above their chronological age.</p> <p>Whole School: By the end of the year we had 89% of all our students achieving at our above their chronological age.</p>	<p><b>Outcomes;</b></p> <ul style="list-style-type: none"> <li>• The Learning Support Coordinator is fully aware of their role and the requirements as LSC in Lake Rerewhakaaitu School.</li> <li>• Fulfilling the role of SENCO at Lake Rerewhakaaitu school</li> </ul> <p><b>Goal 2:</b> Develop and maintain an up to date Lake Rerewhakaaitu School Learning Support Register</p> <p>Looks like:</p> <ul style="list-style-type: none"> <li>• The Learning Support Register is developed based on OTJs and implemented in Lake Rerewhakaaitu School.</li> <li>• The Learning Support Register aligns with the requirements of the Kahui Ako and MOE.</li> <li>• Students identified as: High, Medium and low</li> </ul>	

	<p>needs</p> <ul style="list-style-type: none"> <li>• Parental Consent is gained from parents for students to be on the register.</li> </ul> <p>Outcomes:</p> <ul style="list-style-type: none"> <li>• A comprehensive Lake Rerewhakaaitu School Learning Support register is developed and implemented that will also align with Kahui Ako and MOE requirements.</li> </ul> <p><b>Goal 3: Ensure students are making accelerated progress</b></p> <p>Looks like:</p> <ul style="list-style-type: none"> <li>• LSC to identify needs and monitor progress - including observations in the classroom and meeting with teachers, parents and other support agencies.</li> <li>• Regular achievement progress reports (every 5 weeks) on student progress.</li> <li>• Working with outside agencies (RTL, Psychologists etc) for children in the High needs category</li> </ul> <p>Outcomes:</p> <ul style="list-style-type: none"> <li>• The Learning Support Coordinator is fully aware of their role and the</li> </ul>	
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- requirements as LSC in Lake Rerewhakaaitu School.
- Fulfilling the role of SENCO at Lake Rerewhakaaitu school

Truancy Officer.

Where students have been identified as at risk of dropping below acceptable levels of attendance have been referred to the Truancy officer. This has been a juggling act this year as with COVID19 guidelines of; "If you are sick or have colds symptoms at home"

**Numeracy:**

- As new students arrived they were assessed as to their individual levels and programmes were developed to suit their particular needs.our processes for identifying needs and responding quickly to needs is robust for children who enter our

	<p>school throughout the year.</p> <ul style="list-style-type: none"> <li>• Problem solving group work is effective.</li> <li>• Ensure quality group teaching and collaborative teaching is happening throughout the school.</li> <li>• Use talk moves.</li> <li>• Use flexible, mixed ability groups</li> <li>• Incorporate strategies learned in regard to catering for children with dyscalculia.</li> <li>• Booster groups at times throughout the year.</li> <li>• Strengthened teacher inquiry in mathematics</li> </ul>	
	<p><b>Literacy:</b></p> <ul style="list-style-type: none"> <li>• Yolanda Soryl programme implemented with teacher and teacher aide support.</li> <li>• spelling programmes that feed into each other across the school.</li> <li>• Essential skills developed at different levels.</li> <li>• Writing process suitable for our individual levels</li> <li>• ALL programme across the Kahui Ako</li> </ul>	



- Literacy in Science PD with whole staff
- Writing across the levels and genre
- Handwriting needs to be across the school at all levels
- Everyone has individualised activities
- Scaffolded materials that feed into each other
- We all use online tools
- We all model what we do.
- Spelling and vocab
- Need to develop a writing programme across school.

Planning for next year:

Priority Learners

Students who have been identified as achieving more than one below expected curriculum level.

Target 2022

**All priority learners who are achieving more than one year below expected curriculum levels at the start of the year will demonstrate accelerated progress by the end of 2022**

## Accelerated learning

### What is accelerated learning?

- Accelerated learning is the student's learning progress showing a noticeably faster, upward movement than might otherwise have been expected by the trend of their own past learning.
- Accelerated learning is learning at a rate faster than classmates progressing at expected rates in order to catch them up.
- Accelerated learning is learning at a rapid rate that brings the student achievement level to that consistent with, or beyond, a set of benchmarks or standards (NZ Curriculum Reading and Writing Standards).
- Accelerated learning is an intervention that is in addition to effective classroom teaching in reading, writing and maths.
- Long term, accelerated learning is about "How do we develop effective intervention practices that sustain student acceleration and ensure intervention coherence at a school-wide level?"

Teachers will track individual students' progress at least every four weeks in spelling, basic facts, maths, reading and writing to show progress, expected progress and/or accelerated progress. Data will be used for discussions and to develop support programmes, provide support, and target PD to accelerate academic progress for students.

Achievement is reported through written reports and parents are invited to meet with their child's teacher(s), following this reporting.

## Support Programmes

All children learn at different rates and some will need extra help along the way. Teachers identify children who may need support in some aspect of their learning and there are a range of informal and formal target-teaching programmes and support services available for students who need them, e.g., Yolanda Soryl, Early Words, Talk to Learn, in-class reading or writing support, teacher-aid support etc.

Children with more specific learning or behavioural needs may be supported through services such as the Cluster LSC (Learning Support Coordinator), RTLB (Resource Teachers for Learning and Behaviour), Child Mental Health Services, or other external agencies - all in consultation with parents.

**Approached to Accelerating Learning at LRS**

<b>Approach</b>	<b>Evaluation</b>
Identify Priority Learners and their specific learning needs.	
Individualise teaching and learning plans are developed for each priority learner	
Students progress is monitored and tracked at regular and ongoing intervals throughout the year	
Schoolwide protocols are developed, reflecting expected practice for teaching and learning in Reading, writing and math.	
Teaching and learning is underpinned growth mindset practices	
Teacher professional development to ensure learner agency is develop and implemented consistently across the school	
Students receive specific, frequent and positive feedback	
Teacher inquire into their own practice and and share their learning	
Parents/whanau/caregivers are informed and report to regularly about their child's progress and achievement	
Parents/whanau/caregivers engage in supporting their child's learning at home	
External support(eg; RTL, MOE.LSC) is accessed and utilised as required	
Leadership team to monitor progress of learners schoolwide: providing support, professional learning and ongoing mentoring of teachers as necessary	
Board of Trustees decision making focuses on improving students outcomes and monitoring progress towards achieving the strategic goals of the school	