

HAUTAPU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1735
Principal:	Tracey Bennett
School Address:	5 Hana Lane Cambridge
School Postal Address:	5 Hana Lane RD1 Cambridge 2494
School Phone:	07-8277466
School Email:	principal@hautapu.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Traci Bevan	Presiding Member	Elected	Jun-22
Tracey Bennett	Principal ex Officio		
Richard Vipond	Parent Representative	Elected	Jun-22
Frank Spence	Parent Representative	Elected	Jun-22
Charlotte Quinn	Parent Representative	Elected	Dec-23
Rosanna Dickson	Parent Representative	Elected	Dec-23
Susan Reilly	Staff Representative	Appointed	Jun-22

Accountant / Service Provider:	SRN Partners Chartered Accountants Ltd
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HAUTAPU SCHOOL

Annual Report - For the year ended 31 December 2021

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Hautapu 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.

Rosanna Dickson

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

9/9/22

Date:

Tracey Bennett

Full Name of Principal

[Signature]

Signature of Principal

9/9/2022

Date:

Hautapu 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	1,627,825	1,568,000	1,684,579
Locally Raised Funds	3	68,192	35,260	89,641
Interest Income		1,848	3,000	4,174
		<u>1,697,865</u>	<u>1,606,260</u>	<u>1,778,394</u>
Expenses				
Locally Raised Funds	3	36,669	2,000	44,950
Learning Resources	4	1,110,526	1,097,410	1,052,772
Administration	5	91,574	89,050	97,484
Finance		756	-	1,216
Property	6	418,091	422,800	545,882
Depreciation	11	59,473	25,000	63,703
		<u>1,717,089</u>	<u>1,636,260</u>	<u>1,806,007</u>
Net Surplus / (Deficit) for the year		(19,224)	(30,000)	(27,613)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(19,224)</u>	<u>(30,000)</u>	<u>(27,613)</u>

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

Hautapu 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	29,602	30,000	147,805
Accounts Receivable	8	88,089	87,400	80,284
GST Receivable		11,627	10,000	6,090
Prepayments		-	-	1,400
Inventories	9	675	600	674
Investments	10	177,223	162,324	176,806
Funds due for Capital Works Projects	15	2,795		(84,228)
		310,011	290,324	328,831
Current Liabilities				
Accounts Payable	12	114,345	106,300	141,221
Provision for Cyclical Maintenance	13	26,814	26,000	16,372
Finance Lease Liability	14	4,837	6,000	7,507
		145,996	138,300	165,100
Working Capital Surplus/(Deficit)		164,015	152,024	163,731
Non-current Assets				
Property, Plant and Equipment	11	495,032	495,000	520,003
		495,032	495,000	520,003
Non-current Liabilities				
Provision for Cyclical Maintenance	13	24,064	24,000	27,487
Finance Lease Liability	14	2,584	1,400	4,624
		26,648	25,400	32,111
Net Assets		632,399	621,624	651,623
Equity		632,399	621,624	651,623

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

Hautapu 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		651,623	651,624	673,774
Total comprehensive revenue and expense for the year		(19,224)	(30,000)	(27,613)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,462
Equity at 31 December		632,399	621,624	651,623
Retained Earnings		632,399	621,624	651,623
Reserves		-	-	-
Equity at 31 December		632,399	621,624	651,623

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.

Hautapu 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		359,273	275,760	353,240
Locally Raised Funds		67,952	35,960	94,528
Goods and Services Tax (net)		(5,539)	(4,000)	(3,602)
Payments to Employees		(223,424)	(177,150)	(200,722)
Payments to Suppliers		(162,434)	(161,710)	(201,386)
Interest Paid		(756)	-	(1,216)
Interest Received		2,111	3,200	5,040
Net cash from/(to) Operating Activities		37,183	(27,940)	45,882
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(31,706)	-	(37,225)
Purchase of Investments		(417)	(18,460)	(1,219)
Net cash from/(to) Investing Activities		(32,123)	(18,460)	(38,444)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,462
Finance Lease Payments		(7,506)	(3,600)	(6,944)
Funds Administered on Behalf of Third Parties		(115,757)	-	113,704
Net cash from/(to) Financing Activities		(123,263)	(3,600)	112,222
Net increase/(decrease) in cash and cash equivalents		(118,203)	(50,000)	119,660
Cash and cash equivalents at the beginning of the year	7	147,805	80,000	28,145
Cash and cash equivalents at the end of the year	7	29,602	30,000	147,805

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.

Hautapu School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Hautapu 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3–4 years
Library resources	12.5% Diminishing value

k) 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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee 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) 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.

o) 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.

p) 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.

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.

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	328,011	298,000	291,401
Teachers' Salaries Grants	972,337	970,000	932,119
Use of Land and Buildings Grants	296,215	300,000	406,131
Resource Teachers Learning and Behaviour Grants	-	-	16,951
Other MoE Grants	31,262	-	37,977
	<u>1,627,825</u>	<u>1,568,000</u>	<u>1,684,579</u>

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	5,390	2,500	23,244
Fees for Extra Curricular Activities	49,022	21,760	40,508
Trading	2,949	-	8,553
Other Revenue	10,831	11,000	17,336
	<u>68,192</u>	<u>35,260</u>	<u>89,641</u>
Expenses			
Extra Curricular Activities Costs	32,978	2,000	35,747
Trading	3,691	-	9,203
	<u>36,669</u>	<u>2,000</u>	<u>44,950</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>31,523</u>	<u>33,260</u>	<u>44,691</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	12,152	24,460	10,930
Equipment Repairs	4,539	-	3,962
Information and Communication Technology	6,477	10,000	6,029
Library Resources	1,476	1,800	1,346
Employee Benefits - Salaries	1,078,716	1,041,750	1,025,466
Staff Development	7,166	19,400	5,039
	<u>1,110,526</u>	<u>1,097,410</u>	<u>1,052,772</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,732	3,200	3,245
Board Fees	2,580	2,200	2,560
Board Expenses	1,698	1,900	1,119
Communication	3,294	3,900	3,931
Consumables	3,917	7,350	5,307
Operating Lease	3,238	5,300	2,980
Other	274	2,100	7,489
Employee Benefits - Salaries	63,686	55,500	60,394
Insurance	3,365	3,600	3,509
Service Providers, Contractors and Consultancy	5,790	4,000	6,950
	91,574	89,050	97,484

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	8,106	7,400	10,217
Cyclical Maintenance Provision	19,368	11,000	13,906
Grounds	18,310	18,900	16,409
Heat, Light and Water	18,611	24,400	26,992
Repairs and Maintenance	6,232	12,000	17,259
Use of Land and Buildings	296,215	300,000	406,131
Security	1,705	1,600	6,712
Employee Benefits - Salaries	49,544	47,500	48,256
	418,091	422,800	545,882

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

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	29,602	30,000	147,805
Cash and cash equivalents for Statement of Cash Flows	29,602	30,000	147,805

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

Of the \$29,602 Cash and Cash Equivalents, \$8,363 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	992	-	752
Interest Receivable	527	500	790
Banking Staffing Underuse	1,982	1,900	-
Teacher Salaries Grant Receivable	84,588	85,000	78,742
	<u>88,089</u>	<u>87,400</u>	<u>80,284</u>
Receivables from Exchange Transactions	1,519	500	1,542
Receivables from Non-Exchange Transactions	86,570	86,900	78,742
	<u>88,089</u>	<u>87,400</u>	<u>80,284</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	675	600	674
	<u>675</u>	<u>600</u>	<u>674</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	177,223	162,324	176,806
	<u>177,223</u>	<u>162,324</u>	<u>176,806</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	355,250	-	-	-	(15,552)	339,698
Furniture and Equipment	117,587	15,567	-	-	(23,008)	110,146
Information and Communication Technology	17,570	13,879	-	-	(11,587)	19,862
Textbooks	6,974	2,260	-	-	(896)	8,338
Leased Assets	11,329	2,796	-	-	(7,017)	7,108
Library Resources	11,293	-	-	-	(1,413)	9,880
Balance at 31 December 2021	520,003	34,502	-	-	(59,473)	495,032

The net carrying value of equipment held under a finance lease is \$7,108 (2020: \$11,329)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	623,068	(283,370)	339,698	623,068	(267,818)	355,250
Furniture and Equipment	363,502	(253,356)	110,146	347,935	(230,348)	117,587
Information and Communication Technology	164,985	(145,123)	19,862	151,106	(133,536)	17,570
Textbooks	13,255	(4,917)	8,338	10,995	(4,021)	6,974
Leased Assets	40,020	(32,912)	7,108	37,224	(25,895)	11,329
Library Resources	38,228	(28,348)	9,880	38,228	(26,935)	11,293
Balance at 31 December	1,243,058	(748,026)	495,032	1,208,556	(688,553)	520,003

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	16,132	8,000	46,939
Accruals	5,857	5,800	5,937
Employee Entitlements - Salaries	84,588	85,000	78,742
Employee Entitlements - Leave Accrual	7,768	7,500	9,603
	114,345	106,300	141,221
Payables for Exchange Transactions	108,488	106,300	135,284
Payables for Non-exchange Transactions - Other	5,857	-	5,937
	114,345	106,300	141,221

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	43,859	43,859	48,493
Increase/ (decrease) to the Provision During the Year	19,368	11,000	13,906
Use of the Provision During the Year	(12,349)	-	(18,540)
Provision at the End of the Year	50,878	54,859	43,859
Cyclical Maintenance - Current	26,814	26,000	16,372
Cyclical Maintenance - Term	24,064	24,000	27,487
	50,878	50,000	43,859

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	4,873	5,000	7,507
Later than One Year and no Later than Five Years	2,584	2,000	4,837
Future Finance Charges	(36)	-	(213)
	7,420	7,000	12,131
Represented by:			
Finance lease liability - Current	4,836	5,000	7,294
Finance lease liability - Term	2,584	2,000	4,837
	7,420	7,000	12,131

15. Funds Held for Capital Works Projects

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

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block A & Block L	<i>Completed</i>	92,499	-	(103,657)	-	(11,158)
Playground	<i>completed</i>	21,063	-	(19,033)	-	2,030
Block F Roofing	<i>completed</i>	(600)	9,000	(8,400)	-	-
Block N Hot Water Cylinder	<i>in progress</i>	-	5,441	(1,000)	-	4,441
Block D Kiwi House Upgrade	<i>in progress</i>	-	43,206	(41,314)	-	1,892
Totals		112,962	57,647	(173,404)	-	(2,795)
Represented by:						
Funds Held on Behalf of the Ministry of Education						8,363
Funds Due from the Ministry of Education						(11,158)
						(2,795)
	2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Special Need Modification	<i>completed</i>	(742)	15,427	(14,685)	-	-
Block A & Block L	<i>in progress</i>	-	100,000	(7,501)	-	92,499
Playground	<i>in progress</i>	-	76,500	(55,437)	-	21,063
Block F Roofing	<i>in progress</i>	-	-	(600)	-	(600)
Totals		(742)	191,927	(78,223)	-	112,962

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	2,580	2,560
<i>Leadership Team</i>		
Remuneration	236,151	234,083
Full-time equivalent members	2	2
Total key management personnel remuneration	238,731	236,643

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance 4 members and Property 3 members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120-130
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 \$000	2021 FTE Number	2020 FTE Number
100-110	1.00	1.00
	1.00	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 the Board has entered into contract agreements for capital works as follows:

- (a) A contract for Block N Hot water cylinder damage remediation be completed in 2022, which will be fully funded by the Ministry of Education. \$5,441 has been received of which \$1,000 has been spent on the project to date; and
- (b) A contract for Block D Kiwhouse upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$43,206 has been received of which \$41,314 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$112,962)

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) A contract for Block A and Block L to be completed in 2021, which will be fully funded by the Ministry of Education. \$100,000 has been received of which \$7,051 has been spent on the project to date; and
- (b) A contract to have the Playground upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$76,500 has been received of which \$55,002 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) A contract to Block F Roofing upgraded as agent for the Ministry of Education. The project is fully funded by the Ministry \$600 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	29,602	30,000	147,805
Receivables	88,089	87,400	80,284
Investments - Term Deposits	177,223	162,324	176,806
Total Financial assets measured at amortised cost	294,914	279,724	404,895

Financial liabilities measured at amortised cost

Payables	114,345	106,300	141,221
Finance Leases	7,421	7,400	12,131
Total Financial Liabilities Measured at Amortised Cost	121,766	113,700	153,352

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 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 HAUTAPU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Hautapu 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 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 16 September 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise 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 Kiwi Sport Note, 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

Hautapu School

Analysis of Variance 2021 Strategic Aims

Strategic Aim 1 – Learning and Wellbeing

By implementing strategies that support a future focused learning environment and curriculum, we will develop connected staff and learners who understand the need for continuous personal development and academic improvement.

Target	Actions Taken	Outcomes	Where to Next?
1a) Develop a culture of wellbeing based on shared values and positive relationships throughout the school community	<p>Continued unpacking and embedding the Hautapu Vision and Values both in and out of the classroom.</p> <p>Learning Pit displayed and actively engaged with by most teachers.</p> <p>Teachers refer to the Values when discussing learning and behaviour.</p> <p>Accessed support through our connections with Te Oko Horoi, Mana Whenua and Poutama Pounamu.</p> <p>Closely monitored Maaori student achievement & progress and reported this data to parents and BoT.</p> <p>Student leaders had some opportunities to grow their capacity to lead and role model expectations to others.</p> <p>Invited student leaders into the staff room to share and relate to the staff on a regular basis.</p>	<p>All staff, students and whanau are more aware of The Hautapu Vision and how it relates to our Learner Values.</p> <p>The Values are more regularly referred to during restorative conversations and in reflective learning conversations.</p> <p>Certificates, reports, Paanui, website use the shared language of our Values and Vision.</p> <p>The school is growing its partnership with our mana whenua.</p> <p>A restorative approach that focuses on accountability is being used by most staff.</p> <p>Some consistency across the staff in dealing with minor and major problematic behaviour.</p> <p>Students are acknowledged and celebrated regularly for displaying positive behaviour.</p>	<p>Be responsive to the Covid-19 situation in our community.</p> <p>Continue to unpack and embed the Hautapu Vision and Values both in and out of the classroom.</p> <p>Continue to develop planning that embeds reflections on how students use our Vision and Values during their inquiry learning.</p> <p>Ensure our plans, policies and local curriculum reflect local tikanga Maaori, maatauranga Maaori and te ao Maaori.</p> <p>Develop overview for teaching and learning in tikanga Maaori and te reo Maaori.</p> <p>Continue to develop a higher profile of our student leaders within the school, particularly in these uncertain times.</p>
1b) Develop a future focused, concept based local curriculum to engage learners and integrate the New Zealand Curriculum	<p>We created an action plan for 2021 to lead, develop and implement our local curriculum.</p> <p>Some teachers attempted to integrate core curriculum areas and develop key concepts.</p>	<p>Some of our action plan was implemented but there were huge disruptions due to Covid-19.</p>	<p>Consultation with school and wider community, having input in the development of our school curriculum.</p> <p>Continue to empower staff and students to be</p>

	<p>Teachers strengthened their planning through the use of models/templates.</p> <p>Staff and students were empowered to use Digital Technologies to engage with distance learning.</p> <p>We provided some appropriate career education and guidance for all students in Year 7 and above, however less time at school impacted on this.</p>	<p>New knowledge and skills showcased and shared in class by teachers and students.</p> <p>Year 7/8 students begun reflecting on future career options and the pathways they'd to take to achieve their goals.</p>	<p>discerning users of the Digital Technologies Curriculum to enhance learning for the 21st Century.</p> <p>Continue to provide appropriate career education and guidance for all students in Year 7 and above.</p>
<p><i>1c) To raise the rate of progress for learners for equity and excellence</i></p>	<p>Identified priority learners (those learners who are achieving 'below' or 'just at' curriculum expectation).</p> <p>Delivered differentiated programmes in class.</p> <p>Initiated regular contact with whanau, this was made difficult by ongoing lockdowns..</p> <p>Regularly analysed achievement data to reflect on rate of progress.</p> <p>Ongoing discussions and formative assessment of progress made.</p> <p>Increase teacher knowledge and expertise in the Mathematics curriculum.</p> <p>We started building an understanding of what Structured Literacy is and the research which aligns. Three classes were using the iDeal Approach for structured literacy by the end of 2021. Lots of funding was used to build up our resourcing for this area.</p>	<p>Targeted learning learning groups established including teacher aide support.</p> <p>Some priority learners showed accelerated learning despite the interruptions caused by Covid-19.</p> <p>Provided time for teachers to collaborate and share successes in Mathematics related to PLD..</p> <p>Mathematics PLD in 2021 focused on 'What we teach/How we teach/Structures and systems for long and short term planning.</p> <p>Intervention programmes are available for targeted learners and their literacy learning is accelerated.</p> <p>Staff have an understanding of what Structured Literacy is.</p> <p>We have a variety of resources available for learners including decodable texts.</p>	<p>The number of priority learners for 2022 has grown significantly. We will analyse the possible reasons for their lack of achievement and use BoT invested funds to address these needs.</p> <p>Continue to increase teacher knowledge and expertise in the Mathematics curriculum.</p> <p>Continue to strengthen formative assessments in writing - there is a large number of priority learners in 2022.</p> <p>Continue to build our understanding of Structured Literacy and embed within more classes in the Junior Team.</p>

1d) <i>Grow professional capability and wellbeing through involvement in Te Puna o Kemureti</i>	<p>Took part in the limited PLD opportunities due to Covid-19 restrictions.</p> <p>Shared communications between the Kāhui Ako and our school.</p> <p>Attended hui with mana whenua</p>	Relationships formed with other teachers across our community.	<p>Continue to build relationships and access PLD.</p> <p>Place based learning needs strengthening with local stories, history and places connected to mana whenua explored with students.</p>
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Strategic Aim 2 – Community Partnerships

Strengthening home-school partnerships by engaging the wider community with student learning.

2a) Strengthen reciprocal partnerships between home, school and the wider community to support student learning	<p>Started consultation with small groups of parents in the community on ways they can support student learning. (impacted by Covid-19)</p> <p>Online resources applicable to individual classes/teams were purchased to support distance learning during lockdown.</p> <p>Communicated clear expectations and provided advance warning for all events. All EOTC events were well planned in advance.</p>	<p>High level of engagement from parents/whanau.</p> <p>Clear and timely communication regarding camps and EOTC experiences.</p> <p>Covid-19 had a detrimental impact on our face to face connections with whaanau.</p>	<p>Purposefully plan for events that bring the school community together (dependent on Covid restrictions).</p> <p>Be purposeful of day to day interactions – be available and make conversation.</p> <p>Continue to ‘open up’ classrooms and be available to students and whanau. Teachers are available in class from 8am – 8:30am to talk to whanau and students. Students and whanau are able to share learning. (Covid restriction dependent) Adapt events where possible when under restrictions to allow for partnerships and collaboration to continue.</p> <p>Develop a EOTC bi-annual long term overview to implement across the school at all levels.</p>
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Analysis of Variance - Annual Aims

2021 Targets set in Reading:

COVID-19 lockdowns had a detrimental impact. In Term 4 we did not complete any standardised assessments so these achievement levels are based on OTJs without moderation. These levels may be lower if teachers erred on the side of caution too.

Students	Percentage of students to reach target	Current percentage of students not at expected curriculum level
All students (n=200)	92% at and above expected curriculum level	10% currently below or well below expected level. Need to accelerate approximately 4 students who are currently below.
<p>We had 213 students enrolled in 2021. 80% of all students were 'at' or 'above' expected curriculum level.</p> <p>Priority Learners: 25% (4/16) are now achieving at expected curriculum level. Accelerated learning 25% (4/16), made progress 56% (9/16).</p>		
Maori students (n=9)	88% at and above expected curriculum level	33% (3 students) currently below expected curriculum level. Need to accelerate approximately 2 students.
<p>We had 15 Māori students enrolled in 2021. 73% (11) achieved at or above, 36% (4) achieved below or well below.</p>		
Male students (n=89)	90% at and above expected curriculum level	13% currently below or well below expected level. Need to accelerate approximately 3 students who are currently below.
<p>We had 98 males enrolled in 2021. 72% (71) achieved at or above, 28% (27) achieved below or well below.</p>		
Year 3 students (n=23)	91% at and above expected curriculum level	17% currently below expected level. Need to accelerate approximately 2 students who are currently below.
<p>We had 27 Year 3 students enrolled in 2021. 78% (21) achieved at or above, 22% (6) achieved below.</p>		

2021 Curriculum Level Data (Reading)

Data from the year end reporting December 2021 to inform 2022 target setting.

Reading	Well Below		Below		At		Above		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number
All students	6	3%	36	17%	125	59%	46	22%	213
Māori	2	13%	2	13%	9	60%	2	13%	15
European/Pākehā/ Other European	4	2%	33	17%	117	59%	44	22%	198
Male	5	5%	22	22%	57	58%	14	14%	98
Female	1	1%	14	12%	68	59%	32	28%	115

Reading	Well Below		Below		At		Above		Total
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	Number
End of Year 0	-	-	-	-	8	100%	-	-	8
End of Year 1	-	-	-	-	25	89%	3	11%	28
End of Year 2	-	-	7	23%	18	60%	5	17%	30
End of Year 3	-	-	6	22%	10	37%	11	41%	27
End of Year 4	1	6%	3	19%	11	69%	1	6%	16
End of Year 5	2	6%	6	17%	18	50%	10	28%	36
End of Year 6	-	-	7	18%	24	63%	7	18%	38
End of Year 7	2	11%	3	17%	8	44%	5	28%	18
End of Year 8	1	8%	4	33%	3	25%	4	33%	12

2021 Targets set in Writing:

COVID-19 lockdowns had a detrimental impact. In Term 4 we did not complete any standardised assessments so these achievement levels are based on OTJs without moderation. These levels may be lower if teachers erred on the side of caution too.

Students	Percentage of students to reach target	Current percentage of students not at expected curriculum level
All students (n=200)	85% at and above expected curriculum level	23% currently below or well below expected level. Need to accelerate approximately 17 students who are currently below.
213 students enrolled in 2021. 68% (145) at or above, 32% (68) below or well below. Priority Learners - (11%) 4/37 are now achieving at expected level. 11% (4/37) showed accelerated learning, 68% (25/37) made progress.		
Māori students (n=9)	77% at and above expected curriculum level	44% (4 students) currently below expected level. Need to accelerate approximately 2 students.
15 Māori students enrolled in 2021. 47% (7) at expected level, 73% (8) below or well below.		
Male students (n=89)	84% at and above expected curriculum level	35% currently below or well below expected level. Need to accelerate approximately 17 students who are currently below.
98 male students enrolled in 2021. 53% (52) at or above expected level, 47% (46) below or well below.		
Year 5 students (n=32)	81% at and above expected curriculum level	44% currently below or well below expected level. Need to accelerate approximately 6 students who are currently below.
36 students enrolled in Year 5 in 2021. 69% (25) at or above, 31% (11) below or well below.		

2021 Curriculum Level Data (Writing)

Writing	Well Below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	13	6%	55	26%	129	61%	16	7%	213
Māori	2	13%	6	40%	7	47%	-	-	15
European/Pākehā/ Other European	10	5%	49	25%	122	62%	16	8%	198
Male	10	10%	36	37%	49	50%	3	3%	98
Female	3	2%	19	17%	80	70%	13	11%	115

Writing	Well Below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
End of Year 0	-	-	-	-	8	100%	-	-	8
End of Year 1	-	-	-	-	25	89%	3	11%	28
End of Year 2	-	-	8	27%	22	73%	-	-	30
End of Year 3	1	4%	7	26%	16	70%	3	11%	27
End of Year 4	2	13%	5	31%	9	56%	-	-	16
End of Year 5	3	8%	8	22%	23	64%	2	6%	36
End of Year 6	3	8%	14	37%	20	53%	1	2%	38
End of Year 7	3	17%	6	33%	6	33%	3	17%	18
End of Year 8	1	8%	7	58%	-	-	4	33%	12

2021 Targets set in Mathematics:

COVID-19 lockdowns had a detrimental impact. In Term 4 we did not complete any standardised assessments so these achievement levels are based on OTJs without moderation. These levels may be lower if teachers erred on the side of caution too.

Students	Percentage of students to reach target	Current percentage of students not at expected curriculum level
All students (n=200)	89% at and above expected curriculum level	16% currently below expected level. Need to accelerate approximately 8 students who are currently below.
213 students enrolled in 2021. 78% (167) at or above expected curriculum level, 22% (46) below or well below. Priority Learners - (25%) 6/24 students are now achieving at expected curriculum level, 29% (7/24) showed accelerated learning, 46% (11/24) made progress.		
Maori students (n=9)	89% at and above expected curriculum level	22% (2 students) currently below expected level. Need to accelerate 1 student.
15 Maori students enrolled in 2021. 80% (12) at expected curriculum level, 20% (3) below or well below.		
Female students (n=111)	89% at and above expected curriculum level	19% currently below or well below expected level. Need to accelerate approximately 9 students who are currently below.
115 females enrolled in 2021. 76% (87) at or above expected curriculum level. 24% (28) are below or well below.		
Year 3 students (n=23)	87% at and above expected curriculum level	22% currently below expected level. Need to accelerate approximately 2 students who are currently below.
27 Year 3 students enrolled in 2021. 81% (22) were at or above expected curriculum level. 19% (5) were below or well below.		
Year 5 students (n=32)	88% at and above expected curriculum level	22% currently below expected level. Need to accelerate approximately 3 students who are currently below.
36 Year 5 students enrolled in 2021. 67% (24) at or above expected level, 33% (12) below or well below.		

2021 Curriculum Level Data (Mathematics)

Data from the year end reporting December 2021 to inform 2022 target setting.

Mathematics	Well Below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
All students	9	4%	37	17%	147	69%	20	9%	213
Māori	2	13%	1	7%	12	80%	-	-	15
European/Pākehā/ Other European	7	4%	35	18%	135	68%	20	10%	198
Male	4	4%	14	14%	70	71%	10	10%	98
Female	5	4%	23	20%	77	67%	10	9%	115

Mathematics	Well Below		Below		At		Above		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
End of Year 0	-	-	-	-	8	100%	-	-	8
End of Year 1	-	-	-	-	27	96%	1	4%	28
End of Year 2	-	-	4	13%	25	83%	1	3%	30
End of Year 3	1	4%	4	15%	18	67%	4	15%	27
End of Year 4	-	-	5	31%	11	69%	-	-	16
End of Year 5	2	6%	10	28%	22	61%	2	6%	36
End of Year 6	2	5%	7	18%	23	61%	6	16%	38
End of Year 7	3	17%	4	22%	9	50%	2	11%	18
End of Year 8	1	8%	3	25%	4	33%	4	33%	12

Kiwisport Report 2021 – Hautapu School

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2021, Hautapu School received total Kiwisport funding of \$3094.61 (excluding GST). The funding was spent on sports equipment for the school and other sporting opportunities for the students.