



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ELMGROVE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Elmgrove School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte 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 3 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 3 June 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising



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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages accompanying the financial statements 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.

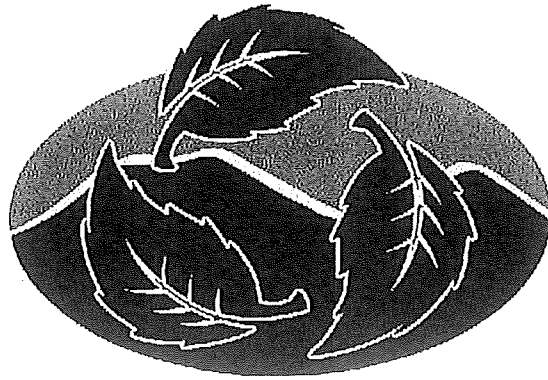
Independence

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.

A handwritten signature in black ink, appearing to read "M Hawken".

Mike Hawken
For Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand



ElmGrove
SCHOOL
ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	3778
Principal:	Chris McKinlay
School Address:	74 Argyle Street, Mosgiel, Dunedin 9024
School Phone:	03 489 6252
School Email:	office@elmgrove.school.nz

Solutions & Services
Collaborative School Administration

ELMGROVE SCHOOL

Annual Report - For the year ended 31 December 2021

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Elmgrove 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.

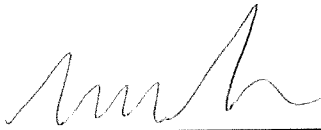
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Nikola Webster

Full Name of Presiding Member



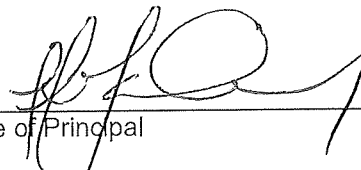
Signature of Presiding Member

3.6.22

Date:

Christopher McKinlay

Full Name of Principal



Signature of Principal

3/6/2022

Date:

Elmgrove School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Nikola Webster	Presiding Member	Elected	Sep 2022
Chris McKinlay	Principal ex Officio		
David Christensen	Parent Representative	Elected	Jun 2021
Jared Campbell	Parent Representative	Elected	Sep 2022
Gemma Jenkins	Parent Representative	Elected	Sep 2022
Steve Robertson	Parent Representative	Elected	Sep 2022
Aaron Whitley	Parent Representative	Co-opted	Sep 2022
Amy Clark	Staff Representative	Elected	Sep 2022

Elmgrove School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,614,772	2,401,602	2,573,544
Locally Raised Funds	3	309,064	296,760	313,222
Interest Income		2,443	3,000	4,866
		<u>2,926,279</u>	<u>2,701,362</u>	<u>2,891,632</u>
Expenses				
Locally Raised Funds	3	179,697	208,260	180,475
Learning Resources	4	1,997,031	1,736,900	1,865,719
Administration	5	118,624	115,970	120,284
Finance		2,115	-	2,494
Property	6	463,037	578,160	558,168
Depreciation	11	59,814	60,000	55,916
Loss on Disposal of Property, Plant and Equipment		232	-	381
		<u>2,820,550</u>	<u>2,699,290</u>	<u>2,783,437</u>
Net Surplus / (Deficit) for the year		105,729	2,072	108,195
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>105,729</u>	<u>2,072</u>	<u>108,195</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.

Elmgrove 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		937,945	937,945	827,875
Total comprehensive revenue and expense for the year		105,729	2,072	108,195
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,480	-	1,875
Equity at 31 December		1,051,154	940,017	937,945
Retained Earnings		1,051,154	940,017	937,945
Equity at 31 December		1,051,154	940,017	937,945

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.

Elmgrove School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	650,648	346,355	313,285
Accounts Receivable	8	179,247	122,092	122,092
GST Receivable		-	11,289	11,289
Prepayments		13,649	20,446	20,446
Inventories	9	11,746	8,769	8,769
Investments	10	73,094	185,715	185,715
		<u>928,384</u>	<u>694,666</u>	<u>661,596</u>
Current Liabilities				
GST Payable		21,526	-	-
Accounts Payable	12	173,024	163,857	163,857
Revenue Received in Advance	13	9,666	15,057	15,057
Provision for Cyclical Maintenance	14	18,000	-	-
Finance Lease Liability	15	12,229	11,308	11,308
Funds held for Capital Works Projects	17	198,426	64,896	64,896
Funds Held on Behalf of the SMMC Cluster	18	1,120	973	973
		<u>434,722</u>	<u>256,091</u>	<u>256,091</u>
Working Capital Surplus/(Deficit)		493,662	438,575	405,505
Non-current Assets				
Property, Plant and Equipment	11	627,252	587,562	625,560
		<u>627,252</u>	<u>587,562</u>	<u>625,560</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	64,800	71,800	78,800
Finance Lease Liability	15	4,960	14,320	14,320
		<u>69,760</u>	<u>86,120</u>	<u>93,120</u>
Net Assets		<u>1,051,154</u>	<u>940,017</u>	<u>937,945</u>
Equity		<u>1,051,154</u>	<u>940,017</u>	<u>937,945</u>

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

Elmgrove School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		692,599	606,288	620,665
Locally Raised Funds		281,143	296,760	337,049
Goods and Services Tax (net)		32,815	-	(2,185)
Payments to Employees		(354,953)	(331,886)	(308,474)
Payments to Suppliers		(498,626)	(519,090)	(465,693)
Interest Received		2,519	3,000	5,416
Net cash from/(to) Operating Activities		155,497	55,072	186,778
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(63,230)	(22,002)	(180,129)
Proceeds from Sale of Investments		112,621	-	39,010
Net cash from/(to) Investing Activities		49,391	(22,002)	(141,119)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,480	-	1,875
Finance Lease Payments		(9,413)	-	(9,308)
Funds Administered on Behalf of Third Parties		134,408	-	63,445
Net cash from/(to) Financing Activities		132,475	-	56,012
Net increase/(decrease) in cash and cash equivalents		337,363	33,070	101,671
Cash and cash equivalents at the beginning of the year	7	313,285	313,285	211,614
Cash and cash equivalents at the end of the year	7	650,648	346,355	313,285

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.

Elmgrove School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

Elmgrove 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

1.8. 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.

1.9. 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.

1.10. 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	10–40 years
Furniture and equipment	2-20 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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.

1.12. 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.

1.13. Employee Entitlements

Short-term employee entitlements

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

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.

1.14. 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 international students, should the School be unable to provide the services to which they relate.

1.15. 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.

1.16. 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.

1.17. 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.

1.18. 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, painting contract liability and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

1.19. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. 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	549,576	557,853	536,107
Teachers' Salaries Grants	1,608,163	1,413,249	1,525,828
Use of Land and Buildings Grants	298,487	390,000	401,450
Other MoE Grants	123,378	40,000	83,022
Other Government Grants	35,168	500	27,137
	<u>2,614,772</u>	<u>2,401,602</u>	<u>2,573,544</u>

The School has opted in to the donations scheme for this year. Total amount received was \$46,650 (2020: \$44,700).

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	50,596	22,920	28,989
Fees for Extra Curricular Activities	3,433	32,000	3,713
Trading	29,744	31,340	37,135
Fundraising & Community Grants	9,165	36,000	90,419
Other Revenue	216,126	174,500	152,966
	<u>309,064</u>	<u>296,760</u>	<u>313,222</u>
Expenses			
Extra Curricular Activities Costs	3,876	54,000	4,149
Trading	28,986	32,060	37,331
Fundraising & Community Grant Costs	1,155	2,000	2,668
Other Locally Raised Funds Expenditure	144,330	120,200	136,327
Transport (Local)	1,350	-	-
	<u>179,697</u>	<u>208,260</u>	<u>180,475</u>
	<u>129,367</u>	<u>88,500</u>	<u>132,747</u>

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	110,497	77,200	115,661
Equipment Repairs	-	-	1,688
Library Resources	457	500	129
Employee Benefits - Salaries	1,863,881	1,622,200	1,732,102
Staff Development	22,196	37,000	16,139
	<u>1,997,031</u>	<u>1,736,900</u>	<u>1,865,719</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,313	3,350	3,450
Board Fees	3,075	3,500	3,240
Board Expenses	1,158	3,000	2,335
Communication	3,164	2,650	2,377
Consumables	8,337	6,600	8,813
Operating Lease	3,421	16,000	4,259
Other	11,553	570	79,788
Employee Benefits - Salaries	76,158	75,000	7,941
Insurance	4,925	2,800	5,611
Service Providers, Contractors and Consultancy	2,520	2,500	2,470
	<u>118,624</u>	<u>115,970</u>	<u>120,284</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,363	3,300	3,409
Consultancy and Contract Services	45,917	41,900	50,795
Cyclical Maintenance Provision	4,000	5,000	14,400
Grounds	7,245	8,600	6,875
Heat, Light and Water	24,904	22,500	23,008
Rates	12,563	12,300	12,345
Repairs and Maintenance	40,726	54,500	20,624
Use of Land and Buildings	298,487	390,000	401,450
Security	53	60	53
Employee Benefits - Salaries	24,779	40,000	25,209
	<u>463,037</u>	<u>578,160</u>	<u>558,168</u>

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

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	491,505	302,133	269,063
Short-term Bank Deposits	159,143	44,222	44,222
Cash and cash equivalents for Statement of Cash Flows	<u>650,648</u>	<u>346,355</u>	<u>313,285</u>

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

Of the \$650,648 Cash and Cash Equivalents, \$199,177 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$650,648 Cash and Cash Equivalents, \$1,120 is held by the School on behalf of the SMMC cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	30,515	7,985	7,985
Receivables from the Ministry of Education	4,772	-	-
Interest Receivable	73	149	149
Banking Staffing Underuse	14,675	7,935	7,935
Teacher Salaries Grant Receivable	129,212	106,023	106,023
	<u>179,247</u>	<u>122,092</u>	<u>122,092</u>
Receivables from Exchange Transactions	30,588	8,134	8,134
Receivables from Non-Exchange Transactions	148,659	113,958	113,958
	<u>179,247</u>	<u>122,092</u>	<u>122,092</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	721	447	447
School Uniforms	11,025	8,322	8,322
	<u>11,746</u>	<u>8,769</u>	<u>8,769</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	73,094	185,715	185,715
Total Investments	<u>73,094</u>	<u>185,715</u>	<u>185,715</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Building Improvements	497,871	-	(278)	-	(22,649)	474,944
Furniture and Equipment	60,385	10,367	-	-	(11,143)	59,609
Information and Communication Technology	37,028	18,719	-	-	(11,301)	44,446
Motor Vehicles	-	21,522	-	-	(1,176)	20,346
Leased Assets	24,700	3,695	-	-	(11,913)	16,482
Library Resources	5,576	7,522	(41)	-	(1,632)	11,425
Balance at 31 December 2021	625,560	61,825	(319)	-	(59,814)	627,252

The net carrying value of equipment held under a finance lease is \$16,482 (2020: \$24,700)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	854,852	(379,908)	474,944	856,393	(358,522)	497,871
Furniture and Equipment	303,301	(243,692)	59,609	293,353	(232,968)	60,385
Information and Communication Technology	225,270	(180,824)	44,446	206,551	(169,523)	37,028
Motor Vehicles	21,522	(1,176)	20,346	-	-	-
Leased Assets	45,010	(28,528)	16,482	41,338	(16,638)	24,700
Library Resources	79,229	(67,804)	11,425	72,222	(66,646)	5,576
Balance at 31 December	1,529,184	(901,932)	627,252	1,469,857	(844,297)	625,560

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	12,985	25,429	25,429
Accruals	4,313	3,450	3,450
Employee Entitlements - Salaries	147,444	121,820	121,820
Employee Entitlements - Leave Accrual	8,282	7,971	7,971
	173,024	163,857	163,857
Payables for Exchange Transactions	173,024	158,670	158,670
	173,024	163,857	163,857

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other Revenue in Advance	9,666	15,057	15,057
	9,666	15,057	15,057

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	78,800	78,800	76,400
Increase/ (decrease) to the Provision During the Year	16,300	5,000	14,400
Adjustment to the Provision	(12,300)	-	-
Use of the Provision During the Year	-	(12,000)	(12,000)
Provision at the End of the Year	82,800	71,800	78,800
Cyclical Maintenance - Current	18,000	-	-
Cyclical Maintenance - Term	64,800	71,800	78,800
	82,800	71,800	78,800

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	13,285	13,198	13,198
Later than One Year and no Later than Five Years	5,182	15,255	15,255
Future Finance Charges	(1,278)	(2,825)	(2,825)
	<u>17,189</u>	<u>25,628</u>	<u>25,628</u>
Represented by:			
Finance lease liability - Current	12,229	11,308	11,308
Finance lease liability - Term	4,960	14,320	14,320
	<u>17,189</u>	<u>25,628</u>	<u>25,628</u>

16. Funds Held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	731	-	-
	<u>731</u>	<u>-</u>	<u>-</u>

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

17. Funds Held 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 \$
Drains	2,424	-	-	(2,424)	-
LSC Room Upgrade - 218291	53,275	-	(53,275)	-	-
SIPS -Front of School Landscaping & Signage - 221510	9,197	4,856	(14,053)	-	-
Block 1&2 ILE Redevelopment - 226271	-	261,791	(62,614)	-	199,177
Leaking Roof Damage - 232999	-	11,847	(12,598)	-	(751)
Totals	<u>64,896</u>	<u>278,494</u>	<u>(142,540)</u>	<u>(2,424)</u>	<u>198,426</u>
Represented by:					
Funds Held on Behalf of the Ministry of Education					199,177
Funds Due from the Ministry of Education					(751)
					<u>198,426</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Drains	2,424	-	-	-	2,424
LSC Room Upgrade - 218291	-	54,446	(1,171)	-	53,275
SIPS -Front of School Landscaping & Signage - 221510	-	93,914	(84,717)	-	9,197
Totals	<u>2,424</u>	<u>148,360</u>	<u>(85,888)</u>	<u>-</u>	<u>64,896</u>

18. Funds Held on Behalf of the SMMC Cluster

Elmgrove School was the lead school and holds funds on behalf of the SMMC cluster. The Saturday Morning Music Classes (SMMC) cluster organises and administers small group music teaching in Otago.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	973	973	1,000
Funds Received from Cluster Members	67,554	-	-
Funds Received from MoE	-	-	64,918
Funds Spent on Behalf of the Cluster	(67,407)	-	(64,945)
Funds Held at Year End	<u>1,120</u>	<u>973</u>	<u>973</u>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,075	3,240
<i>Leadership Team</i>		
Remuneration	457,875	445,246
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	460,950	448,486

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 member) 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

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	150-160	150-160
Benefits and Other Emoluments	0-10	0-10

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	2.00	-
	2.00	-

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

22. 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The school has contracted for an ILE Block Redevelopment project with a total estimated project cost of \$741,562. This project has been approved with \$623,562 to be funded by the Ministry of Education and the Board has committed to fund up to \$118,000. \$261,791 has been received from the Ministry for this project, of which \$62,614 has been spent at balance date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$64,896)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

24. 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	650,648	346,355	313,285
Receivables	179,247	122,092	122,092
Investments - Term Deposits	73,094	185,715	185,715
Total Financial assets measured at amortised cost	<u>902,989</u>	<u>654,162</u>	<u>621,092</u>

Financial liabilities measured at amortised cost

Payables	173,024	163,857	163,857
Finance Leases	17,189	25,628	25,628
Total Financial liabilities measured at amortised Cost	<u>190,213</u>	<u>189,485</u>	<u>189,485</u>

25. Events After Balance Date

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

26. Comparatives

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

27. 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.



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Kiwi sport Funding

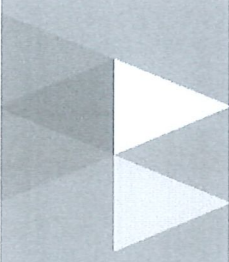
Kiwi sport is a Government funding initiative to support students' participation in organised sport. During 2021, the school received total Kiwi sport funding of \$4,420.96 (excluding GST).

The funding was spent on Hoops, Balls, throwing small bean bags, disc, batting tee, moon hoppers, basketball back board, singlets for basketball, bibs for netball, back hurdle, inflation needles, crash mat, shot put, relay batons, crossbar, High Jump stands, starting Clapper.



MINISTRY OF EDUCATION
Te Mātauranga

Analysis of variance reporting



School name: Elmgrove School	School number: 3778
Focus: Wellbeing	
Strategic Aim: Critically reflect, adapt and implement change.	
Annual Aim: Improve student achievement through improved attendance and student well being.	
Target: Improve the average attendance of this group by 5% Increase the average weighted score from the 1st wellbeing survey for the identified student group by 10% Increase the percentage of the group achieving within the expectation band above the at risk category by at least 12.5% in both mathematics and writing. To accelerate the mathematics achievement of the children in Year 5 and Year 6 in 2020 so that by the end of the year 80% of the students in these cohorts are at or above school expectations.	
Baseline data: Average attendance rate for group 86% with a range from 64% to 91% Achievement results for this group show that 25% are below expectation in writing and 13% below in Mathematics. A further 31% of this group are at the very bottom of the expectation bands in both writing and Mathematics putting them in the 'at risk' of being below category. This is the group that often require additional support to maintain expected progress as the year levels increase. Overall the percentage of this group either below or at risk of being below is 56% in writing and 44% in Mathematics. Well being data is yet to be collected.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>We introduced lunch time activities with Playball and targeted the focus children to take part with the hope this would make them want to be at school more.</p> <p>We conducted the NZCER wellbeing survey on three occasions throughout the year and identified areas of focus within the school based on these results.</p> <p>We ran planned lessons based around our school values to target areas of concern for students as identified in their surveys.</p> <p>We developed a social group for students who were struggling socially or needed help with positive interactions or worries about school.</p>	<p>The average attendance of this group increased by 1% across the year which was less than the target.</p> <p>The range of attendance lifted to be between 69% and 97% with an average of 87%.</p> <p>Wellbeing data for the target group showed slight increase on the weighted scores but did not reach the target and was considered unreliable as 50% of the group were either not present for the first or second survey meaning no comparison could be made.</p> <p>The weighted score showed an average increase of 5% between February and November across the Year 4- 6 cohort.</p> <p>In achievement we saw some improvements for this group with 6% moving out of the 'at risk' band in both Mathematics and Writing.</p> <p>End of year data showed 25% below in writing and 37.5% either below or at risk.</p> <p>In Mathematics 18.75% were below and 50% below or at risk.</p>	<p>Attendance was difficult to shift and while we saw a lift in Term 3 for some children it dropped again in Term 4.</p> <p>Attendance within the target group was inconsistent and this led to unreliable data from the wellbeing surveys for this group. Good gains were evident for the larger group.</p> <p>The lunch time programme was very good for some children but a number of the target group did not want to take part meaning this was not effective for them.</p> <p>Small achievement gains were evident within the target group. Numbers of children below remained low. Gains in attendance were not significant enough to enable greater learning time for these students.</p>	<p>We will continue to survey our senior students in 2022 using the wellbeing survey.</p> <p>Identify further areas for focus and teaching based on results.</p> <p>The play based lunch time programme has stopped as its outcomes did not warrant the cost</p> <p>PB4L team will be tasked with the identification and development of programmes for our socially challenged students</p> <p>School has funded the employment of a school counsellor who will work with children in school. Children identified from the survey as struggling or having high levels of anxiety will be referred.</p> <p>Further work around mindfulness in classrooms in 2022</p> <p>We will set new targets for 2022 around wellbeing with a larger group.</p>

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)

School name: Elmgrove School	School number: 3778
Focus: Reading	
Strategic Aim: Critically reflect, adapt and implement change.	
Annual Aim: 1.2 To increase the number of students achieving at or above school expectations in reading. To ensure students get the best possible start in reading when they enter school and reduce the need for intervention	
Targets: To accelerate the reading achievement of our 2020 Year 1 cohort so that by the end of year 2 80% of these children are achieving at or above the school expectation level for reading. To increase the level of achievement in reading in the first year of school so that 75% of our students are achieving within or above the school expectations by the end of their first year	
Baseline data: School wide reading data for 2020 showed 80% of our students were achieving school expectations in Reading. Analysis of the data identified the Year 1 group had the highest levels of children below expectations. At the end of the 2020 our Year 1 cohort had only 60% achieving expectations or higher. This was similar to 2019 data and due to intervention this had lifted to 82% by the end of Year 2. This pattern of higher levels of children not achieving expectation in the first 12 months is a concern and has resulted in the need for intensive intervention in reading in Year 2 for our students in recent years. We therefore plan to focus on reading programmes and practice in the first two years of schooling in the area of reading in order to accelerate the year 1 students who were not at expectation at the end of 2020 and to increase the percentage of children achieving at expectation by the end of 2021 in our current Year 1 cohort.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>professional development opportunities for teachers in the teaching of reading including the introduction of Better start for all year 0/1 teachers.</p> <p>Introduction of new resources targeting phonics and word sound connections.</p> <p>School wide review of literacy practices by Literacy curriculum team.</p> <p>Provided individual targeted interventions to identified students.</p> <p>Introduction of Better start programme in first year of school.</p> <p>Use of decodable texts with students.</p>	<p>By the end of Term 4 2021 80% of our Year 2 cohort had reached expectation. This is a lift of 20% from the end of the previous year.</p> <p>Of those children who reached 24 months at school during 2021 86% were within or above the expectation band. Which exceeded the target set.</p> <p>Our year 1 cohort showed 54% of our students reached expectation by the end of the year. This is similar to last year and does not show the improvement we had hoped for. The target of 75% was not achieved.</p>	<p>Targeted intervention were very successful for moving students identified below after one year at school.</p> <p>Our Better start programme is still in its infancy and many of these children only participated in this programme for part of the year. In 2022 all children will get a full year of this programme and we will have a better indication if this phonics based intro to reading will make the difference we anticipate.</p> <p>We are still finding considerable gaps and experience in literacy for our children arriving at school. This is also shown in our 6 year net data.</p>	<p>Continue small group intervention groups.</p> <p>Further sharing of good practice amongst staff</p> <p>Further training in Better start for the new staff working with Year 0/1</p> <p>Tracking of at risk children by the LSC enabling better continuation and sharing of information.</p>