

TE ATATU INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1530

Principal: Lloyd Evans

School Address: 8 Harbour View Road, Te Atau Peninsula, Auckland

School Postal Address: 8 Harbour View Road, Te Atau Peninsula, Auckland

School Phone: 09 834 5371

School Email: admin@teatatu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expire
Amy Fraser	Parent Rep	Elected	Sep-22
Chris Larking	Parent Rep	Elected	Sep-22
Darren White	Parent Rep	Co-opted	Sep-22
Hayley McNickle	Parent Rep	Elected	Sep-22
Lloyd Evans	Principal	Appointed	Current
Mike Hirst	Presiding Member	Elected	Sep-22
Nathan Hooker	Parent Rep	Co-opted	Sep-22
Tere Tamarua	Staff rep	Elected	Sep-22

Accountant / Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland



TE ATATU INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2021

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Te Atatu Intermediate 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.

MICHAEL JOHN HIRST
Full Name of Presiding Member


Signature of Presiding Member

Date:

31/05/2022

LLOYD EVANS

Full Name of Principal



Signature of Principal

Date:

31/05/2022

Te Atatu Intermediate 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	4,548,276	4,470,731	4,863,893
Locally Raised Funds	3	89,901	53,665	62,946
Interest Income		6,529	10,000	9,398
		<u>4,644,706</u>	<u>4,534,396</u>	<u>4,936,237</u>
Expenses				
Locally Raised Funds	3	43,239	59,700	35,522
International Students	4	-	-	168
Learning Resources	5	2,873,588	2,436,735	2,734,020
Administration	6	218,166	228,795	238,171
Finance		2,100	2,800	2,780
Property	7	1,373,458	1,737,068	1,769,790
Depreciation	11	134,325	122,000	141,333
Loss on Disposal of Property, Plant and Equipment		2,160	-	-
		<u>4,647,036</u>	<u>4,587,098</u>	<u>4,921,784</u>
Net Surplus / (Deficit) for the year		(2,330)	(52,702)	14,453
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(2,330)</u>	<u>(52,702)</u>	<u>14,453</u>

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

Te Atatu Intermediate School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	366,670	474,821	464,275
Accounts Receivable	9	200,190	196,655	196,655
GST Receivable		26,537	14,145	14,145
Prepayments		24,361	26,891	26,891
Funds due for Capital Works Projects	17	19,750	14,269	14,270
Investments	10	801,008	403,845	403,845
		1,438,516	1,130,626	1,120,081
Current Liabilities				
Accounts Payable	12	285,384	249,657	247,411
Revenue Received in Advance	13	8,696	6,700	6,700
Provision for Cyclical Maintenance	14	43,686	19,711	19,711
Finance Lease Liability	15	22,996	16,371	16,371
Funds held in Trust	16	700	700	700
Funds held for Capital Works Projects	17	161,916	-	-
		523,378	293,139	290,893
Working Capital Surplus/(Deficit)		915,138	837,487	829,188
Non-current Assets				
Property, Plant and Equipment	11	673,926	661,021	722,021
		673,926	661,021	722,021
Non-current Liabilities				
Provision for Cyclical Maintenance	14	138,252	118,907	118,907
Finance Lease Liability	15	32,090	11,252	11,251
		170,342	130,159	130,158
Net Assets		1,418,721	1,368,349	1,421,051
Equity		1,418,721	1,368,349	1,421,051

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

Te Atatu Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,421,051	1,421,051	1,374,697
Total comprehensive revenue and expense for the year		(2,330)	(52,702)	14,453
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	31,901
Equity at 31 December		1,418,721	1,368,349	1,421,051

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Atatu Intermediate 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		945,764	1,028,947	993,061
Locally Raised Funds		84,028	77,381	86,662
International Students		8,696	-	-
Goods and Services Tax (net)		(12,392)	(2,180)	(2,180)
Payments to Employees		(415,496)	(350,513)	(403,775)
Payments to Suppliers		(410,883)	(536,681)	(520,110)
Interest Paid		(2,100)	(2,800)	(2,780)
Interest Received		6,430	8,833	8,231
Net cash from/(to) Operating Activities		204,047	222,987	159,109
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,049)	(79,029)	(120,599)
Purchase of Investments		(397,163)	(242,516)	(242,516)
Net cash from/(to) Investing Activities		(446,212)	(321,545)	(363,115)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	31,901
Finance Lease Payments		(11,877)	(6,737)	(17,601)
Funds Administered on Behalf of Third Parties		156,437	34,860	34,859
Net cash from/(to) Financing Activities		144,560	28,123	49,159
Net increase/(decrease) in cash and cash equivalents		(97,605)	(70,435)	(154,847)
Cash and cash equivalents at the beginning of the year	8	464,275	545,256	619,122
Cash and cash equivalents at the end of the year	8	366,670	474,821	464,275

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.

Te Atatu Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Te Atatu Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

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 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) 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.

e) 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.

f) 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.

g) 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.

h) 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	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing

i) 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.

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international fees 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.

m) 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.

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) 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.

q) Budget Figures

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

r) 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	809,077	809,828	791,607
Teachers' Salaries Grants	2,496,149	2,092,881	2,355,626
Use of Land and Buildings Grants	1,101,836	1,497,022	1,515,206
Other MoE Grants	141,214	70,500	200,969
Other Government Grants	-	500	485
	<u>4,548,276</u>	<u>4,470,731</u>	<u>4,863,893</u>

The school has opted in to the donations scheme for this year. Total amount received was \$70,350.

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	4,475	1,950	4,165
Curriculum related Activities - Purchase of goods and services	7,409	-	-
Fees for Extra Curricular Activities	34,957	12,300	14,295
Trading	2,027	3,115	1,923
Fundraising & Community Grants	41,033	36,300	42,563
	<u>89,901</u>	<u>53,665</u>	<u>62,946</u>
Expenses			
Extra Curricular Activities Costs	31,813	45,700	21,421
Fundraising and Community Grant Costs	11,426	14,000	14,101
	<u>43,239</u>	<u>59,700</u>	<u>35,522</u>
	<u>46,662</u>	<u>(6,035)</u>	<u>27,424</u>

Surplus/ (Deficit) for the year Locally raised funds

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	0
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	-	-	-
Expenses			
Student Recruitment	-	-	168
	<u>-</u>	<u>-</u>	<u>168</u>
	<u>-</u>	<u>-</u>	<u>(168)</u>

Surplus/ (Deficit) for the year International Students

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	128,675	130,454	128,307
Equipment Repairs	5,640	4,000	4,520
Library Resources	1,524	3,400	2,811
Employee Benefits - Salaries	2,732,388	2,288,881	2,589,645
Staff Development	5,361	10,000	8,737
	<u>2,873,588</u>	<u>2,436,735</u>	<u>2,734,020</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	7,710	7,200	6,100
Board Fees	2,750	4,000	3,190
Board Expenses	792	2,500	11,136
Communication	7,149	8,000	7,548
Consumables	34,058	43,500	34,618
Other	23,251	27,550	26,985
Employee Benefits - Salaries	119,372	113,016	126,189
Insurance	5,876	6,745	6,121
Service Providers, Contractors and Consultancy	17,208	16,284	16,284
	<u>218,166</u>	<u>228,795</u>	<u>238,171</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	66,785	77,050	74,880
Cyclical Maintenance Provision	63,665	21,500	20,210
Grounds	7,183	8,500	4,763
Heat, Light and Water	39,626	48,000	45,166
Rates	123	100	114
Repairs and Maintenance	32,305	27,000	48,621
Use of Land and Buildings	1,101,836	1,497,022	1,515,206
Security	7,984	6,000	6,863
Employee Benefits - Salaries	53,951	51,896	53,967
	<u>1,373,458</u>	<u>1,737,068</u>	<u>1,769,790</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.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	366,670	474,821	464,275
Cash and cash equivalents for Statement of Cash Flows	<u>366,670</u>	<u>474,821</u>	<u>464,275</u>

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

Of the \$366,670 Cash and Cash Equivalents, \$161,916 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.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	-	827	827
Interest Receivable	1,746	1,647	1,647
Teacher Salaries Grant Receivable	198,444	194,181	194,181
	<u>200,190</u>	<u>196,655</u>	<u>196,655</u>
Receivables from Exchange Transactions	1,746	2,474	2,474
Receivables from Non-Exchange Transactions	198,444	194,181	194,181
	<u>200,190</u>	<u>196,655</u>	<u>196,655</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	801,008	403,845	403,845
Total Investments	<u>801,008</u>	<u>403,845</u>	<u>403,845</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	320,476	-			(12,130)	308,347
Furniture and Equipment	222,511	24,108			(41,011)	205,608
Information and Communication Technology	124,580	16,985			(63,204)	78,362
Leased Assets	18,365	44,947			(13,445)	49,866
Library Resources	36,089	2,350	(2,160)		(4,535)	31,743
Balance at 31 December 2021	<u>722,021</u>	<u>88,390</u>	<u>(2,160)</u>	<u>-</u>	<u>(134,325)</u>	<u>673,926</u>

The net carrying value of equipment held under a finance lease is \$49,866 (2020: \$18,365)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	538,578	(230,231)	308,347	538,578	(218,102)	320,476
Furniture and Equipment	613,377	(407,769)	205,608	591,924	(369,413)	222,511
Information and Communication Technology	357,585	(279,223)	78,362	340,600	(216,020)	124,580
Motor Vehicles	37,333	(37,333)	-	37,333	(37,333)	-
Leased Assets	93,059	(43,193)	49,866	53,718	(35,353)	18,365
Library Resources	98,660	(66,917)	31,743	102,443	(66,354)	36,089
Balance at 31 December	1,738,592	(1,064,666)	673,926	1,664,596	(942,575)	722,021

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	62,093	21,460	19,212
Accruals	7,392	6,100	6,102
Banking Staffing Overuse	-	4,527	4,527
Employee Entitlements - Salaries	198,444	194,181	194,181
Employee Entitlements - Leave Accrual	17,455	23,389	23,389
	<u>285,384</u>	<u>249,657</u>	<u>247,411</u>

Payables for Exchange Transactions	285,384	249,657	247,411
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The carrying value of payables approximates their fair value.

	<u>285,384</u>	<u>249,657</u>	<u>247,411</u>
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13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	8,696	-	-
Other revenue in Advance	-	6,700	6,700
	<u>8,696</u>	<u>6,700</u>	<u>6,700</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	138,618	138,618	158,621
Increase/ (decrease) to the Provision During the Year	63,665	21,500	20,210
Use of the Provision During the Year	(20,345)	-	(40,213)
Provision at the End of the Year	<u>181,938</u>	<u>160,118</u>	<u>138,618</u>
Cyclical Maintenance - Current	43,686	19,711	19,711
Cyclical Maintenance - Term	138,252	118,907	118,907
	<u>181,938</u>	<u>138,618</u>	<u>138,618</u>

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	27,017	16,371	18,179
Later than One Year and no Later than Five Years	35,203	11,252	11,882
Future Finance Charges	(7,134)	-	(2,439)
	<u>55,086</u>	<u>27,623</u>	<u>27,622</u>
Represented by			
Finance lease liability - Current	22,996	16,371	16,371
Finance lease liability - Term	32,090	11,252	11,251
	<u>55,086</u>	<u>27,623</u>	<u>27,622</u>

16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	700	700	700
	<u>700</u>	<u>700</u>	<u>700</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 \$
New PA System	<i>completed</i>	(4,591)	4,591			-
Install Warm Water to Toilets	<i>in progress</i>	(9,679)				(9,679)
Translucent Sheet & Cladding	<i>completed</i>	-	59,990	(59,990)		-
Staffroom, Toilets, Fire, electrical	<i>in progress</i>	-	155,261	(13,422)		141,839
Artificial Turf to Courts	<i>in progress</i>	-	85,455	(94,850)		(9,395)
Site Drainage	<i>in progress</i>	-	44,987	(45,663)		(676)
PA System Lockdown Project	<i>in progress</i>	-	44,987	(24,910)		20,077
Block 2 Classroom Flooring	<i>completed</i>	-	27,506	(27,506)		-
Block 2 Asbestos Removal	<i>completed</i>	-	21,414	(21,414)		-
Totals		(14,270)	444,191	(287,755)	-	142,166

Represented by:

Funds Held on Behalf of the Ministry of Education	161,916
Funds Due from the Ministry of Education	(19,750)
	142,166

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Drainage	<i>completed</i>	(4,979)	4,982	(2)		-
New PA System	<i>in progress</i>	(4,591)				(4,591)
Block 1 Classroom Flooring	<i>completed</i>	(4,899)	4,899			-
Block 1 Reroofing	<i>completed</i>	(4,987)	4,987			-
Block 3 Asbestos Removal	<i>completed</i>	(21,170)	21,170			-
Install Warm Water to Toilets	<i>in progress</i>	-	89,189	(98,686)		(9,679)
Roofing Blocks 1,4,5 & 10	<i>completed</i>	(8,503)	8,503			-
Totals		(49,129)	133,730	(98,688)	-	(14,270)

18. 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.

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members Remuneration	2,750	3,190
Leadership Team Remuneration	355,187	352,676
Full-time equivalent members	3	3
Total key management personnel remuneration	357,937	355,866

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

Principal

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	140-150	140-150
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	3.00	2.00
	3.00	2.00

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

20. 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 \$0	2020 Actual \$4,000
Total Number of People	0	1

21. Contingencies

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

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$94,500 contract for Artificial Turf to Courts as agent for the Ministry of Education. This project is fully funded by the Ministry. \$85,455 has been received of which \$94,850 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$50,000 contract for Site Drainage Works as agent for the Ministry of Education. This project is fully funded by the Ministry. \$44,987 has been received and \$45,663 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) \$45,320 contract for PA System Lockdown Project as agent for the Ministry of Education. The project is fully funded by the Ministry. \$44,987 has been received and \$24,910 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) \$155,261 contract for Staffroom, Toilets, upgrade electrics and joinery, reroofing and fire alarm project as agent for the Ministry of Education. The project is fully funded by the Ministry. \$155,261 has been received and \$13,422 has been spent on the project to balance date. This project has been approved by the Ministry.

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

23. 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	366,670	474,821	464,275
Receivables	200,190	196,655	196,655
Investments - Term Deposits	801,008	403,845	403,845
Total Financial assets measured at amortised cost	1,367,868	1,075,321	1,064,775

Financial liabilities measured at amortised cost

Payables	285,384	249,657	247,411
Finance Leases	55,086	27,623	27,622
Total Financial Liabilities Measured at Amortised Cost	340,470	277,280	275,033

24. Events After Balance Date

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

25. Comparatives

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

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Independent Auditor's Report

To the readers of Te Atatu Intermediate School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Te Atatu Intermediate School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

2021 ANALYSIS OF VARIANCE - MATHS

Please note: Due to significant COVID-related interruptions to our teaching and learning programme we were unable to assess student learning and achievement at the end of 2021.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Targeting classes via specialist maths teachers has continued.</p> <p>Teacher Aide support for at risk learners, as well as in class support within classrooms.</p> <p>Maths Buddy (online programme) funded by Board of Trustees for all students continued into its fifth year.</p> <p>GATE programme within mathematics and opportunity for providing extension maths alongside nationally recognised external examinations in Kiwi Competitions / Australasian Maths / Otago Problem Challenge / GAT.</p> <p>Booster class Teacher Aide assistance and support.</p> <p>Maths badges to promote the basics within maths - these were promoted each term.</p>	<p>*Success within external exams – Kiwi comps / GAT / OPC (5 year 7 students and 4 year 8's achieved 'excellence' within Kiwi Competitions.</p> <p>* Maths Buddy reinforced math learning at home and helped to build a home/school partnership between home and school</p> <p>* We had a large number of students achieving within level 2 at the start of year (especially year 7), which has impacted on our overall results.</p> <p>*Teachers utilising MathsBuddy more effectively in terms of grouping and setting tasks for home and school use. This has been utilised exceptionally well across the school, and was a well-used</p>	<p>*Target results are unknown.</p> <p>*Students are arriving at TAI with significant gaps in their learning-making it hard for them to reach the expected levels within the 2 year time frame.</p> <p>*Specialist teaching and targeting of goals was ongoing and worked very well.</p> <p>*Focus on basics eg maths badges – this has been a huge success with 100s of badges being given out over the year and the students were very excited to earn them. This continues to be a huge success and reinforces key learning areas within maths (eg fractions, decimals, percentages)</p>	<p>Revisit Assessment for Learning principles within maths, using 'clarity in the classroom' resource. Reinforce Evaluation Associates ideas around goal setting for teacher pedagogy-especially for new teachers.</p> <p>We experienced a high level of student engagement using digital platforms during lockdowns- we will continue to develop this as part of our digital curriculum.</p> <p>Maori and Pasifika achievement will continue to be a focus area for 2022.</p> <p>Promoting whanau engagement to raise achievement. Focus on Tataiako and Tapasa to promote – early curriculum meeting around MathsBuddy.</p> <p>Integrate digital technologies</p>

	<p>tool during distance learning.</p>	<p>*All students access to Maths buddy for online support – this was focused on and supports the learning in classes. Teachers do monitor usage.</p> <p>It is difficult for us to measure the true impact of COVID on students learning and achievement. This will be a factor for consideration early in 2022, and a focus on identifying student gaps and accelerating learning will be necessary.</p>	<p>curriculum to develop computational thinking and problem solving within maths.</p> <p>Promote Māori achieving success as Māori within te Ao Māori focus classes</p>
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Planning for next year: Continuation into 2022 (due to COVID interruptions faced in 2021)

Te Atatu Intermediate will focus on the achievement of all students (but with a particular focus on target students) and will monitor learning and accelerated progress during 2022. There will continue to be a focus on maths strategies and problem solving, as well as place value and fractional number knowledge and understanding, as these are major gaps still.

Specific focus to be raising achievement of Maori and Pasifika students in particular.

2021 ANALYSIS OF VARIANCE - WRITING

Please note: Due to significant COVID-related interruptions to our teaching and learning programme we were unable to assess student learning and achievement at the end of 2021.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>* Moderating focus with e-AsTTLe</p> <p>* Focus on teacher pedagogy and practice with regular in-school moderation meetings</p> <p>*Continue to allow more scope within writing assessment - in order to allow students better opportunities to experience success.</p> <p>*Focus on identified need- the teaching of grammar and punctuation skills. Writer's badge awarded to recognise success within grammar and punctuation (PAT)</p> <p>*Writer's Toolbox programme used successfully in all classrooms. This was a well-used tool during distance learning.</p>	<p>*As a staff we now have a greater understanding of the moderation process and the AsTTLe rubrics.</p> <p>*More robust data collection taking place</p> <p>*GATE students achieving really well.</p> <p>*New teaching strategies and writing topics/prompts are being used. Topics/genre are not mandated.</p> <p>*As a staff we are developing a clearer understanding of learning progressions within writing (level 1 through to level 6) and the role that writing plays within curriculum areas other than English.</p> <p>Writing across the curriculum- particularly within science.</p> <p>All teachers learning about Writer's Toolbox programme.</p>	<p>*Target results are unknown.</p> <p>*Our assessments are more accurate and our data collection is more robust.</p> <p>*Girls continue to achieve at a much higher level than their male counterparts.</p> <p>In order to try and address this stubborn trend, we have invested in the Writer's Toolbox for the next 2 years.</p> <p>Inquire into the impact of Writer's Toolbox programme on both teaching capacity and student achievement. Look for links 2022. We believe that it has enhanced teacher and students understanding of different sentence types.</p> <p>It is difficult to measure the true impact of COVID on students learning and achievement.</p> <p>This will be a factor for consideration</p>	<p>*Focus on target / priority learners, especially Maori, Pasifika, and boys. These students must form the target learner group next year.</p> <p>*Investigate programmes that have experienced success with boys in writing e.g other schools, research, readings etc.</p> <p>*Strengthen our understanding of OTJs and gathering evidence across the curriculum to make informed judgements in writing.</p> <p>*Address the disparity between male / female achievement as boys continue to achieve lower (as a group) than girls.</p> <p>*Student engagement and motivation to be a focus curriculum-wide in 2022.</p> <p>*Continue to explore ways in which our high achieving students can reach a wider audience with their writing, external competitions etc.</p>

		early in 2022, and a focus on identifying student gaps and accelerating learning will be necessary.	<p>*Continue to seek ways to strengthen 'writing across the curriculum'- hoping Writer's Toolbox can help to bridge this gap.</p> <p>*Seek ways to integrate the Digital Technologies curriculum- to provide authentic, relevant writing opportunities through our local curriculum e.g. through 21 day challenge etc.</p> <p>*We experienced a high level of student engagement using digital platforms during lockdowns- we will continue to develop this as part of our digital curriculum.</p>
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Planning for next year: Continuation into 2022 (due to COVID interruptions faced in 2021):

Continued support of all students (with a particular focus on target writers) to accelerate progress to meet curriculum expectations. Continue to increase student achievement in writing through targeted strategies and support to increase engagement and motivation levels, particularly that of boys. An ongoing focus on deeper features, purpose and audience.

Specific focus to be raising achievement and engagement of Māori, Pasifika and male students in particular.

2021 ANALYSIS OF VARIANCE - READING

Please note: Due to significant COVID-related interruptions to our teaching and learning programme we were unable to assess student learning and achievement at the end of 2021.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Focussed planning and implementation of the explicit teaching of reading comprehension strategies across the school – these are continued yearly to focus on key aspects of learning (Sheena Cameron).</p> <p>Teacher aide in-class support.</p> <p>GATE support for students achieving at a high level within literacy.</p> <p>Differentiation: students grouped according to ability and need.</p> <p>Developing a 'reading across the curriculum' focus- sharing target students with tech and spec teachers.</p>	<p>*Monitoring of students yet to meet curriculum expectation - this has had some impact on student learning within levels (asttle reading score ARS).</p> <p>*GATE students extended within a programme designed for their needs including external exams such as Kiwi Competitions in English / reading badges.</p> <p>*Teacher aide time during literacy to support at risk students in their learning.</p> <p>*Due to COVID interruptions, regular target time did not occur this year. Assessments took place at beginning and mid year, we were unable to conduct our end of year assessments.</p>	<p>-Target results are unknown.</p> <p>Library continues to stock a greater range of books / topics catering for boys such as graphic novels- in an attempt to engage and motivate boys in their reading.</p> <p>It is difficult for us to measure the true impact of COVID on students learning and achievement. This will be a factor for consideration early in 2022, and a focus on identifying student gaps and accelerating learning will be necessary.</p>	<p>Continue the explicit teaching of reading strategies to be supported with STARS resources and programme in all classes. Continue to implement 'Learning Intentions' linked to reading strategies.</p> <p>Continue with the alignment and integration of writing and reading planning. Reading planning and programme further reflects the school wide learning contexts.</p> <p>Continue to strengthen 'reading across the curriculum' focus, particularly within science.</p> <p>Seek to link the digital technologies curriculum and local curriculum to reading- to provide authentic, relevant reading for purpose and meaning.</p> <p>Targeted teaching and monitoring of all students through the</p>

			<p>use of data to inform teaching practice, personalised learning and identifying individual student gaps – 3 collection points each year.</p> <p>We experienced a high level of student engagement using digital platforms during lockdowns- we will continue to develop this as part of our digital curriculum.</p> <p>Promote 'Maori achieving success as Māori' within classes.</p> <p>Many of our foci will continue from 2021 into 2022 (due to COVID interruptions).</p> <p>Continue to implement tracking systems as recommended by ERO team to capture acceleration of learning of specific groups.</p>
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Planning for next year: Continuation into 2022 (due to COVID interruptions faced in 2021):

Continued support of target readers to accelerate progress to meet curriculum expectations. Continue to focus on increasing student achievement in reading through targeted strategies and support, with a focus on deeper features within reading.

Specific focus to be raising achievement of Māori students in particular, and to address the widening gap between male and female achievement data.

School Te Atatu Intermediate

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$6,540.21 (466 students) (excluding GST).

The funding was spent on sporting equipment -to promote sporting opportunities across the school for all students within fitness, physical education equipment and sport opportunities,- Te Atatu Intermediate events, zone days, outside sporting agencies coming in to take sporting opportunities and transporting athletes to events.

The number of students participating in organised sport meant that 100% of the school role was engaged in sporting opportunities.