

# THORNTON SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	2028
<b>Principal:</b>	Shelley Bremner
<b>School Address:</b>	43 Eastbank Road, Thornton
<b>School Postal Address:</b>	East Bank Road RD 3, Whakatane, 3193
<b>School Phone:</b>	07 304 9308
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Accountant / Service Provider:



# THORNTON SCHOOL

Annual Report - For the year ended 31 December 2021

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# Thornton 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.

Trevor Mews

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Full Name of Presiding Member



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Signature of Presiding Member

31.05.2022

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Date:

Shelley Bremner

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Full Name of Principal



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Signature of Principal

31.05.2022

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Date:

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	1,028,287	939,392	1,014,361
Locally Raised Funds	3	95,204	19,486	83,590
Interest Income		151	250	239
Gain on Sale of Property, Plant and Equipment		398	-	-
International Students	4	-	-	1,291
		<u>1,124,040</u>	<u>959,128</u>	<u>1,099,481</u>
<b>Expenses</b>				
Locally Raised Funds	3	27,106	18,246	28,856
International Students	4	-	-	153
Learning Resources	5	756,206	687,194	725,676
Administration	6	57,512	51,711	50,539
Finance		(562)	1,200	1,126
Property	7	178,234	178,012	196,579
Depreciation	11	50,315	28,535	34,075
Loss on Disposal of Property, Plant and Equipment		748	-	1,316
		<u>1,069,559</u>	<u>964,898</u>	<u>1,038,320</u>
<b>Net Surplus / (Deficit) for the year</b>		54,481	(5,770)	61,161
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>54,481</u></u>	<u><u>(5,770)</u></u>	<u><u>61,161</u></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.

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		326,553	256,443	260,997
Total comprehensive revenue and expense for the year		54,481	(5,770)	61,161
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		8,500	-	4,395
<b>Equity at 31 December</b>		<b>389,534</b>	<b>250,673</b>	<b>326,553</b>
Retained Earnings		389,534	250,673	326,553
<b>Equity at 31 December</b>		<b>389,534</b>	<b>250,673</b>	<b>326,553</b>

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.

## Thornton School

# Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	129,647	121,336	122,495
Accounts Receivable	9	56,147	49,607	50,277
GST Receivable		10,501	3,928	9,859
Prepayments		10,927	3,172	9,508
Inventories	10	1,306	1,091	1,091
		208,528	179,134	193,230
<b>Current Liabilities</b>				
Accounts Payable	12	67,934	51,474	62,121
Revenue Received in Advance	13	-	-	145
Provision for Cyclical Maintenance	14	4,667	4,615	4,643
Finance Lease Liability	15	15,915	10,433	13,839
Funds held for Capital Works Projects	16	3,690	-	5,557
		92,206	66,522	86,305
<b>Working Capital Surplus/(Deficit)</b>		116,322	112,612	106,925
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	301,774	158,630	242,399
		301,774	158,630	242,399
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	15,272	11,072	10,182
Finance Lease Liability	15	13,290	9,497	12,589
		28,562	20,569	22,771
<b>Net Assets</b>		389,534	250,673	326,553
<b>Equity</b>		389,534	250,673	326,553

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

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

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		281,158	233,563	284,212
Locally Raised Funds		95,476	14,586	87,988
International Students		-	-	1,291
Goods and Services Tax (net)		(642)	-	(5,931)
Payments to Employees		(153,322)	(140,311)	(159,640)
Payments to Suppliers		(113,834)	(50,213)	(112,063)
Interest Paid		562	(1,200)	(1,126)
Interest Received		151	250	239
Net cash from/(to) Operating Activities		<u>109,549</u>	<u>56,675</u>	<u>94,970</u>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(359)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(91,635)	(8,450)	(56,734)
Net cash from/(to) Investing Activities		<u>(91,994)</u>	<u>(8,450)</u>	<u>(56,734)</u>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		8,500	-	4,395
Finance Lease Payments		(14,950)	(10,885)	(12,781)
Funds Administered on Behalf of Third Parties		(3,953)	-	8,649
Net cash from/(to) Financing Activities		<u>(10,403)</u>	<u>(10,885)</u>	<u>263</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><u>7,152</u></u>	<u><u>37,340</u></u>	<u><u>38,499</u></u>
Cash and cash equivalents at the beginning of the year	8	<u>122,495</u>	<u>83,996</u>	<u>83,996</u>
<b>Cash and cash equivalents at the end of the year</b>	8	<u><u>129,647</u></u>	<u><u>121,336</u></u>	<u><u>122,495</u></u>

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.

# Thornton School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Thornton 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 grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

##### **Other Grants**

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

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

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

##### **Interest Revenue**

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

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

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

## **k) Intangible Assets**

### *Software costs*

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

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

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

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

#### **p) Funds Held in Trust**

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

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

#### **q) Shared Funds**

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

#### **r) Provision for Cyclical Maintenance**

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

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

#### **s) Financial Instruments**

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

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

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

#### **t) Borrowings**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **v) Budget Figures**

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

#### **w) 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	264,404	233,563	263,201
Teachers' Salaries Grants	644,745	576,061	600,763
Use of Land and Buildings Grants	107,168	129,768	132,487
Other MoE Grants	10,360	-	17,910
Other Government Grants	1,610	-	-
	1,028,287	939,392	1,014,361

The school has opted in to the donations scheme for this year. Total amount received was \$19,800.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	3,091	-	7,302
Fees for Extra Curricular Activities	9,799	12,886	18,035
Trading	3,895	3,000	3,334
Fundraising & Community Grants	77,921	3,600	54,919
Other Revenue	498	-	-
	95,204	19,486	83,590
<b>Expenses</b>			
Extra Curricular Activities Costs	16,918	14,146	19,313
Trading	4,277	3,000	3,384
Fundraising & Community Grant Costs	5,911	1,100	6,159
	27,106	18,246	28,856
<i>Surplus for the year Locally raised funds</i>	68,098	1,240	54,734

**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 \$
<b>Revenue</b>			
International Student Fees	-	-	1,291
<b>Expenses</b>			
Other Expenses	-	-	153
	-	-	153
<hr/>			
<i>Surplus/(Deficit) for the year International Students</i>	-	-	1,138

**5. Learning Resources**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	16,408	15,383	18,413
Library Resources	505	400	1,592
Employee Benefits - Salaries	738,196	669,861	704,531
Staff Development	250	1,550	1,140
Van Costs	847	-	-
	756,206	687,194	725,676

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,320	4,325	4,320
Board Fees	2,275	2,500	1,900
Board Expenses	725	100	-
Communication	930	1,300	1,269
Consumables	4,058	4,600	3,593
Other	5,355	1,750	4,148
Employee Benefits - Salaries	26,482	25,482	24,837
Insurance	4,968	3,600	3,092
Service Providers, Contractors and Consultancy	8,399	8,054	7,380
	57,512	51,711	50,539

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	2,204	500	2,209
Cyclical Maintenance Provision	5,114	5,475	5,120
Grounds	6,300	6,200	6,472
Heat, Light and Water	6,892	7,300	6,662
Rates	1,799	1,400	1,387
Repairs and Maintenance	17,915	5,740	10,566
Use of Land and Buildings	107,168	129,768	132,487
Security	872	600	489
Employee Benefits - Salaries	29,970	21,029	31,187
	178,234	178,012	196,579

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	129,647	121,336	122,495
Cash and cash equivalents for Statement of Cash Flows	129,647	121,336	122,495

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

Of the \$129,647 Cash and Cash Equivalents \$3,690 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.

## 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	2,917	4,837	584
Banking Staffing Underuse	4,525	1,067	-
Teacher Salaries Grant Receivable	48,705	43,703	49,693
	<u>56,147</u>	<u>49,607</u>	<u>50,277</u>
Receivables from Exchange Transactions	2,917	4,837	584
Receivables from Non-Exchange Transactions	53,230	44,770	49,693
	<u>56,147</u>	<u>49,607</u>	<u>50,277</u>

## 10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,306	1,091	1,091
	<u>1,306</u>	<u>1,091</u>	<u>1,091</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	132,859	46,405	-	-	(9,759)	<b>169,504</b>
Furniture and Equipment	26,240	44,396	(160)	-	(7,955)	<b>62,522</b>
Information and Communication Technolog	5,430	1,812	(588)	-	(3,513)	<b>3,141</b>
Motor Vehicles	49,862	-	(1,993)	-	(10,050)	<b>37,819</b>
Leased Assets	25,610	19,818	-	-	(18,738)	<b>26,690</b>
Library Resources	2,398	-	-	-	(300)	<b>2,098</b>
<b>Balance at 31 December 2021</b>	<u>242,399</u>	<u>112,431</u>	<u>(2,741)</u>	<u>-</u>	<u>(50,315)</u>	<u><b>301,774</b></u>

The net carrying value of equipment held under a finance lease is \$26,690 (2020: \$25,610)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	326,038	(156,534)	<b>169,504</b>	279,633	(146,774)	<b>132,859</b>
Furniture and Equipment	139,443	(76,921)	<b>62,522</b>	99,016	(72,776)	<b>26,240</b>
Information and Communication Technolog	55,907	(52,766)	<b>3,141</b>	58,803	(53,373)	<b>5,430</b>
Motor Vehicles	47,732	(9,913)	<b>37,819</b>	50,249	(387)	<b>49,862</b>
Leased Assets	56,702	(30,012)	<b>26,690</b>	65,719	(40,109)	<b>25,610</b>
Library Resources	34,985	(32,887)	<b>2,098</b>	34,985	(32,587)	<b>2,398</b>
<b>Balance at 31 December</b>	<u>660,807</u>	<u>(359,033)</u>	<u><b>301,774</b></u>	<u>588,405</u>	<u>(346,006)</u>	<u><b>242,399</b></u>



**12. Accounts Payable**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	15,272	2,987	7,820
Accruals	3,215	4,199	4,320
Employee Entitlements - Salaries	48,705	43,703	49,693
Employee Entitlements - Leave Accrual	742	585	288
	<u>67,934</u>	<u>51,474</u>	<u>62,121</u>
Payables for Exchange Transactions	67,934	51,474	62,121
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>67,934</u>	<u>51,474</u>	<u>62,121</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Income In Advance	-	-	145
	<u>-</u>	<u>-</u>	<u>145</u>

**14. Provision for Cyclical Maintenance**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Provision at the Start of the Year	14,825	10,212	9,705
Increase to the Provision During the Year	5,423	5,475	5,447
Adjustment to the Provision	(309)	-	(327)
Provision at the End of the Year	<u>19,939</u>	<u>15,687</u>	<u>14,825</u>
Cyclical Maintenance - Current	4,667	4,615	4,643
Cyclical Maintenance - Term	15,272	11,072	10,182
	<u>19,939</u>	<u>15,687</u>	<u>14,825</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	16,257	10,433	14,402
Later than One Year and no Later than Five Years	13,455	9,497	12,962
Future finance charges	(507)	-	(936)
	29,205	19,930	26,428

#### Represented by

Finance lease liability - Current	15,915	10,433	13,839
Finance lease liability - Term	13,290	9,497	12,589
	29,205	19,930	26,428

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

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

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
<b>2021</b>						
Admin Block		(16,629)	15,009	1,620	-	-
Plumbing & Drainage	224050	22,186	2,460	(24,646)	-	-
Toilets, O/door Learning & Roofing	224051	-	106,516	(105,436)	-	1,080
Playground Renovations		-	8,216	(5,606)	-	2,610
Totals		5,557	132,201	(134,068)	-	3,690

#### Represented by:

Funds Held on Behalf of the Ministry of Education				3,690
Funds Due from the Ministry of Education				-
				3,690

	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
<b>2020</b>						
Admin Block		-	-	(16,629)	-	(16,629)
Plumbing & Drainage	224050	-	24,586	(2,400)	-	22,186
Totals		-	24,586	(19,029)	-	5,557

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$
<i>Board Members</i>		
Remuneration	2,275	1,900
<i>Leadership Team</i>		
Remuneration	223,119	303,536
Full-time equivalent members	2.00	3.07
<b>Total key management personnel remuneration</b>	<b>225,394</b>	<b>305,436</b>

There are 6 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that met 7 and 7 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

	<b>2021</b>	<b>2020</b>
Remuneration \$000	FTE Number	FTE Number
100 - 110	-	-
	0.00	0.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

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

## 20. 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.

## 21. Commitments

### (a) Capital Commitments

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

\$355,790 contract for the Toilets, O/door Learning & Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$106,516 has been received of which \$105,436 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$9,129 contract for the Playground Renovations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,216 has been received of which \$5,606 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

A contract for the Admin Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$16,629 has been spent on the project to balance date. This project has been approved by the Ministry; and

A contract for the Plumbing & Drainage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$24,586 has been received of which \$2,400 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

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

## 22. 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	129,647	121,336	122,495
Receivables	56,147	49,607	50,277
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	185,794	170,943	172,772

### Financial liabilities measured at amortised cost

Payables	67,934	51,474	62,121
Finance Leases	29,205	19,930	26,428
Total Financial Liabilities Measured at Amortised Cost	97,139	71,404	88,549

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 25. COVID 19 Pandemic on going implications

### Impact of Covid-19

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

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

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

### Impact on operations

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

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

### Reduction in locally raised funds

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

### Increased Remote learning additional costs

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

### Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

## Independent Auditor's Report

# To the Readers of Thornton School's Financial Statements

## For the Year Ended 31 December 2021

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

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 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 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.

#### ACCOUNTANTS & ADVISORS

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

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William Buck Audit (NZ) Limited

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or



conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 29, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



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

## Thornton School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Trevor Mews	Presiding Member	Elected	Sep 2022
Shelley Bremner	Principal		
Michael Benner	Parent Representative	Elected	Sep 2022
Rachel Watkins	Parent Representative	Elected	Sep 2022
Perry Panayiotou	Parent Representative	Elected	Sep 2022
Ashlee Sturme	Parent Representative	Elected	Oct 2021
Morgan Reynolds	Staff Representative	Elected	Sep 2022

## **Thornton School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,867 (excluding GST). The funding was spent on sporting endeavours.

# Analysis of Variance Reporting



<b>School Name:</b>	Thornton School	<b>School Number:</b>	2028
<b>Aim:</b>	<ol style="list-style-type: none"> <li>(1) To increase student's achievement in writing in the 'Year 7' cohort</li> <li>(2) To increase student's achievement in writing in the 'Year 6' cohort</li> <li>(3) To increase student's achievement in writing in the 'Year 5' cohort</li> <li>(4) To increase student's achievement in writing in the 'Year 7 Māori students' cohort</li> </ol>		
<b>Target:</b>	<ol style="list-style-type: none"> <li>(1) The 8 students in the Year 7 cohort identified as not achieving the written language level for their end of Year 6 year (L3) will achieve at the required Year 7 level (L3/E4) by the end of the year</li> <li>(2) The 10 students in the Year 6 cohort identified as not achieving the written language level for the end of Year 5 year (L2/E3) will achieve at the required Year 6 level (L3) by the end of the year</li> <li>(3) The 5 students in the Year 5 students cohort identified as not achieving the written language level for their end of Year 4 year (L2) will achieve at the required Year 5 level (L2/E3) by the end of the year</li> <li>(4) To increase student's achievement in writing in the Year 7 Māori students cohort</li> </ol>		
<b>Baseline Data:</b>	<p>Analysis of 2020 school-wide writing end of year achievement data showed at the end of the year:</p> <ol style="list-style-type: none"> <li>(1) the Year 7 cohort had 57% - 8 out of 14 students identified as not achieving the written language level for their age</li> <li>(2) the Year 6 cohort had 50% - 10 out of 20 students identified as not a achieving the written language level for their age</li> <li>(3) the Year 5 cohort had 55% - 5 out of 9 students identified as not a achieving the written language level for their age</li> <li>(4) at SOY the Year 7 Māori students cohort had 100% - 2 out of 2 students identified as achieving At the written language level for their age</li> </ol> <p>These cohorts were 2019 and 2020 target and evidence show that overall, they have not made progress. Staff have begun a writing PLD journey which should see results.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Established school-wide expectation of curriculum writing level</p> <p>Target classroom writing programme implemented for all students/identified students</p> <p>A consistent system for tracking student progress. Teachers shared student progress and direct acts of teaching at staff meetings</p> <p>Data collected and analysed three times during the year</p> <p>We continued with our long-term school-wide professional learning with the facilitators from Writers Toolbox with four sessions on sentence style</p> <p>Established two lead teachers to meet with 'junior/senior syndicates' outside of staff meetings</p> <p>Teachers, in their syndicates, reflected on what changes they had made to their teaching practice to accelerate students' progress</p>	<p><b>(1)</b> the Year 7 cohort  Out of the 8 students:  2 went from Below to At  3 went down 2 levels  1 went up a level, but didn't meet the expected level  1 made no movement  1 left school</p> <p><b>(2)</b> the Year 6 cohort  Out of the 10 students:  2 made progress within a level  6 made no movement within a level  1 went down a level  1 went down within a level</p> <p><b>(3)</b> the Year 5 cohort  Out of the 5 students:  2 made no movement within a level  1 went down a level  2 left school</p> <p><b>(4)</b> the Year 7 Māori students cohort  Out of the 2 students:  2 went down 2 levels</p> <p>Significantly none of the identified students made progress or met the expected</p>	<p>Improvements occurred as a result of:</p> <p>The combined efforts across the two 'syndicate' teams</p> <p>The additional support provided to teachers from the two 'lead teachers'</p> <p>Teacher engagement in the in-house Writers Toolbox professional development over the school year</p> <p>The collaborative activity of teachers in sharing teaching practice and ongoing results</p> <p>Teachers over a period of time were establishing clearer guidelines for monitoring their practice and pedagogy of writing across the school. This increased their confidence in their ability to effect success for the children</p> <p>The 'syndicate' lead teachers established a review and monitoring structure to mentor the teachers</p> <p>The teachers focused on improving their teaching practice in writing</p>	<p>Development and implementation of planning and assessment matrixes</p> <p>Continuation of professional learning with Writers Toolbox facilitators</p> <p>Sentence style and expansion workshops</p> <p>Continuation of 'syndicate' led by lead teachers to support teacher capacity</p> <p>Writers Toolbox online learning tool purchased for students Year 4+</p> <p>Sharing of student writing and teaching practice scheduled for staff meetings</p> <p>Move towards sustainability in the school's writing programme if application for further PLD is unsuccessful</p>

<p>Regular discussions regarding progress of identified students, development of programmes and required resources</p>	<p>Lack of progress across all target cohorts showed although teacher capacity through PLD had increased, however this hadn't had an impact on student achievement</p> <p>Many of these children, particularly the older ones learned to recognise that their writing is improving and that they are learning and making progress.</p> <p>It was recognised as the year progressed that while the initial expectation was to see significant gains which would move the children from the Below category to the 'At' category did not occur. The children's progress in most cases was at a slower pace, with some children actually going back. Notwithstanding that, with reassurance from the Writers Toolbox facilitators, teachers understand that this drop in achievement levels is temporary and part of our school's writing journey</p> <p>Classroom programme matched student's needs</p> <p>Consistency of classroom writing programme across school using Writers Toolbox writing programme</p> <p>Teachers fully engaged in PLD</p> <p>Ways to accelerate in class were shared in staff meeting and informal discussions</p>	<p>The syndicate lead teachers provided teacher PD to support teachers, improving their knowledge and understanding around the sentence styles</p> <p>The board budgeted for the purchase of the Writers Toolbox resource to support Year 4+ children's' learning</p>	<p>The school is continuing with this strategic response focusing on Year 4+ learners this year.</p> <p>In addition, the teaching staff will continue PLD in writing. The outcome to be to significantly raise the achievement of this larger target group</p>
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**Planning for 2022 Year:**

PLD with external facilitator with a goal of improving children's competencies in writing

Developing and improving strategies to assist children to reach their achievement level

Develop a planning writing matrix

Develop an assessment writing matrix

Improve whole school planning and teaching of writing

Improve whole school consistent moderation of writing