

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF AWAHOU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Awahou School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 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.

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 in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

AWAHOU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2338

Principal: Trudi Rei

School Address: 518 Pohangina Valley East Rd

School Postal Address: 518 Pohangina Valley East Road RD 14, Ashhurst, 4884

School Phone: 06 329 4844

School Email: awahouoffice@awahou.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

AWAHOU SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements

	Other Information
--	--------------------------

19	Members of the Board
	Kiwisport
	Analysis of Variance

Awahou 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.

Monique Ekdahl
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

19-05-22
Date:

TRUDI REI
Full Name of Principal

[Signature]
Signature of Principal

19/5/22
Date:

Awahou School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	387,758	432,030	459,189
Locally Raised Funds	3	26,725	25,870	44,804
Interest Income		149	500	382
		414,632	458,400	504,375
Expenses				
Locally Raised Funds	3	17,412	30,400	3,527
Learning Resources	4	215,618	241,369	238,541
Administration	5	48,407	49,393	46,935
Finance		808	808	1,032
Property	6	113,990	152,184	145,940
Depreciation	9	13,190	11,216	13,360
Loss on Uncollectable Accounts Receivable		407	-	64
		409,832	485,370	449,399
Net Surplus / (Deficit) for the year		4,800	(26,970)	54,976
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		4,800	(26,970)	54,976

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



Awahou 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		194,383	139,667	139,407
Total comprehensive revenue and expense for the year		4,800	(26,970)	54,976
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,541	-	-
Capital Equipment Grant		9,390	-	-
Equity at 31 December		210,114	112,697	194,383
 Retained Earnings		210,114	112,697	194,383
Equity at 31 December		210,114	112,697	194,383

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.



Awahou School
Statement of Financial Position
As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	127,125	64,111	126,257
Accounts Receivable	8	16,987	13,541	16,089
GST Receivable		2,422	1,736	7,879
Prepayments		1,901	1,839	1,866
Funds owed for Capital Works Projects	13	663	-	-
		149,098	81,227	152,091
Current Liabilities				
Accounts Payable	10	24,985	21,826	21,371
Provision for Cyclical Maintenance	11	-	18,868	-
Finance Lease Liability	12	3,270	2,939	3,451
Funds held for Capital Works Projects	13	-	-	11,026
		28,255	43,633	35,848
Working Capital Surplus/(Deficit)		120,843	37,594	116,243
Non-current Assets				
Property, Plant and Equipment	9	108,746	83,346	96,644
		108,746	83,346	96,644
Non-current Liabilities				
Provision for Cyclical Maintenance	11	15,167	-	12,072
Finance Lease Liability	12	4,308	8,243	6,432
		19,475	8,243	18,504
Net Assets		210,114	112,697	194,383
Equity		210,114	112,697	194,383

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



Awahou 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		106,327	105,616	137,121
Locally Raised Funds		25,255	26,550	44,511
Goods and Services Tax (net)		5,457	-	(6,143)
Payments to Employees		(40,755)	(40,850)	(49,637)
Payments to Suppliers		(72,273)	(97,882)	(82,698)
Interest Paid		(808)	(808)	(1,032)
Interest Received		154	500	377
Net cash from/(to) Operating Activities		23,357	(6,874)	42,499
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(13,699)	(7,500)	(4,012)
Net cash from/(to) Investing Activities		(13,699)	(7,500)	(4,012)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,541	-	-
Finance Lease Payments		(2,638)	(4,059)	(2,350)
Funds Administered on Behalf of Third Parties		(7,693)	-	7,576
Net cash from/(to) Financing Activities		(8,790)	(4,059)	5,226
Net increase/(decrease) in cash and cash equivalents		868	(18,433)	43,713
Cash and cash equivalents at the beginning of the year	7	126,257	82,544	82,544
Cash and cash equivalents at the end of the year	7	127,125	64,111	126,257

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.



Awahou School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Awahou 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 11.



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 9.

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	10-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	4-5 years
Library Resources	8 years
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	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	104,340	99,650	95,443
Teachers' Salaries Grants	188,398	197,574	199,197
Use of Land and Buildings Grants	91,526	128,840	122,451
Other MoE Grants	3,494	5,966	35,798
Other Government Grants	-	-	6,300
	<u>387,758</u>	<u>432,030</u>	<u>459,189</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,650.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	3,863	3,025	23,317
Fees for Extra Curricular Activities	1,955	2,500	3,112
Trading	657	2,260	1,200
Fundraising & Community Grants	3,685	5,000	5,190
Other Revenue	9,610	13,085	11,985
Pta Account	6,955	-	-
	<u>26,725</u>	<u>25,870</u>	<u>44,804</u>
Expenses			
Extra Curricular Activities Costs	685	-	581
Trading	377	11,580	1,310
Fundraising & Community Grant Costs	-	1,000	-
Other Locally Raised Funds Expenditure	15,977	17,820	1,636
Pta Account	373	-	-
	<u>17,412</u>	<u>30,400</u>	<u>3,527</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>9,313</u>	<u>(4,530)</u>	<u>41,277</u>

4. Learning Resources

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	11,086	14,995	14,249
Employee Benefits - Salaries	200,063	212,174	219,618
Staff Development	1,230	5,000	49
Curriculum General	2,812	6,200	4,197
Extra Curricular Activities	427	3,000	428
	<u>215,618</u>	<u>241,369</u>	<u>238,541</u>



5. Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,586	4,453	4,453
Board Fees	-	3,000	-
Board Expenses	88	-	-
Communication	1,505	1,500	1,476
Consumables	1,751	2,500	1,005
Other	5,384	6,650	4,838
Employee Benefits - Salaries	29,496	26,250	29,975
Insurance	857	300	448
Service Providers, Contractors and Consultancy	4,740	4,740	4,740
	<u>48,407</u>	<u>49,393</u>	<u>46,935</u>

6. Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,192	800	907
Cyclical Maintenance Provision	7,815	6,544	9,632
Grounds	3,941	9,000	3,328
Heat, Light and Water	6,448	5,500	5,891
Repairs and Maintenance	518	1,500	3,731
Use of Land and Buildings	91,526	128,840	122,451
Consultancy And Contract Services	2,550	-	-
	<u>113,990</u>	<u>152,184</u>	<u>145,940</u>

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

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	61,589	8,980	60,823
Short-term Bank Deposits	65,536	55,131	65,434
Cash and cash equivalents for Statement of Cash Flows	<u>127,125</u>	<u>64,111</u>	<u>126,257</u>

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



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	815	175	468
Receivables from the Ministry of Education	-	-	3,450
Interest Receivable	-	-	5
Teacher Salaries Grant Receivable	16,172	13,366	12,166
	<u>16,987</u>	<u>13,541</u>	<u>16,089</u>
Receivables from Exchange Transactions	815	175	3,923
Receivables from Non-Exchange Transactions	16,172	13,366	12,166
	<u>16,987</u>	<u>13,541</u>	<u>16,089</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	80,213	-	-	-	(5,678)	74,535
Furniture and Equipment	5,509	11,598	-	-	(2,362)	14,745
Information and Communication Technolog	1,859	12,213	-	-	(1,552)	12,520
Leased Assets	9,024	1,146	-	-	(3,571)	6,599
Library Resources	39	335	-	-	(27)	347
Balance at 31 December 2021	<u>96,644</u>	<u>25,292</u>	<u>-</u>	<u>-</u>	<u>(13,190)</u>	<u>108,746</u>

The net carrying value of equipment held under a finance lease is \$6,599 (2020: \$9,024)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	149,991	(75,456)	74,535	149,991	(69,778)	80,213
Furniture and Equipment	85,334	(70,589)	14,745	82,209	(76,700)	5,509
Information and Communication Technolog	38,174	(25,654)	12,520	25,961	(24,102)	1,859
Leased Assets	15,443	(8,844)	6,599	16,223	(7,199)	9,024
Library Resources	26,830	(26,483)	347	26,496	(26,457)	39
Balance at 31 December	<u>315,772</u>	<u>(207,026)</u>	<u>108,746</u>	<u>300,880</u>	<u>(204,236)</u>	<u>96,644</u>



10. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	3,846	3,725	4,306
Accruals	4,586	4,323	4,453
Employee Entitlements - Salaries	16,172	13,366	12,166
Employee Entitlements - Leave Accrual	381	412	446
	<u>24,985</u>	<u>21,826</u>	<u>21,371</u>
Payables for Exchange Transactions	24,985	21,826	21,371
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>24,985</u>	<u>21,826</u>	<u>21,371</u>

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	12,072	12,324	33,248
Increase to the Provision During the Year	7,666	6,544	6,544
Adjustment to the Provision	149	-	3,088
Use of the Provision During the Year	(4,720)	-	(30,808)
Provision at the End of the Year	<u>15,167</u>	<u>18,868</u>	<u>12,072</u>
Cyclical Maintenance - Current	-	18,868	-
Cyclical Maintenance - Term	15,167	-	12,072
	<u>15,167</u>	<u>18,868</u>	<u>12,072</u>

12. 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	3,851	2,939	4,259
Later than One Year and no Later than Five Years	4,638	8,243	7,178
Future finance charges	(911)	-	(1,554)
	<u>7,578</u>	<u>11,182</u>	<u>9,883</u>
Represented by			
Finance lease liability - Current	3,270	2,939	3,451
Finance lease liability - Term	4,308	8,243	6,432
	<u>7,578</u>	<u>11,182</u>	<u>9,883</u>



13. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP - Playground	221644	11,026	8,227	(19,253)	-	-
SIP - Safety Surfacing	232545	-	1,832	(2,495)	-	(663)
Totals		11,026	10,059	(21,748)	-	(663)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(663)

(663)

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
UV Filter System	219896	-	5,945	(5,945)	-	-
SIP - Signage & Trees	221642	-	16,015	(16,015)	-	-
SIP - Playground	221644	-	23,722	(12,696)	-	11,026
Totals		-	45,682	(34,656)	-	11,026

14. 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.



15. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	-	-
<i>Leadership Team</i>		
Remuneration	107,157	109,342
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>107,157</u>	<u>109,342</u>

There are 5 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 6 and 6 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:

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

Other Employees

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

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

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

16. 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	-	-



17. 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.

18. Commitments

(a) Capital Commitments

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

\$2,037 contract for the SIP - Safety Surfacing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,832 has been received of which \$2,495 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$29,822 contract for the SIP - Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$23,722 has been received of which \$12,696 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).

19. 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	127,125	64,111	126,257
Receivables	16,987	13,541	16,089
Total Financial assets measured at amortised cost	144,112	77,652	142,346

Financial liabilities measured at amortised cost

Payables	24,985	21,826	21,371
Finance Leases	7,578	11,182	9,883
Total Financial Liabilities Measured at Amortised Cost	32,563	33,008	31,254



20. Events After Balance Date

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

21. Comparatives

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

22. 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

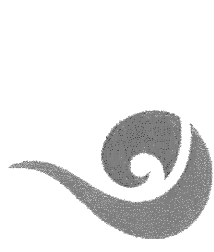
Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.



Awahou School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Monique Ekdahl	Presiding Member	Elected	Jun 2022
Trudi Rei	Principal	ex Officio	
Nicole Stuart	Parent Representative	Co-opted	Jun 2022
Alistair Beveridge	Parent Representative	Elected	Jun 2022
Paul Geange	Parent Representative	Elected	Jun 2022
Rochelle Ward	Staff Representative	Elected	Jun 2022



Awahou School

Nga kaitiaki o tō tatou wāhi - Guardians of our place

Monday 13th December 2021

To whom it may concern,

KIWISPORT FUNDING EXPENDITURE FOR 2021

In the year 2021 Awahou School received \$470.00 approx of Kiwisport Funds. These funds were spent on hockey and cricket lessons, as well as transport to and from sporting events such as netball and athletics.

Regards, Trudi Rei
Principal



Analysis of Variance 2021

School Name:	Awahou School	School Number:	2338
--------------	---------------	----------------	------

Strategic Aim:	Student Learning - To ensure that ALL our people can reach their full potential.																		
Annual Aim:	To accelerate progress of students performing below expectations using evidence based best practice																		
Targets:	<p>READING</p> <p>To accelerate students working BELOW expectation to AT expectation or higher in Reading</p>																		
Baseline Data:	<p>READING</p> <p>At the beginning of 2021 97% of students were meeting or exceeding expectations in reading. The focus was placed on the 3% working below and increasing the number of students exceeding expectations.</p> <table border="1"> <thead> <tr> <th>Category</th> <th>BEGINNING</th> <th>MIDDLE</th> <th>END</th> </tr> </thead> <tbody> <tr> <td>OF CONCERN</td> <td>3%</td> <td>0%</td> <td>0%</td> </tr> <tr> <td>ON TRACK</td> <td>64%</td> <td>63%</td> <td>57%</td> </tr> <tr> <td>TRACKING ABOVE</td> <td>33%</td> <td>37%</td> <td>43%</td> </tr> </tbody> </table>			Category	BEGINNING	MIDDLE	END	OF CONCERN	3%	0%	0%	ON TRACK	64%	63%	57%	TRACKING ABOVE	33%	37%	43%
Category	BEGINNING	MIDDLE	END																
OF CONCERN	3%	0%	0%																
ON TRACK	64%	63%	57%																
TRACKING ABOVE	33%	37%	43%																

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued to identify and monitor students working below expectation. Targeted these students within our TAI process.</p> <p>Continued with the Structured Language Approach.</p> <p>Continued to Improve explicit teaching practices.</p> <p>Continued with the use of the Literacy Progressions for teachers to use for explicit teaching guidance.</p> <p>Continued to use Formative Assessment practices for students to monitor their progress and achievement.</p> <p>Continued with and refined our robust daily learning tasks.</p> <p>Continued to use Tuakana-Teina philosophy to implement twice weekly reading sessions.</p> <p>Provided one to one learning support for target students.</p> <p>Changed the structure of the teaching day, with smaller group numbers and implementing specialist teaching practices in Literacy, Maths and Play/Project.</p> <p>Implemented Education Perfect for the senior students.</p>	<p>100% of students were working at or above expectation in Reading by the end of 2021.</p>	<p>Targeted students were provided with daily explicit teaching using the structured language approach (The Code).</p> <p>Daily reading with tuakana helped with reading mileage and consolidating students' learning.</p> <p>Reading Eggs/Express, Mathletics and Linc-ed - Hero supported students learning consolidation, particularly whilst students were learning from home.</p> <p>Smaller group numbers and a more balanced teaching day with specialised teaching positions helped to provide students more support in the areas they needed.</p> <p>Education Perfect helped to support the Senior Students learning and achievement.</p>	<p>Continue with the Structured Language Approach and Tuakana-Teina.</p> <p>Continue with implementing robust daily learning tasks that have a strong evidence base.</p> <p>Continue to implement a balance of Structured Language teaching (Code) and learning as well as the development of Content.</p> <p>Continue with smaller group sizes and specialized teaching positions.</p> <p>Continue with Education Perfect.</p>
Planning for next year:			

Purchase more decodable texts. Purchase more novel sets for older students. Continue to track and target any students not meeting expectations. Continue to provide one to one learning support for target students, catering for individual needs and abilities. Continue with Linc-Ed, Reading Eggs and Education Perfect.

Strategic Aim:	Student Learning - To ensure that ALL our people can reach their full potential.																
Annual Aim:	To accelerate progress of students performing below expectations using evidence based best practice																
Targets:	<p><u>WRITING</u></p> <p>To accelerate students working BELOW expectation to AT expectation or higher in Writing</p>																
Baseline Data:	<div><p>84% of students were working at expectation. 16% were tracking below expectation. 0% were working above expectation. Out of the students working below, two have additional learning needs.</p><p>WRITING</p><table><tr><th></th><th>BEGINNING</th><th>MIDDLE</th><th>END</th></tr><tr><td>OF CONCERN</td><td>16%</td><td>14%</td><td>13%</td></tr><tr><td>ON TRACK</td><td>84%</td><td>86%</td><td>73%</td></tr><tr><td>TRACKING ABOVE</td><td>0%</td><td>0%</td><td>16%</td></tr></table></div>		BEGINNING	MIDDLE	END	OF CONCERN	16%	14%	13%	ON TRACK	84%	86%	73%	TRACKING ABOVE	0%	0%	16%
	BEGINNING	MIDDLE	END														
OF CONCERN	16%	14%	13%														
ON TRACK	84%	86%	73%														
TRACKING ABOVE	0%	0%	16%														

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued to identify and monitor students working below expectation.</p> <p>Continued with the Structured Language Approach.</p> <p>Continued to Improve explicit teaching practices.</p> <p>Continued with the use of the Literacy Progressions for teachers to use for explicit teaching guidance.</p> <p>Continued to use Formative Assessment practices for students to monitor their progress and achievement.</p> <p>Continued with and refined our robust daily learning tasks.</p> <p>Continued to use Tuakana-Teina philosophy to implement twice weekly reading sessions.</p> <p>Provided one to one learning support for target students.</p> <p>Changed the structure of the teaching day, with smaller group numbers and implementing specialist teaching practices in Literacy, Maths and Play/Project.</p> <p>Implemented Education Perfect for the senior students.</p>	<p>89% of students achieved at or above expectations in writing by the end of the year.</p> <p>16% exceeded expectations.</p>	<p>Targeted students were provided with daily explicit teaching using the structured language approach (The Code) as well as Content.</p> <p>Students became more accountable and motivated via the use of Formative Assessment practices, particularly with the use of Linc-ed - Hero.</p> <p>Reading Eggs/Express, Mathletics and Linc-ed - Hero supported students learning consolidation, particularly whilst students were learning from home.</p> <p>Smaller group numbers and a more balanced teaching day with specialised teaching positions helped to provide students more support in the areas they needed.</p> <p>Education Perfect helped to support the Senior Students learning and achievement.</p>	<p>Continue with the Structured Language Approach.</p> <p>Enhance student engagement and accountability via the use of Linc-Ed.</p> <p>Continue with implementing robust daily learning tasks that have a strong evidence base.</p> <p>Continue to implement a balance of Structured Language teaching (Code) and learning as well as the development of Content.</p> <p>Continue with smaller group sizes and specialized teaching positions.</p> <p>Continue with Education Perfect.</p>
Planning for next year:			

Continue to refine the use of Linc-Ed and Education Perfect. Continue to target writing as part of our school development plan and Annual Targets. Continue to provide one to one learning support for target students, catering for individual needs and abilities.

Strategic Aim:	Student Learning - To ensure that ALL our people can reach their full potential.																
Annual Aim:	To accelerate progress of students performing below expectations using evidence based best practice																
Targets:	<p>MATHEMATICS</p> <p>To accelerate students working BELOW expectation to AT expectation or higher in Maths</p>																
Baseline Data:	<p>90% of students were achieving at or above expectations in Maths at the beginning of 2021. 10% were working below expectations.</p> <table><thead><tr><th></th><th>BEGINNING</th><th>MIDDLE</th><th>END</th></tr></thead><tbody><tr><td>OF CONCERN</td><td>10%</td><td>4%</td><td>0%</td></tr><tr><td>ON TRACK</td><td>76%</td><td>82%</td><td>73%</td></tr><tr><td>TRACKING ABOVE</td><td>14%</td><td>14%</td><td>27%</td></tr></tbody></table>		BEGINNING	MIDDLE	END	OF CONCERN	10%	4%	0%	ON TRACK	76%	82%	73%	TRACKING ABOVE	14%	14%	27%
	BEGINNING	MIDDLE	END														
OF CONCERN	10%	4%	0%														
ON TRACK	76%	82%	73%														
TRACKING ABOVE	14%	14%	27%														

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued to implement PR1ME Mathematics.</p> <p>Continued to implement robust daily learning tasks, such as Mathletics, Fact Track, Rich Maths Tasks.</p> <p>Provided one to one learning support for target students.</p> <p>Implemented Education Perfect for the Senior students' follow up work.</p>	<p>100% of students achieved at or above expectations in maths by the end of 2021.</p> <p>27% were working above experience.</p>	<p>PR1ME Maths has provided a robust baseline programme for teachers and students covering all areas of mathematics.</p> <p>Rich Tasks supported students' cognitive development and improved their problem-solving abilities.</p> <p>Daily tasks such as Fact Track helped to improve quick recall of knowledge.</p> <p>Education Perfect provided an effective platform for the Senior students to consolidate their learning.</p>	<p>Continue with PR1ME Maths.</p> <p>Continue with implementing robust daily learning tasks that have a strong evidence base.</p> <p>Continue with Education Perfect for the Seniors.</p>
Planning for next year:			
<p>Purchase PR1ME Maths practice books appropriate to students abilities. Continue to track and monitor students working below expectations.</p> <p>Purchase resources to extend students' knowledge and problem-solving skills. Continue with Mathletics, MathSeeds and Education Perfect.</p> <p>Continue to provide one to one learning support for target students, catering for individual needs and abilities.</p>			

Awahou School

Board of Trustees List 2021

<i>Name</i>	<i>Position</i>
Monique Ekdahl	Chairperson
Nicole Stuart	Parent Representative
Alistair Beveridge	Parent Representative
Paul Geange	Parent Representative
Rochelle Ward	Staff Representative
Trudi Rei	Principal

Staff List 2021

<i>Name</i>	<i>Position</i>
Victoria Sage	Cleaner/Office Manager
Peta Spackman	Part-time Teacher
Kirsty Nicholls	Part-time Teacher
Rochelle Ward	Part-time Teacher
Trudi Rei	Principal