

GOLDFIELDS SCHOOL (PAEROA)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:

1726

Principal:

Cameron McKenzie

School Address:

55 Norwood Road

School Postal Address:

55 Norwood Road, Paeroa, 3600

School Phone:

07 862 7172

School Email:

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Accountant / Service Provider:

Education Services.

Dedicated to your school



GOLDFIELDS SCHOOL (PAEROA)

Annual Report - For the year ended 31 December 2021

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Goldfields School (Paeroa)

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.

Aimee Isobel Bartlett	CAMERON JOHN MCKENZIE
Full Name of Presiding Member	Full Name of Principal
A Both	allynare
Signature of Presiding Member	Signature of Principal
27.5.22	27.5.22.
Date:	Date:



Goldfields School (Paeroa) Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021 Budget	2020
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2 3	4,579,962	3,473,033	4,143,214
Locally Raised Funds	3	66,851	3,000	36,502
Interest Income		2,720	3,000	5,249
·	-	4,649,533	3,479,033	4,184,965
Expenses				
Locally Raised Funds	3	5,424	-	14,388
Learning Resources	4	3,858,695	2,875,636	3,343,518
Administration	5	163,168	109,250	102,610
Finance		1,089	927	1,500
Property	6	310,481	385,783	383,639
Depreciation	10	115,891	106,923	118,644
Loss on Disposal of Property, Plant and Equipment		-	-	5,645
	-	4,454,748	3,478,519	3,969,944
Net Surplus / (Deficit) for the year		194,785	514	215,021
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year	-	194,785	514	215,021

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





Goldfields School (Paeroa) Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

		2021	2021 Budget	2020
	Notes	Actual \$	(Unaudited) \$	Actual \$
Equity at 1 January	-	1,422,329	1,180,256	1,205,256
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education		194,785	514	215,021
Contribution - Furniture and Equipment Grant		-	-	2,052
Equity at 31 December	-	1,617,114	1,180,770	1,422,329
Retained Earnings		1,617,114	1,180,770	1,422,329
Equity at 31 December	<u>-</u>	1,617,114	1,180,770	1,422,329

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.





Goldfields School (Paeroa) Statement of Financial Position

As at 31 December 2021

	Notes	2021 2021 Budget Actual (Unaudited) \$	2020	
			(Unaudited)	Actual \$
Current Assets				
Cash and Cash Equivalents	7	823,607	264,541	437,737
Accounts Receivable	8	298,888	194,763	285,640
Prepayments		4,058	1,557	6,307
Investments	9	251,110	101,623	204,775
Funds owed for Capital Works Projects	14	-	•	22,935
	-	1,377,663	562,484	957,394
Current Liabilities				
GST Payable		22,592	1,370	22,200
Accounts Payable	11	240,883	160,475	223,352
Provision for Cyclical Maintenance		9,333	-	-
Finance Lease Liability	13	7,213	6,971	8,809
Funds held for Capital Works Projects	14	204,228	-	-
	-	484,249	168,816	254,361
Working Capital Surplus/(Deficit)		893,414	393,668	703,033
Non-current Assets				
Property, Plant and Equipment	10	768,157	862,733	786,408
	-	768,157	862,733	786,408
Non-current Liabilities				
Provision for Cyclical Maintenance	12	39,867	65,586	60,630
Finance Lease Liability	13	4,590	10,045	6,482
	-	44,457	75,631	67,112
Net Assets	-	1,617,114	1,180,770	1,422,329
Equity	_	1,617,114	1,180,770	1,422,329

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





Goldfields School (Paeroa) Statement of Cash Flows

For the year ended 31 December 2021

	·····	2021	2021 Budget	2020
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,362,858	1,640,104	2,027,146
Locally Raised Funds		66,602	3,000	41,747
Goods and Services Tax (net)		392	-	20,830
Payments to Employees		(60,218)	(35,000)	(1,359,187)
Payments to Suppliers		(2,099,223)	(1,556,808)	(414,111)
Interest Paid		(1,089)	(927)	(1,500)
Interest Received		2,686	3,000	5,639
Net cash from/(to) Operating Activities	•	272,008	53,369	320,564
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(55,225)	(105,000)	(38,823)
Purchase of Investments		(251,110)	•	(103,152)
Proceeds from Sale of Investments		204,775	-	-
Net cash from/(to) Investing Activities	•	(101,560)	(105,000)	(141,975)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,052
Finance Lease Payments		(4,268)	(8,370)	(3,843)
Funds Administered on Behalf of Third Parties		219,690	-	(63,603)
Net cash from/(to) Financing Activities	•	215,422	(8,370)	(65,394)
Net increase/(decrease) in cash and cash equivalents		385,870	(60,001)	113,195
Cash and cash equivalents at the beginning of the year	7	437,737	324,542	324,542
Cash and cash equivalents at the end of the year	7	823,607	264,541	437,737

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.





Goldfields School (Paeroa) Notes to the Financial Statements For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Goldfields School (Paeroa) (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 12.





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 10.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings40 yearsFurniture and Equipment5-15 yearsInformation and Communication Technology5 yearsMotor Vehicles5 yearsLibrary Resources8 yearsLeased assets held under a Finance LeaseTerm 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.

I) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

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 Budget	2020
	Actual \$	(Unaudited) \$	Actual \$
Operational Grants	702,404	357,500	602,471
Teachers' Salaries Grants	2,110,268	1,579,436	1,839,880
Use of Land and Buildings Grants	188,400	253,493	256,691
Other MoE Grants	1,561,371	1,268,604	1,410,871
Other Government Grants	17,519	14,000	33,301
	4,579,962	3,473,033	4,143,214

The school has opted in to the donations scheme for this year. Total amount received was \$12,900.

3. Locally Raised Funds

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

Local runds raised within the School's community are made up or:			
	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
Revenue	\$	` \$	\$
Donations & Bequests	6,419	3,000	7,632
Fees for Extra Curricular Activities	7,605	•	15,121
Fundraising & Community Grants	52,827	_	13,749
	02,027		10,740
	66,851	3,000	36,502
Expenses .			
Extra Curricular Activities Costs	5,424	-	9,500
Fundraising & Community Grant Costs	•	-	4,888
, and the same of			4,000
	5,424	-	14,388
Complete for the control and bounded for the			
Surplus for the year Locally raised funds	61,427	3,000	22,114
4. Learning Resources			
	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	35,432	28,500	14,263
Library Resources	138	500	213
Employee Benefits - Salaries	2,022,398	1,579,436	1,786,267
Staff Development	14,890	28,000	22,278
Ors Funding	1,785,837	1,239,200	1,520,497
or and and	1,700,007	1,200,200	1,020,731
	3,858,695	2,875,636	3,343,518





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	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,368	4,000	4,200
Board Fees	1,085	1,600	315
Board Expenses	4,765	7,750	4,144
Communication	5,272	2,500	5,467
Consumables	13,340	18,200	13,714
Operating Lease	840	4,000	1,670
Other	40,113	36,200	29,632
Employee Benefits - Salaries	23,920	4,000	19,274
Insurance	6,890	7,500	6,672
Service Providers, Contractors and Consultancy	7,015	12,500	8,538
Healthy School Lunch Programme	41,160	-	-
Admin Contractors	14,400	11,000	8,984
	163,168	109,250	102,610

6. Property

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance Provision	(11,430)	4,790	4,789
Grounds	9,639	10,000	9,675
Heat, Light and Water	23,020	18,000	19,755
Rates	2,059	5,000	1,851
Repairs and Maintenance	12,401	11,000	9,296
Use of Land and Buildings	188,400	253,493	256,691
Security	1,176	1,000	2,279
Employee Benefits - Salaries	34,720	29,000	31,767
Transport	16,348	16,500	12,075
Cleaning Contract	34,148	37,000	35,461
	310,481	385,783	383,639

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 Budget		2020
Bank Accounts	Actual \$ 823.607	(Unaudited) \$ 264.541	Actual \$ 437.737
Cash and cash equivalents for Statement of Cash Flows	823,607	264,541	437,737

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

Of the \$823,607 Cash and Cash Equivalents \$204,228 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.



8. Accounts Receiva

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	3,718	5,245	13,187
Receivables from the Ministry of Education	42,091	-	70,274
Banking Staffing Underuse	87,875	70,784	53,612
Interest Receivable .	780	1,136	746
Teacher Salaries Grant Receivable	164,424	117,598	147,821
	298,888	194,763	285,640
Descivables from Evaluates Transportings	40.500	0.004	24.22
Receivables from Exchange Transactions	46,589	6,381	84,207
Receivables from Non-Exchange Transactions	252,299	188,382	201,433
	298,888	194,763	285,640
9. Investments			
The School's investment activities are classified as follows:			
	2021	2021 Budget	2020
	Actual \$	(Unaudited) \$	Actual \$
	•	•	▼

251,110

251,110

101,623

101,623

204,775

204,775

10. Property, Plant and Equipment

Short-term Bank Deposits

Current Asset

Total Investments

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment	Depreciation	Total (NBV) \$
Buildings	223,228	-	-	-	(7,662)	215,567
Building Improvements	101,586	-	-	-	(4,168)	97,417
Furniture and Equipment	353,647	31,769	-	-	(60,407)	325,009
Information and Communication Technolog	41,847	49,867	-	-	(14,906)	76,808
Motor Vehicles	49,748	10,435	-	-	(19,637)	40,546
Leased Assets	15,670	5,569	-	-	(9,026)	12,213
Library Resources	682	•	•	•	(85)	597
Balance at 31 December 2021	786,408	97,640			(115,891)	768,157

The net carrying value of equipment held under a finance lease is \$12,213 (2020: \$15,670)



Income Services	3.
Dedicated to your school	

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	306,473	(90,906)	215,567	306,473	(83,245)	223,228
Building Improvements	153,716	(56,299)	97,417	153,716	(52,130)	101,586
Furniture and Equipment	758,210	(433,201)	325,009	726,440	(372,793)	353,647
Information and Communication Technolog	192,365	(115,557)	76,808	142,498	(100,651)	41,847
Motor Vehicles	171,305	(130,759)	40,546	160,870	(111,122)	49,748
Leased Assets	31,368	(19,155)	12,213	25,800	(10,130)	15,670
Library Resources	17,108	(16,511)	597	17,108	(16,426)	682
Balance at 31 December	1,630,545	(862,388)	768,157	1,532,905	(746,497)	786,408

11. Accounts	Payable
--------------	---------

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	55,705	21,544	53,991
Accruals	4,368	4,000	4,200
Employee Entitlements - Salaries	164,424	117,598	147,821
Employee Entitlements - Leave Accrual	16,386	17,333	17,340
	240,883	160,475	223,352
		•	
Payables for Exchange Transactions	240,883	160,475	223,352
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	•	-	-
	240,883	160,475	223,352
The carrying value of payables approximates their fair value.			

12. Provision for Cyclical Maintenance

	2021	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	60,630	60,796	55,841
Increase to the Provision During the Year	7,040	4,790	4,789
Adjustment to the Provision	(18,470)	•	•
Provision at the End of the Year	49,200	65,586	60,630
Cyclical Maintenance - Current	9,333	-	-
Cyclical Maintenance - Term	39,867	65,586	60,630
	49,200	65,586	60,630
			





13. 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	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	7,958	6,971	9,833
Later than One Year and no Later than Five Years	4,958	10,045	6,862
Future finance charges	(1,113)	•	(1,404)
	11,803	17,016	15,291
Represented by			
Finance lease liability - Current	7,213	6,971	8,809
Finance lease liability - Term	4,590	10,045	6,482
·	11,803	17,016	15,291

14. 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 Pool Project Thames South Satellite Class	Project No. 210308	Opening Balances \$ (23,515) 580	Receipts from MoE \$ 239,393	Payments \$ (11,650)	(500)	Closing Balances \$ 204,228
Totals		(22,935)	239,393	(11,650)	(580)	204,228
Represented by: Funds Held on Behalf of the Ministry of E Funds Due from the Ministry of Education					=	204,228

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Pool Project	210308	(5,125)	-	(18,390)	-	(23,515)
Thames South Satellite Class		3,494	-	(2,914)	-	580
Accessible Toilet Upgrade		4,531	-		(4,531)	-
Miller Avenue Senior BLock Satellite		45,154	3,017	(48,171)	•	-
Block I&J Refurb and Heat Pumps		-	51,235	(50,835)	(400)	-
Totals		48,054	54,252	(120,310)	(4,931)	(22,935)





15. 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.

16. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
Board Members		
Remuneration	1,085	315
Leadership Team		
Remuneration	364,394	348,774
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	365,479	349,089

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. 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	2020
		Actual	Actual
Salaries and Other Short-term Employee Benefits:		\$000	\$000
Salary and Other Payments		140 - 150	140 - 150
Benefits and Other Emoluments		4 - 5	4 - 5
Termination Benefits	•	-	_

Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100 - 110	2.00	1.00
110 - 120	1.00	-
140 - 150	0.00	•
•	3.00	1.00

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





17. 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	•	-

18. 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.

19. Commitments

(a) Capital Commitments

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

\$200,000.00 contract for the 210308 - Pool Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$239,393 has been received of which \$35,165 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$200,000.00 contract for the Pool Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$23,515 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$20,500.00 contract for the Thames South Satellite Class as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,500 has been received of which \$19,920 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).

20. 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	2021 Budget	2020
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	823,607	264,541	437,737
Receivables	298,888	194,763	285,640
Investments - Term Deposits	251,110	101,623	204,775
Total Financial assets measured at amortised cost	1,373,605	560,927	020 450
Total I manda abboto moasarca at amorasca 605t	1,373,003	300,921	928,152
Financial liabilities measured at amortised cost			
Payables	240,883	160,475	223,352
Finance Leases	11,803	17,016	15,291
Total Financial Liabilities Measured at Amortised Cost	252,686	177,491	238,643

21. Events After Balance Date

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

22. Comparatives

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





23. COVID 19 Pandemic on going implications

impact of Covid-19

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

Towards the end of 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 Tähuhu 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.





Goldfields School (Paeroa)

Members of the Board

	How	Term
	Position	Expired/
Position	Gained	Expires
Parent Representative	Elected	Sep 2022
Principal		•
Presiding Member	Elected	Sep 2022
Parent Representative	Elected	Sep 2022
Parent Representative	Elected	Sep 2022
Staff Representative	Elected	Sep 2022
	Parent Representative Principal Presiding Member Parent Representative Parent Representative	Position Position Gained Parent Representative Elected Principal Presiding Member Elected Parent Representative Elected Parent Representative Elected



Goldfields School (Paeroa)

Kiwisport

Kiwlsport Is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwlsport funding of \$1,664 (excluding GST). The funding was spent on sporting endeavours.



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

The Auditor-General is the auditor of Goldfields School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co 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 19, 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:
 - o its financial position as at 31 December 2021; and
 - o its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

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

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

Basis 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 Members are 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.

Freephone 0800 269 139

CHARTERED ACCOUNTANTS

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, page 20 Members of the Board schedule, page 21 Kiwisport note, Analysis of Variance report on pages 1 to 37, cover page and index page, 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.

R K Owen

Owen McLeod & Co Limited On behalf of the Auditor-General

Hamilton, New Zealand



Goldfields School (Paeroa)

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,664 (excluding GST). The funding was spent on sporting endeavours.

Goldfields School (Paeroa) Members of the Board of Trustees

For the year ended 31 December 2021

NAME	POSITION HELD	HOW POSITION WAS GAINED Elected/Co-opted	Term Expires / Expired
	Select one	Select one	
Daniel McGrath	Chair Person	Elected	May-22
Aimee Bartlett	Parent Rep	Elected	May-22
Carsten Nopper	Parent Rep	Elected	May-22
Vicky Aperahama	Parent Rep	Elected	May-22
Chantelle Murphy	Staff Rep	Elected	May-22
Cameron McKenzie	Principal	Appointed	May-22



Analysis and Review of Variants 2021

Goldfields school has 89 students across 5 sites.

Satellite classes are hosted by:

Miller Ave Primary School – One Junior class and three Seniors classes.

Te Aroha Primary School – One Junior class.

Paeroa College - One Senior class,

Thames South School – Two Junior classes.



School Number 1726

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The Data

The data in this report includes Individual Education Plan (I.E.P) progress, and Academic Profile student's achievement.

Goldfields school presently has a roll of 89 students over five school sites.

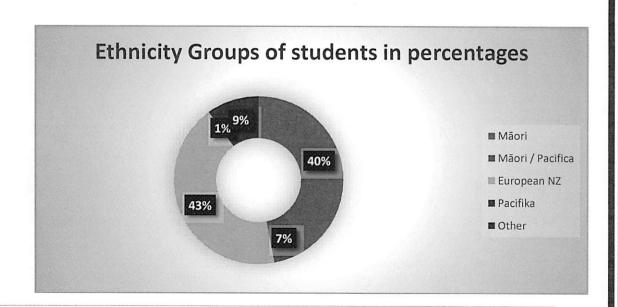
All students have either I.E.P'S or a Planning Alternative Tomorrows with Hope (P.A.T.H.)Plan.

I.E.P's have three different focuses; Life Skills, Key Competencies and Academic. The type of plan and focus for the student's education is discussed with parents. The aim of having a variety of plans to choose from, is to ensure that the students individual learning needs are being met through highly focused daily programmes.

Goldfields school presently has 89 students on our roll. 65 students will be included in the data. 24 students are not included, as 12 have P.A.T.H plans where goals are reviewed regularly by the support team around the student, but there is no quantifiable data produced in this process. 6 students are New Entrants, so have not completed a full I.E.P cycle, and 6 students have significant absences from school due to high health needs and major operations.

Ethnicity

The Ethnic groups within the 65 students include: 40% Māori, 7% Māori / Pacifika, 1% Pacifika, 43% European NZ and 9% other ethnicities.



Goals are evaluated by teachers using the number of targets achieved, and overall teacher judgement.

Acronyms used in this document NA= Not Achieved, AWS= Achieved with Support, AWDS=Achieved with Decreasing Support and AI= Achieved Independently

Definition of the Achievement Key

Not Achieved



- Used mainly for MOE data reporting
- If an IEP goal is being assessed as not achieved by the mid-year point the goal will be reviewed
- Shows little/no awareness of requirements/expectations
- · Shows little/no ability or understanding

Achieved With Support



- Shows awareness of the task/skill/activity
- May respond with prompting
- May not show initiative
- May require lots of structure, modelling, repetition throughout task/skill/activity

Achieved With Decreasing Support



- Shows moments of independence
- May still require prompting
- May use initiative at times
- Takes known next steps without prompting
- May imitate modelling

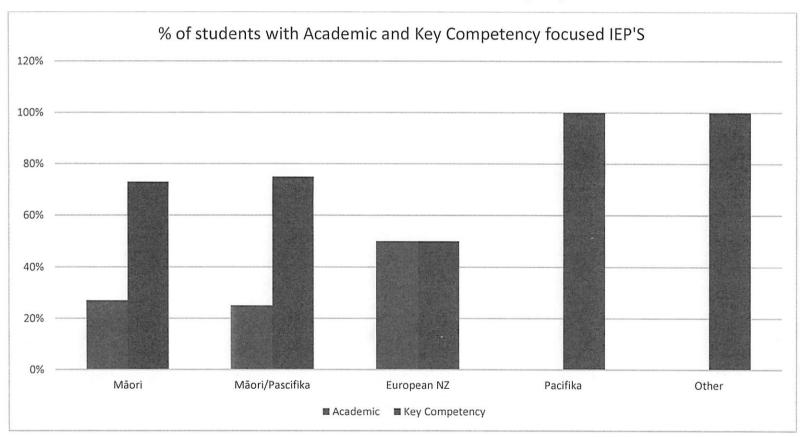
Achieved Independently



- Can achieve task/skill/activity with no support in a familiar situation
- May still require known structure/sequence to achieve with no support
- Shows full awareness of task/skill/activity

The percentage of students with an Academic Profile IEP is 34%. The percentage of students with a Key Competency IEP is 66%. Only 27% of our population of Māori and Māori Pacifika students have academic focused IEP's. This is in-line with the 34% across all ethnicities.

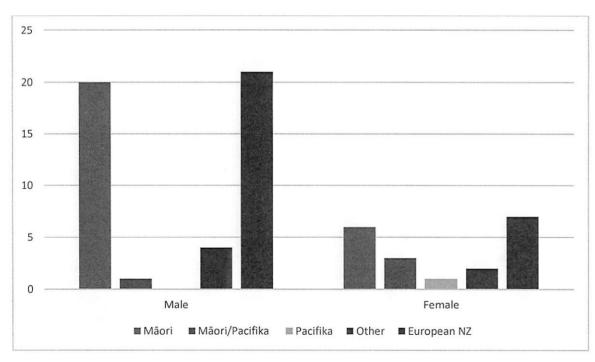
The following Graph shows the ethnicity of students across these two groups.



The data for Academic goals will include Mathematics, Literacy and Health and P.E. focused goals. The data for Key Competency focused goals will include goals for Thinking, Using Language Symbols and Text, Relating to others, Managing Self and Participating and Contributing.

The number of goals Not Achieved has decreased significantly due to more robust conversations between teachers, therapists, and syndicate leaders at the end of each term and all termly progress summaries on StoryPark for the whole team to review. Teaching strategies and students learning styles have been regularly reviewed and adapted to increase student engagement in their learning goals.

Cohort of Students



This graph is in raw numbers and shows the cohort of students included in this report.

The number of male students is twice that of female students.

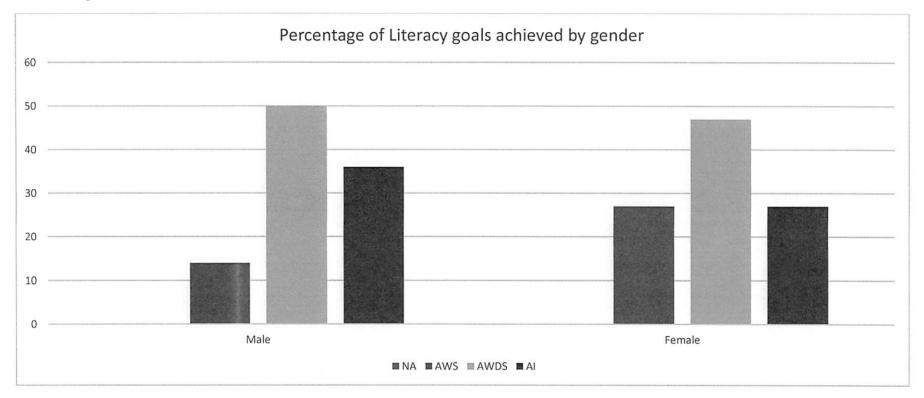
Within both the Male and Female groups Māori and European NZ are nearly equally represented.

Our student population of Other Ethnicities has doubled from last year.

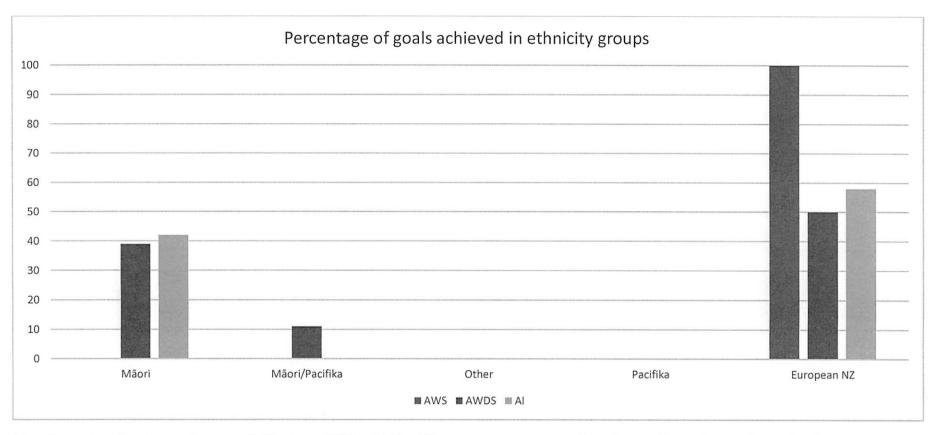
Academic IEP focused Data

The students in this cohort had IEP goals focused on Literacy, Maths and Health and P.E

Literacy results:



In Literacy there were 37 goals: 22 for male students and 15 for female students. The graph above shows the results in percentages achieved by each cohort. Both groups show that they achieved their literacy goals at a high success rate with a combined percentage rate of 63% Achieved Independently (AI) and 97% overall Achieved With Decreasing Support (AWDS). The success rates for both genders can be attributed to the high levels of individualised programmes developed for each student, and the consistent delivery, staff training and support by the literacy support team.

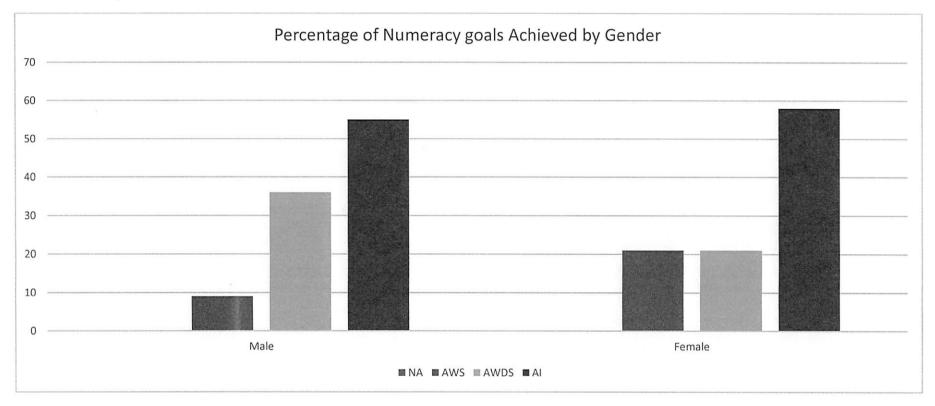


The data clearly shows that our Māori and Māori / Pacifika students are performing well as they achieved all their goals with decreasing support or independently. Our European NZ students are requiring more support as they have 100% of the Literacy goals Achieved with Support. This equates to 30% of the European cohort goal achievement. The European cohort also have an overall rate of 30% Achieved Independently, compared to 38% within the Māori cohort. To increase the achievement level of the cohort in the Achieved With Support, we will need to break down the goals into smaller achievable steps for students and increase the number of opportunities that studenst get to learn and develop these identified skills.



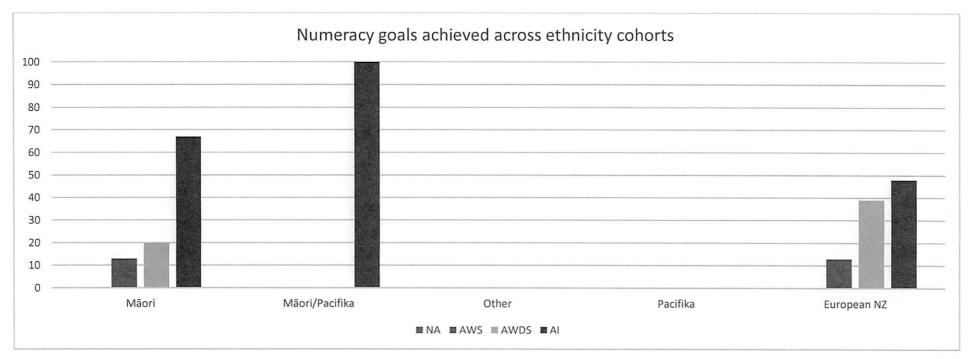
The above graph shows that the changes we have implemented over the last year with an increased focus on whānau engagement, and a strengthening of individualised programmes through our variety of personal plans, has had a positive effect on male Māori success. Last year's results for achievement levels at AI reflected the females achieving at twice the percentage of the males (60% to 28%). This year's data shows the reverse of this (17% to 30%), but also shows big gains in the achievement of goals through decreased support. Overall in literacy, Māori achievement is high across the board.

Numeracy Results:



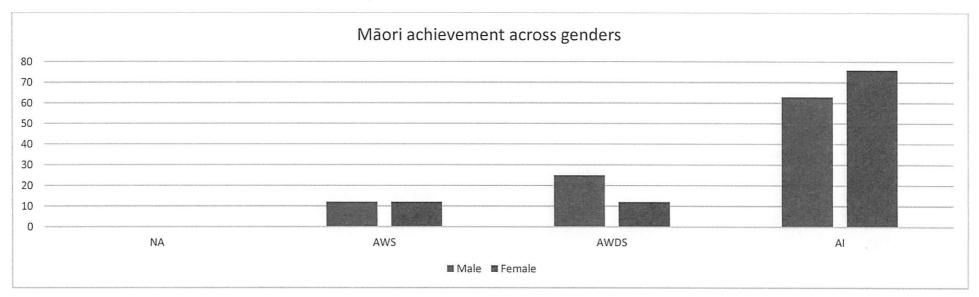
The data shows that both male and female students achieved their numeracy goals to a high standard, with Males (55%) and females (58%) success at Achieved Independently. This is the second full year of our implementation of our Te Ara Whakapuawai assessment document, and staff are confidently using the detailed descriptors to assess next steps for students.

Numeracy Achievement across Ethnicity Cohorts



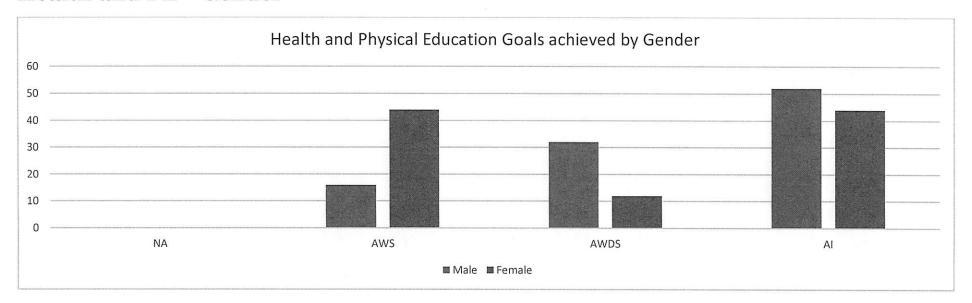
All ethnicity groups show a high level of achievement within AI category. This reflects the teachers successfully using Te Ara Whakapuawai to identify the student's next learning steps. The emphasis on JAM testing and using the student's result to develop individualised programmes, also supports this high level of achievement.

Māori Achievement in Numeracy



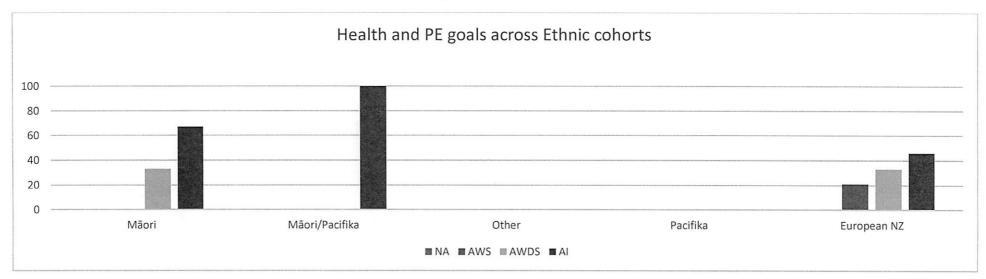
Our Māori students are achieving well within all areas of Numeracy with both male and female students achieving 63% and 76% respectively within the AI category. Combining results from ADWS and AI gives both genders 88% success rate of highly achieved goals. These results reflect the trend across our Academic students. The use of Numicon and all teachers being trained to use Numicon has supported the increase in numeracy achievement across the school.

Health and PE - Gender



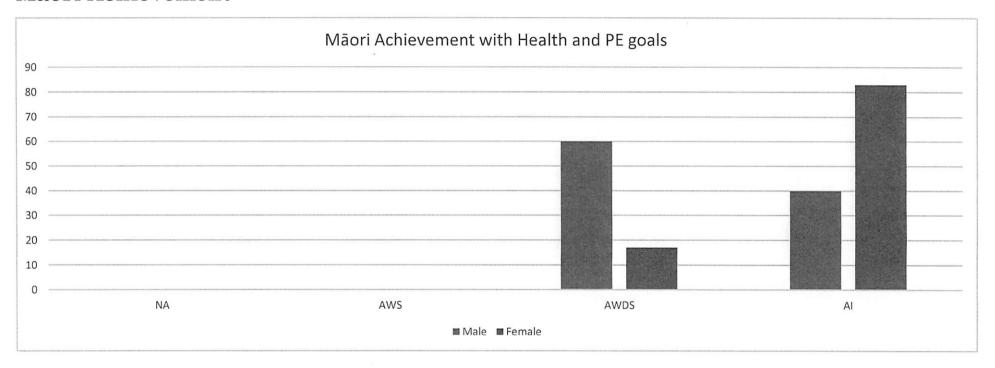
The above graph clearly shows that the male students are making great progress with the Health and PE focused goals with 84% achieved at AWDS and AI. When analysing the types of goals within this category, 26% fall into the Physical Education focus and are achieved with AI. The remaining 74% have a health focus, with 60% of these goals looking at management of the students' emotions and decision-making skills; this group of goals mainly fall into the AWS. So, to increase students' achievement levels within this category, goals need to have more realistic steps and be reviewed with the behaviour team regularly.

Health and PE achievement - Ethnicity cohorts



The graph above shows that Māori and Māori Pacifika students are making great progress with their Health and PE goals, achieving them at mainly AI across the board. The high level of success may be due to the individualised programmes to support these Health goals, and many of them are also practised at home.

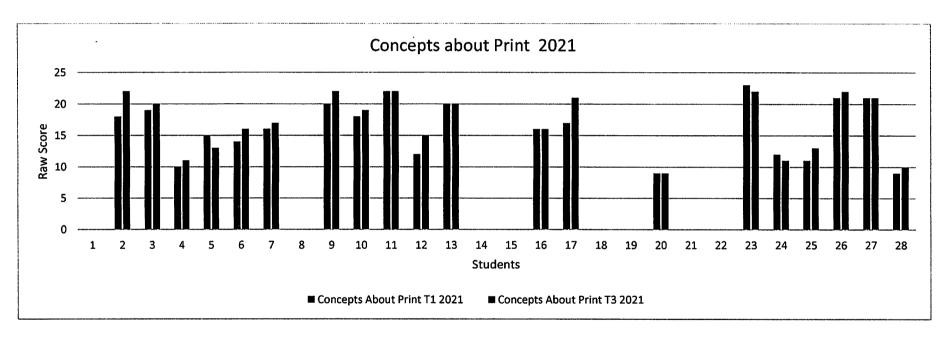
Māori Achievement



Health and Physical Education goals are achieved to a high level of success by both genders, with all goals accomplished within the AWDS and AI categories. Whānau involvement with these goals being practised at home across settings, has a very positive impact on the level of achievement.

Academic Assessment Data

2021 Concepts About Print Assessment



Assessment Explanation:

Concepts of Print refers to the awareness of 'how print works'. This includes the knowledge of the concept of what books, print, and written language are, and how they function. Students need to learn important concepts of print, like book handling skills, text directionality, spacing, function of letters and punctuation. This knowledge is most important in the early stages of learning to read as it provides an essential foundation for the development of reading and writing skills.

Results:

Over the period of SOY 2021 to EOY 2021, there were 20 students who were able to be assessed.

- 12 of these made progress
- 5 remained at the same level
- 3 went backwards in their score

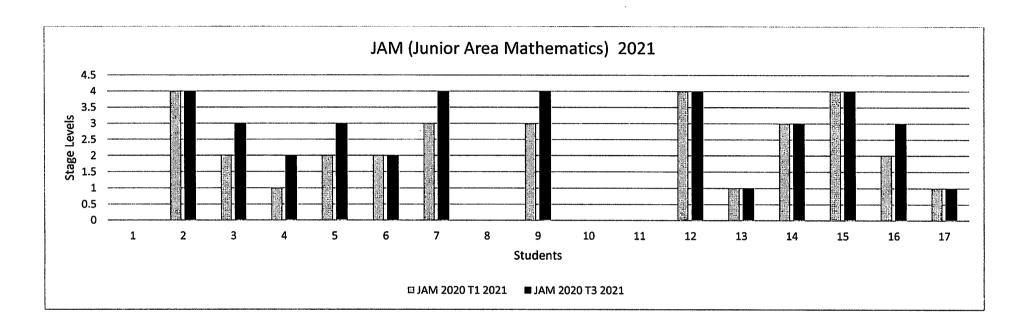
Of the 3 students who went backwards, 2 have had significant time away from school due to family upheaval. The other is continuing to work towards settling to and completing work tasks.

The CAPS results have increased compared to 2020. This may be due to staff becoming more confident in implementing standard based assessment. I also believe that the full-time literacy support programme has significantly increased outcomes for students.

Outcomes:

For those 8 students who have not made progress or have gone backwards, we will develop a plan for supporting increased achievement in conjunction with their classroom teachers. Each plan will be individualised to meet the motivational interests and learning styles of the students. We will also continue to identify and target these students in our daily 1 to 1 literacy support program.

2021 JAM Assessment



Assessment Explanation:

JAM (Junior Area Mathematics) Assessment is an assessment tool used to asses' students in the area of maths in Years 1-3 of all New Zealand Primary Schools. It allows us to assess the achievement of a student in relation to levels 1 and 2 of the Curriculum. It can give us an overview of each student's learning in Number Knowledge, Number Strategy, and the strands Algebra (patterns), Geometry (shape), and Measurement.

The following chart shows how the stages link to the curriculum

New Zealand Curriculum	Mathematics Standards	Number Framework JAM		
Pre Level one		Stages 0-1		
Early Level one	After one year at school	Stages 2-3 (counting all)		
At Level one	After two years at school	Stage 4 (advanced counting)		
Early Level 2	After three years at school	Stage 5 (early additive)		

Results:

Over the period of Start of Year (SOY) Jan 2021 to EOY Oct 2021, there were 13 students who were able to be assessed.

- 6 have made progress
- 7 have remained at the same level, however most of these students have made some progress within this same level

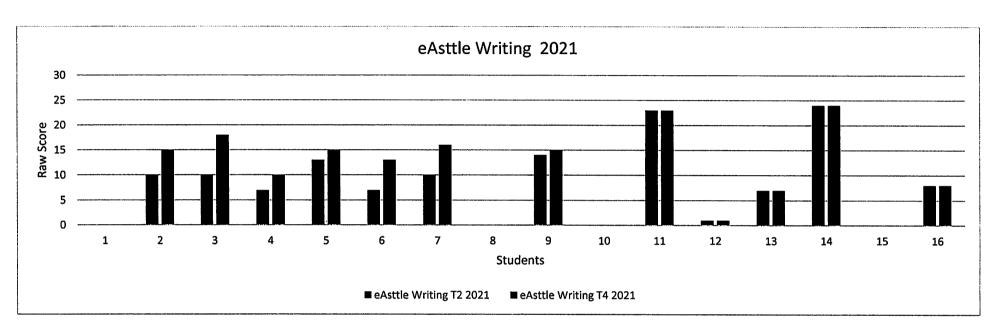
Outcomes:

Our Assessment cycle for JAM works from Feb Term 1 to Oct Term 3. Due to Covid, the students were away for part of Term 3. This will have impacted on the overall progress shown in JAM results this year

No students have slipped backwards in their levels. For those students who have plateaued, we will develop a plan for supporting increased achievement in conjunction with their classroom teachers. Each plan will be individualised to meet the motivational interests and learning styles of the students.

One of the findings from gathering this data is that we may need to set smaller benchmark scores within the JAM levels, so that we can show smaller shifts in progress. I will look at how we can achieve this before administering the next JAM assessment with our students. (We had aimed to do this for this year's assessment, however it was done for all other areas and JAM will be next year).

2021 e-asTTle Assessment



Assessment Explanation:

The e-asTTle assessment assesses a piece of writing on seven different elements of writing. The rubric scores over the seven elements can be added together to produce an overall score. The table can be used to convert this overall score to an associated curriculum level descriptor e.g.

- 1B (Basic level 1 of the curriculum)
- 1P (Proficient level 1 of the curriculum)
- 1A (Advanced level 1 of the curriculum)

As these scores above made it difficult to create a graph, we have changed the assessment to record the raw scores rather than the writing level. This means we are able to create graphs that show more progress even for small increases

The assessment is most relevant for students who can communicate at least 1 simple idea in a written form. Those students who are still pre-writers are considered as working towards level 1 of the writing rubric.

To create our data, we use the raw/total score on the conversion chart, rather than the curriculum level as its shows the smaller increments of progress for our students at Goldfields.

Results:

Over the period of SOY 2021 to EOY 2021, there were 13 students who were able to be assessed:-

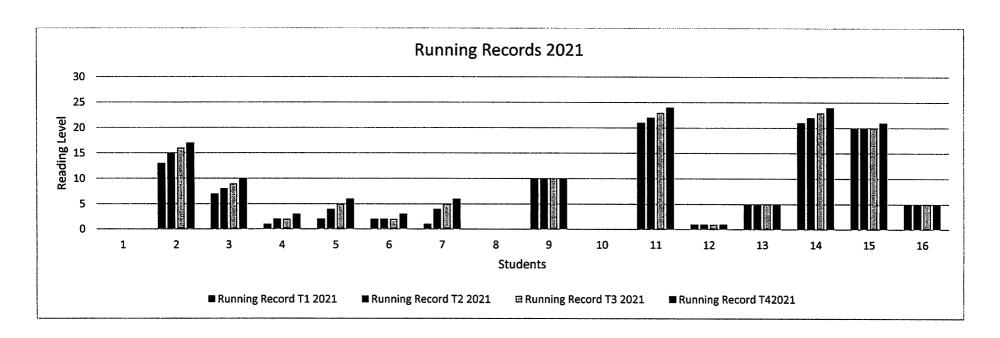
- 7 students made progress
- 5 students remained at the same level
- 0 student went back on their previous scores

The e-asTTle results are up compared to 2020, despite the fact that we had the disruption of Covid 19.

Outcomes:

• For those 5 students who have not made progress, we will develop a plan for supporting increased achievement in conjunction with their classroom teachers. Each plan will be individualised to meet the motivational interests and learning styles of the students. We will begin a full-time 1 to 1 literacy support program for 2022.

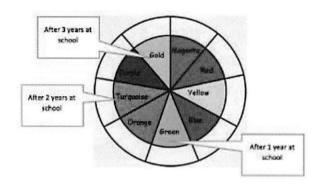
2021 Running Records



Assessment Explanation:

A Running Record provides a score of word reading accuracy, an analysis of a reader's errors and self-corrections, and an analysis of the reading strategies used. With a running record a teacher can quickly and accurately record what the reader says as they read a text or section of a text aloud. A running record also allows the opportunity to ask questions about the text read and then ascertain a comprehension level.

The students' progress though reading levels on the colour wheel. While there are benchmark expectations for student to achieve against time at school, this does not apply to our students as they make smaller levels of progress compared to their mainstream counterparts.



Results:

Over the period of SOY 2021 to EOY 2021, there were 13 students who were able to be assessed.

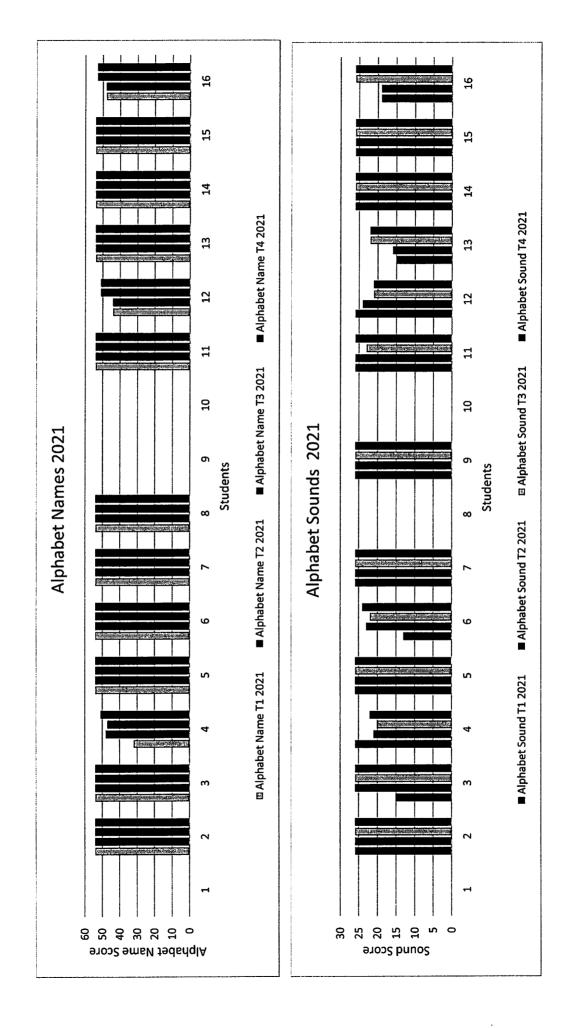
- 9 of these made progress
- 4 remained at the same level
- 0 went back in their score

The Running record results are up compared to 2020. I believe that this has been contributed to, by having confident staff who are implementing standards-based assessment, and also the support that is now received by our students who are attending our literacy support program on a daily basis. In reading, it is essential for students to have consistent reading milage in order to make progress.

Outcomes:

For all 4 students who have remained the same, we will develop a plan for supporting increased achievement in conjunction with their classroom teachers. Each plan will be individualised to meet the motivational interests and learning styles of the students. We will also begin a full time daily 1 to 1 literacy support program.

2021 Alphabet Names and Sounds



Assessment Explanation:

The alphabet assessment allows us to identify knowledge of letters and letter sounds. In this task, students demonstrate their ability to recognise letters and correspond letter names with sounds. This assessment can also be used to identify whether a student is having difficulty in recognising and naming letters and identifying the sounds letters make in words. Students need to automatically recognise and name the letters used to represent sounds in words. This knowledge is key to the next steps in the reading and writing processes.

Results:

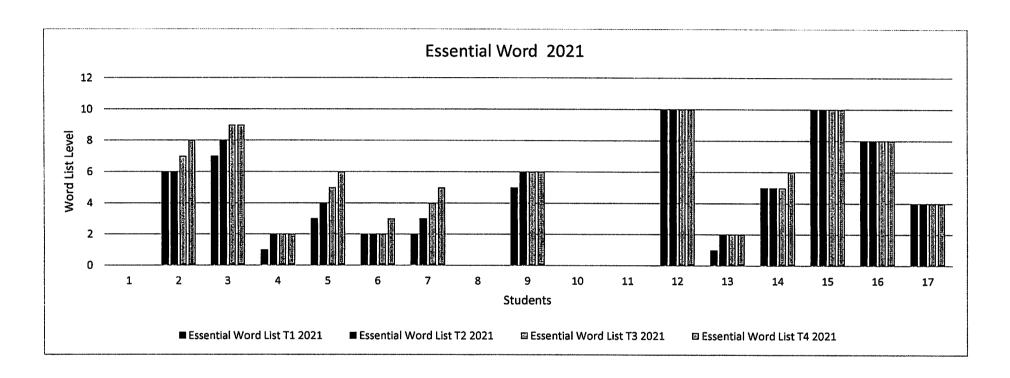
Over the period of SOY 2021 to EOY 2021, there were 19 students who were able to be assessed.

Alphabet Letters	Alphabet Sounds
• 3 students made progress	4 students made progress
• 10 stayed at the same level	7 stayed at the same level
• 0 students went backwards	• 2 students went backwards
No students went backwards in	Of the students who have not made
alphabet names this year.	progress 1 is due to significant
10 of the children who have stayed the	absence the other 2 are continuing to
same have reached the top score and	focus on work habits which we will
know all the letter names now.	monitor for 2021.
	7 of the children who have stayed the
	same have reached the top score and
	know all the letter sounds now.

Outcomes:

For those students who have not made progress, we will develop a plan for supporting increased achievement in conjunction with their classroom teachers. Each plan will be individualised to meet the motivational interests and learning styles of the students. We will also begin a full time daily 1 to 1 literacy support program.

2021 Essential Word Lists



Assessment Explanation:

The 290 words contained across the levelled Essential Words Lists, are used most often when we write. Together they make up about 75% of most writing, so they are very important. These words have been arranged and put in lists according to how often they are used. Because these words are used so often, it is very important that we learn to spell each one. At Goldfields we begin by learning to recognise and read them first, this then supports the process of learning to spell them.

Results:

Over the period of SOY 2021 to EOY 2021, there were 13 students who were able to be assessed.

- 9 of these made progress
- 4 remained at the same level (2 had already reached 100% and maintained this score)
- 0 students went backwards in their learning

Of the 4 students who remained at the same level 2 had already reached the top level achievable, the other 2 have had significant time off school for surgery and illness.

Outcomes:

For those 4 students who have not made progress, we will develop a plan for supporting increased achievement in conjunction with their classroom teachers. Each plan will be individualised to meet the motivational interests and learning styles of the students. We will also begin a daily 1 to 1 literacy support program.

2021 Māori Student Achievement

The following table specifically identifies Māori student achievement for those students with an academic profile.

The number of students tested in each area varies depending on age and appropriateness of assessment. Our Transition class for example is only tested on 1 area of assessment throughout the year, while other students are tested on all areas throughout the school year.

This year's figures are significantly better than last year with more students making progress or staying at the same level. Only 2 regressed. This progress can be seen in the totals row in the table below.

Assessment	Impr	oved		ained same	Regressed		Total Number of Students Assessed	
Year	2020	2021	2020	2021	2020	2021	2020	2021
CAPS	4	5	2	2	3	2	9	9
JAM	0	2	7	3	0	0	7	5
e-asTTle	1	2	5	2	0	0	6	4
Running Records	1	3	5	2	1	0	7	5
Alphabet Letters	2	0	3	5	2	0	7	5
Alphabet Sounds	3	2	2	3	1	0	6	5
Essential Word Lists	4	2	3	3	0	0	7	5
Totals	15	17	27	20	7	2		

As with our other data, we believe that the impact of Covid 19 has affected student achievement, and this is likely to be the reason for those students who stayed within the same level. Moving forward it is going to be necessary to ensure that we:

- Implement PD to build staffs capability in implementing programs that promote success for Māori students
- Ensure staff familiarise themselves with Ka Hikitia
- Support teachers to implement effective pedagogical practices for Māori
- Continue to improve school practices for assessment for learning, including rigorous analysis of student achievement data, for school planning and reporting purposes (specifically at a teacher level)
- Implement vision of having a variety of ways to engage parents and whānau regularly and involve them in students' learning in 2021

Key Competencies Pathway (KCP)

The NZC identifies the key competencies as capabilities for living and life-long learning. The five key competencies are:

- Thinking
- Using Language, Symbols and Text
- Managing Self
- Relating to Others
- Participating and Contributing

The Key Competencies Pathway (KCP) has been designed to demonstrate how the key competencies are relevant and accessible to all learners with special needs (including

those learners with Profound and Multiple Learning Difficulties) who are working within Level 1 of the NZC.

Competencies are shaped by people, places, ideas and things. For those learners working within Level 1, we recognise the place of specific skill development as the foundation for developing the competencies. The learners require personalised, structured learning opportunities that allow them to both use and develop the prerequisite skills. These enable them to draw upon the knowledge, attitudes and values that lead to appropriate actions in different contexts.

Rationale

The pathway is intended to support educators of learners working within Level 1 of the NZC. The learner is central to this approach which takes a holistic view of learners, focuses on how they learn and acknowledges their differences, abilities and achievements.

Key Competencies Pathway: 'I can statements

-1 - 8	Miller	Using Language, Symbols, and lest	Managing Self	McGroing to services	transferring our considering		
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Can	Privates and the process of the proc	Equivicant interlograps grades sedant	Peaklish personal goals the insolved in planning my bouning. Generations that I have a souther cost innegs. Hallest conny own development. Hallest conny own development.	Expensive the tags and con- Stances that Surples school chain	Recordism in an order of groups from and according of a medica- tion a watery of passions and records understand and to kee group (a.8)		
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The Key Competencies Pathway:

Makes the NZC accessible for, and inclusive of, all learners with special needs.

Acknowledges effective pedagogy, as outlined in the NZC, to include approaches specific to special education.

Interprets each of the key competencies and provides indicators for key competency development.

Promotes learning that is relevant, meaningful, and connected.

Recognises that learners with special needs can follow atypical patterns of development which impact on:

- the processing of new information and stimuli
- the ways in which new experiences are accommodated into existing schemes
- their approaches to problem solving situations
- their ability to form attachments and interact socially

Recognises that planned experiences allow learners to make links with prior knowledge and generalise learning.

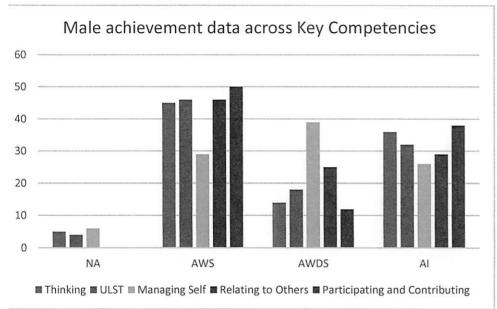
Can be used as a linear progression but it is not necessary that learners progress through every step.

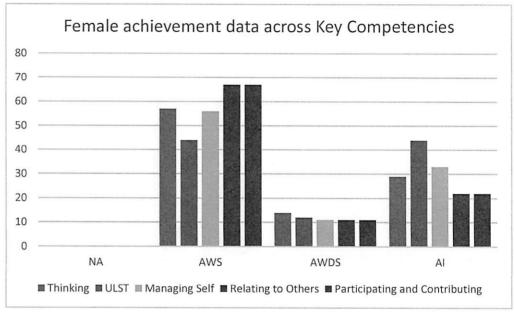
Provides valuable indicators for learners' next learning steps but is not designed to be an assessment tool.

Enables schools to individualise the key competencies pathway for their own purposes.

The KCP has been designed to demonstrate how progress in the key competencies is achievable for <u>all learners</u> working within level 1 of the National Curriculum. It recognises the importance of early skill development, experiences and pedagogy as integral to our learners becoming competent lifelong learners. The KCP recognises that ALL learners make progress. While many learners will progress within level 1 and beyond the NZC, some learners, due to the nature of their disability, will be working within level 1 for their entire school career and into adulthood.

Key Competency IEP focused Data - Gender

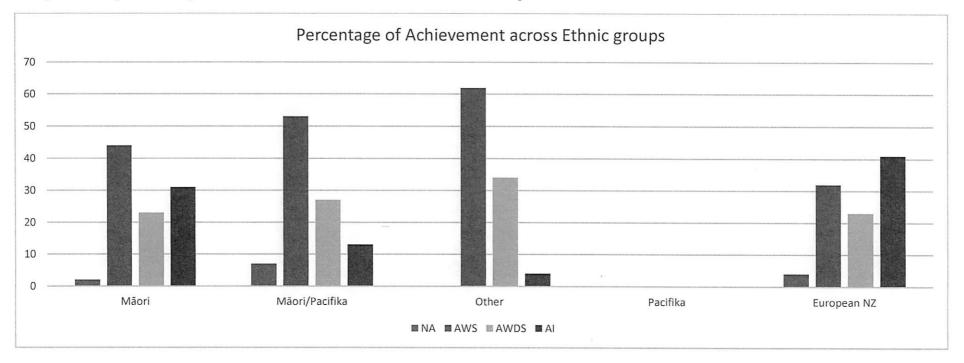




The above graphs show us that across gender results are quite consistent. The two areas where results vary slightly between genders are in the Not Achieved; Male students have 3% of goals not achieved and Females 0% of goals not achieved. The second area is AWDS. For the male students this achievement level is consistently higher than the female students across all Key Competencies. Both Genders have similar achievement percentages in AI; Males 32% and Females 30%.

The main area that needs to be improved is Achieved With Support (AWS). Males achieved 43% of their overall goal in this domain and Females 58% of their overall goals. To improve this achievement area teachers will work closely with Syndicate leaders and the therapy team, to ensure goals are broken down into small achievable steps with a real focus on prompt levels.

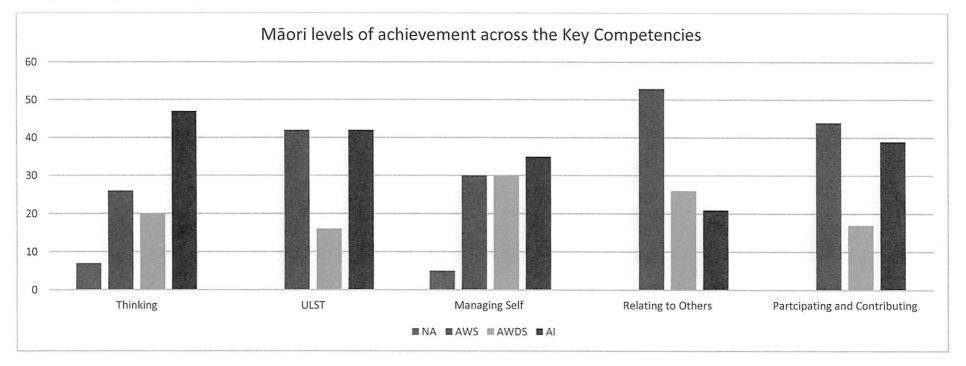
Key Competency IEP focused Data - Ethnicity



The data shows that Māori and European groups are achieving higher in the AWDS and AI categories. The combine percentage of these achievement levels is Māori 54% and European 64%. So over 50% of all goals within these two ethnicity groups are being achieved at a high level.

The main point this graph highlights is the need to focus on the ethnicity group "Other", which has the highest goal achievement level within AWS, at 62%. This may be due to second language barriers, which could be improved by looking at key phrases in the student's First Language, to help support the students understanding of the task. Working closely with whānau would assistant with improvements in the area.

Key Competency IEP focused Data - Māori Achievement



The above graph reflects our Maōri population of students on the Autistic spectrum (68%), with Relating to Others having the lowest percentage achieving at Achieved Independently. Teachers will need to look at this particular Key Competency, and review to ensure the appropriate levels of support and achievability of small steps within these goals.

Across all Key Competency areas, 2% of goals were not achieved. These should have been discussed further with whānau at the end of term two to look at strategies to support success.

During lockdown

During lockdown, staff again switched well to engaging students via Zoom and videos on StoryPark. StoryPark videos where shared across the school to keep everyone connected. Teachers paired up classes on Zoom, to support student engagement.

Packs for each student were developed at the beginning of the year, so were ready to post out as soon as lockdown started.

Teachers confident in providing sessions via zoom held training sessions for new teachers. Teachers then developed activities for students to participate in during 3 or 4 zoom sessions per week. We use an online platform called StoryPark for our fortnightly reporting to parents. Teachers also posted short videos of activities which student could do at home on StoryPark to encourage siblings to join the sessions. Teachers made regular phone calls to parents who were unable to access the zoom sessions, to keep those connections and relationships already developed.

During Lockdown, staff used this time to work in teams to complete:

- Moderation Writing and reading assessments Te Ara Whakapuawai completed across the school. Each group of 4 Teachers met 4 times to look at Te Ara Whakapuawai evidence and ensure consistency across levels.
- Zoom sessions Teachers invited all students in their class, Teacher aides and SMT 3 times per week. The main focus of the zoom sessions was Whanaungatanga. Teachers have been joining classes together to support Whanaungatanga across the school.
- Specialists (Art/Music/Play/Kapa Haka) completed weekly zoom sessions, which were recorded and posted on StoryPark for all students to enjoy.
- Teachers submitted at least one StoryPark video per week of a fun activity which could easily be done at home.
- Behaviour Team and Class teacher meetings were completed for all classes, with student plans updated
- Zoom Professional Development sessions for teachers on Clicker 8, Numicon and Smart Notebook were completed, and resources shared on Enviro and TEACCH across the school.

Strategies that supported students' achievement during 2021

- The implementation of Therapy team cycle of meetings, with teachers and teacher aides focused for each term to support implementation of therapy programmes and provide ongoing training. These meetings have greatly supported the implementation of IEP goals, and ongoing goal progress.
- IEP review has increased parent/Whanau engagement. The new format will be used again this year including sending home a vision board with the student's strengths, and inviting input from whānau
- The results from the Phone survey that took place before and after IEP meetings. Analysis has been embedded to the process to enhance whānau involvement.
- The DP's organised meetings, twice a term with Whānau with no internet access to ensure they were regularly informed about their child's progress.
- Academic Profile students. For the 6 students who had not made progress or had gone backwards, plans were developed for increased support in conjunction with the classroom teachers.
- Teacher workshops in the four blocks of literacy and assessment specifically the adapted six-year net continued throughout the year.
- Ongoing PD in running records and guided reading for all relevant staff continued on a need's basis.
- Embedding of our new assessment document across the school, supported by termly moderation sessions in Maths, Literacy and Communication occurred throughout the year.
- Continued development of Thematic planning, with integration of goals and sensory breaks, incorporated into StoryPark to support moderation.
- Continued sourcing and buying of age-appropriate reading materials.
- Continued development and updating of communication profiles for all Non-verbal students.
- Play Specialist focused on one-on-one sessions, to support students struggling to engage in their learning. This worked very well for a number of students after lockdown periods.
- Continued development of 'Learning Environments' which were being extensively used to meet students' sensory needs, such as completing Maths tasks in the swimming pool or ball pit room.
- Continued development of clear pathways for students Academic Profile or Engagement Profile so assessment could be focused to individual students learning needs.

- Support of teachers through Professional Growth Cycles, to embed Intensive Interaction and Experience Sharing into students' daily programmes.
- Review of maths resources across the school, and purchase of new materials as identified.
- Continued regular maths workshops for all staff, to support the implementation of the new assessment document for Maths.
- Upskilling and supporting teachers to use all Maths assessment tools.
- A cycle of ongoing Te Reo Māori Professional Development was implemented during 2021, by the lead teacher through staff meetings and in class support.

Strategies to increase Student Achievement outcomes for 2022

Continue to embed:

- focus on whānau engagement with IEP/path plans
- offer Manavation PD to all staff
- Speech Language Therapy assistant supporting in classes
- Literacy Assistant supporting in classes
- Updated school values.
- Three types of IEP formats will be discussed with whanau to help them decide on what they would like their child's learning programme to include.
- A Phone survey will take place before and after IEP meetings to ensure that changes made will enhance whānau involvement in the process.
- Revitalise 'Buddy reading', with seniors working with junior classes.

Implement New initiatives:

- Role out of Te Ara Whakapuawai Te reo Māori
- Pilot of new Behaviour system
- Printed and laminated copies of magic moments from StoryPark will be sent home regularly to keep all Whānau engaged.

- Induction for new staff with set PD sessions.
- For class teams Teachers, Speech Language therapists, Occupational Therapist and Teacher Aides to collaborate on developing students' communication profiles, so all staff involved with the students learning have input. Previously these were developed by the class teacher and SLT, and many staff did not understand or refer to them for support.
- Enrollment packs have been developed, with more information for parents to support the school whanau relationship.
- Whānau group set up to support the success of Māori learners. Our focus for next year, is to continue the amazing mahi of the waiata group, to keep encouraging our Kaiako to use more te reo Māori, to keep focusing on whanaungatanga and hauora, and we will put a big focus on how we assess Māori learners' success. This will come about through adapting the Ka Hikatia document into our planning and assessment, and will also involve including iwi, hapu and whānau into the planning and assessment process and establish Te Ara Whakapuawai assessment for Te Ao Māori.
- We will continue to embed Te Whare Tapa Whā into Thematic planning and new assessment documentation on StoryPark.
- Lead teacher will work with new staff to develop their Ko Au booklets.
- Engage iwi to help us understand what they want for their tamariki, and gain a better understanding of learners.
- Provide professional learning to all staff around Te Tiriti O Waitangi, to help and enhance our learning partnerships.
- We will continue with whole school events that have been very successful this year with all students engaged. Our 2022 plan will have to be flexible to keep all students and staff safe during Covi-19
- Cooperating with Swamp foxes for events to increase community participation.
- MAPA training of all staff at the beginning of the year to ensure staff can use de-escalating strategies within their class teams.