

WALTON PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2074

Principal: Jeremy Kurth

School Address: 305 Walton Rd, Richmond Downs 3475

School Postal Address: 305 Walton Rd, Richmond Downs 3475

School Phone: 07 888 3817

School Email: office@walton.school.nz

Members of the Board

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Jackie Lugton	Chair Person	Elected	Farmer	May 2022
Jeremy Kurth	Principal	ex Officio	Principal	Ongoing
Jason Suisted	Parent Rep	Elected	Farmer	May 2022
Vinka Wont	Parent Rep	Elected	Business Owner	May 2022
Sue Cummings	Parent Rep	Elected	Fonterra	May 2022
Ross McIntyre	Parent Rep	Elected	Self Employed	May 2022
Kane Fraser	Staff Rep	Elected	Deputy Principal	May 2022

Accountant / Service Provider: Candy Gillespie Ltd, Chartered Accountants

WALTON PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Walton Primary 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.

Sue Cummings

Full Name of Presiding Member



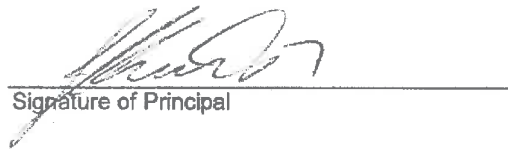
Signature of Presiding Member

29/7/22

Date:

JEREMY KURTH

Full Name of Principal



Signature of Principal

28/7/22

Date:

Walton Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,146,733	302,643	1,202,778
Locally Raised Funds	3	137,513	117,690	135,746
Interest Income		109	150	660
		<u>1,284,355</u>	<u>420,483</u>	<u>1,339,184</u>
Expenses				
Locally Raised Funds	3	103,601	94,540	99,378
Learning Resources	4	874,335	162,732	889,016
Administration	5	79,988	68,683	71,445
Finance		1,321	-	774
Property	6	201,036	66,750	232,683
Depreciation	10	44,226	-	37,040
Loss on Disposal of Property, Plant and Equipment		435	-	1,993
		<u>1,304,942</u>	<u>392,705</u>	<u>1,332,329</u>
Net Surplus / (Deficit) for the year		(20,587)	27,778	6,855
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(20,587)</u>	<u>27,778</u>	<u>6,855</u>

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

Walton Primary 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		295,147	274,558	288,292
Total comprehensive revenue and expense for the year		(20,587)	27,778	6,855
Equity at 31 December		274,560	302,336	295,147

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.



Walton Primary School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	133,388	226,093	76,987
Accounts Receivable	8	64,716	-	50,092
Inventories	9	211	-	150
		<u>198,315</u>	<u>226,093</u>	<u>117,051</u>
Current Liabilities				
Accounts Payable	11	80,315	180,960	95,297
Revenue Received in Advance	12	5,271	-	238
Finance Lease Liability	14	10,730	-	9,156
Funds held for Capital Works Projects	15	68,118	-	-
GST		<u>16,527</u>		
		<u>180,961</u>	<u>180,960</u>	<u>104,691</u>
Working Capital Surplus/(Deficit)		17,354	45,133	12,360
Non-current Assets				
Property, Plant and Equipment	10	289,740	289,740	321,035
		<u>289,740</u>	<u>289,740</u>	<u>321,035</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	23,918	23,918	24,000
Finance Lease Liability	14	8,618	8,618	14,249
		<u>32,536</u>	<u>32,536</u>	<u>38,249</u>
Net Assets		<u>274,560</u>	<u>302,336</u>	<u>295,147</u>
Equity		<u>274,560</u>	<u>302,336</u>	<u>295,147</u>

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

Walton Primary 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		305,787	246,945	349,815
Locally Raised Funds		137,261	117,690	124,032
Goods and Services Tax (net)		6,349	-	34,944
Payments to Employees		(194,534)	(177,165)	(205,817)
Payments to Suppliers		(250,610)	(149,532)	(204,707)
Interest Paid		(2)	-	(774)
Interest Received		109	150	660
Net cash from/(to) Operating Activities		4,360	38,088	98,153
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,982	-	
Purchase of Property Plant & Equipment (and Intangibles)		(16,319)	30,081	(94,318)
Net cash from/(to) Investing Activities		(14,337)	30,081	(94,318)
Cash flows from Financing Activities				
Finance Lease Payments		(1,739)	(4,417)	(8,099)
Funds Administered on Behalf of Third Parties		68,118	-	16,475
Net cash from/(to) Financing Activities		66,379	(4,417)	8,376
Net increase/(decrease) in cash and cash equivalents		56,402	63,752	12,211
Cash and cash equivalents at the beginning of the year	7	76,987	162,341	64,776
Cash and cash equivalents at the end of the year	7	133,389	226,093	76,987

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.



Walton Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Walton Primary 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 13.

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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	3-20 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

Revenue received in advance relates to fees and grants received from 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.

m) 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.

n) 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.

o) 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.

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

u) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	229,069	247,759	216,303
Teachers' Salaries Grants	707,339	-	695,549
Use of Land and Buildings Grants	125,693	-	160,230
Other MoE Grants	84,632	54,884	130,696
	<u>1,146,733</u>	<u>302,643</u>	<u>1,202,778</u>

The school has opted in to the donations scheme for this year. Total amount received was \$3,900.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	23,947	15,000	33,866
Fees for Extra Curricular Activities	5,377	6,690	4,995
Trading	3,252	-	4,099
Other Revenue	104,937	96,000	92,786
	<u>137,513</u>	<u>117,690</u>	<u>135,746</u>
Expenses			
Extra Curricular Activities Costs	11,072	12,540	16,469
Other Locally Raised Funds Expenditure	92,529	82,000	82,909
	<u>103,601</u>	<u>94,540</u>	<u>99,378</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>33,912</u>	<u>23,150</u>	<u>36,368</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	19,891	34,600	24,975
Extra Curricular activities	6,869	2,000	3,367
Library Resources	13,594	7,250	8,719
Employee Benefits - Salaries	830,299	112,882	848,149
Staff Development	3,682	6,000	3,806
	<u>874,335</u>	<u>162,732</u>	<u>889,016</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,137	4,900	4,845
Board Fees	2,825	3,500	3,505
Board Expenses	13,398	8,000	6,424
Communication	9,696	7,950	8,357
Consumables	3,003	3,000	1,781
Other	3,887	3,050	3,301
Employee Benefits - Salaries	32,104	31,283	35,777
Insurance	3,834	3,000	3,024
Service Providers, Contractors and Consultancy	5,104	4,000	4,431
	<u>79,988</u>	<u>68,683</u>	<u>71,445</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	1,370	3,000	3,196
Cyclical Maintenance Provision	2,396	2,000	8,610
Grounds	19,104	10,500	11,105
Heat, Light and Water	6,753	8,750	7,917
Rates	1,027	500	492
Repairs and Maintenance	4,047	8,000	13,998
Use of Land and Buildings	125,693	-	160,230
Security	808	1,000	1,578
Employee Benefits - Salaries	39,838	33,000	25,557
	<u>201,036</u>	<u>66,750</u>	<u>232,683</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align with the Government Capital charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of the 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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Accounts	\$ 133,388	\$ 226,093	\$ 76,987
Cash and cash equivalents for Statement of Cash Flows	<u>133,388</u>	<u>226,093</u>	<u>76,987</u>

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Receivables	\$ 11	\$ -	\$ 2
Banking Staffing Underuse	7,875	-	-
Teacher Salaries Grant Receivable	56,830	-	50,090
	<u>64,716</u>	<u>-</u>	<u>50,092</u>
Receivables from Exchange Transactions	11	-	2
Receivables from Non-Exchange Transactions	64,705	-	50,090
	<u>64,716</u>	<u>-</u>	<u>50,092</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Stationery	\$ 211	\$ -	\$ 150
	<u>211</u>	<u>-</u>	<u>150</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	197,932				(14,609)	183,323
Furniture and Equipment	63,669	8,712			(11,249)	61,132
Information and Communication Technology	29,414				(8,104)	21,310
Textbooks	-				-	-
Leased Assets	24,508	6,594	(435)		(9,872)	20,795
Library Resources	5,512	477	(2,417)		(392)	3,180
Balance at 31 December 2021	321,035	15,783	(2,852)	-	(44,226)	289,740

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	304,069	(120,746)	183,323	304,069	(106,137)	197,932
Furniture and Equipment	201,837	(140,705)	61,132	193,125	(129,456)	63,669
Information and Communication T	136,697	(115,387)	21,310	136,697	(107,283)	29,414
Textbooks	-	-	-	-	-	-
Leased Assets	32,504	(11,709)	20,795	33,718	(9,210)	24,508
Library Resources	37,672	(34,492)	3,180	39,612	(34,100)	5,512
Balance at 31 December	712,779	(423,039)	289,740	707,221	(386,186)	321,035

11. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	23,117	180,960	42,558
Employee Entitlements - Salaries	56,830	-	50,090
Employee Entitlements - Leave Accrual	367	-	-
	80,315	180,960	95,297
 Payables for Exchange Transactions	 80,315	 180,960	 95,297
	80,315	180,960	95,297

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,271	-	238
	<u>5,271</u>	<u>-</u>	<u>238</u>

13. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	24,000	24,000	19,200
Increase/ (decrease) to the Provision During the Year	(82)	2,000	8,610
Use of the Provision During the Year	-	2,800	(3,810)
Provision at the End of the Year	<u>23,918</u>	<u>28,800</u>	<u>24,000</u>
Cyclical Maintenance - Term	23,918	23,918	24,000
	<u>23,918</u>	<u>23,918</u>	<u>24,000</u>

14. 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	10,730		9,156
Later than One Year and no Later than Five Years	8,618	8,618	14,249
	<u>19,347</u>	<u>8,618</u>	<u>23,405</u>

15. Funds Held for Capital Works Projects

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

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Playground Project		-	69,318	(1,200)		68,118
Totals		<u>-</u>	<u>69,318</u>	<u>(1,200)</u>	<u>-</u>	<u>68,118</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	68,118
Funds Due from the Ministry of Education	-
	<u>68,118</u>

	2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Classroom Refurbishments Completed		(16,475)	47,394	(32,759)	1,840	-
Administration Block upgrade in progress			18,000	(18,000)		-
Totals		<u>(16,475)</u>	<u>65,394</u>	<u>(50,759)</u>	<u>1,840</u>	<u>-</u>

16. 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.

17. 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	2,825	3,505
<i>Leadership Team</i> Remuneration Full-time equivalent members	248,396 2	249,671 2
Total key management personnel remuneration	251,221	253,176

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 0 members and Property 1 member that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 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	130-140	130-140
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
110-120	1.00	1.00
	1.00	1.00

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

18. 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	\$0	\$0
Number of People	\$0	\$0

19. 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.

20. Commitments

(a) Capital Commitments

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

(a) \$69,318 contract for a New Playground to be completed in 2022, which is fully funded by the Ministry of Education. \$69,318 has been received of which \$1,200 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$272,299)

21. 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	133,388	226,093	76,987
Receivables	64,716	-	50,092
Total Financial assets measured at amortised cost	<u>198,104</u>	<u>226,093</u>	<u>127,079</u>

Financial liabilities measured at amortised cost

Payables	80,315	180,960	95,297
Finance Leases	19,348	8,618	23,405
Total Financial Liabilities Measured at Amortised Cost	<u>99,663</u>	<u>189,578</u>	<u>118,702</u>

22. Events After Balance Date

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

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

Any other impacts affecting your school.

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

The Auditor-General is the auditor of Walton Primary School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 22, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 August 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 Kiwi Sport Note and Analysis of Variance, 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.



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand



Walton School 2021 Analysis of Variance Reporting

School Name:

Walton School

School Number:

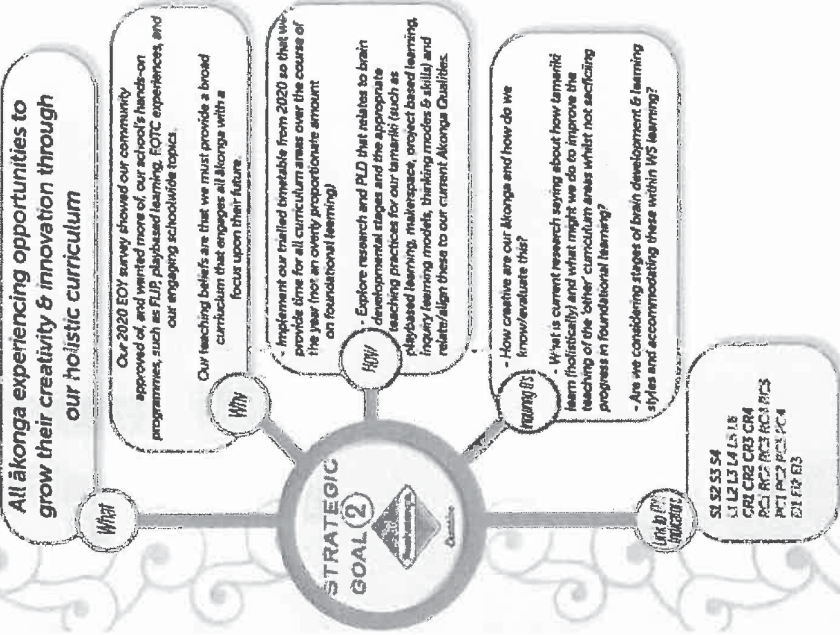
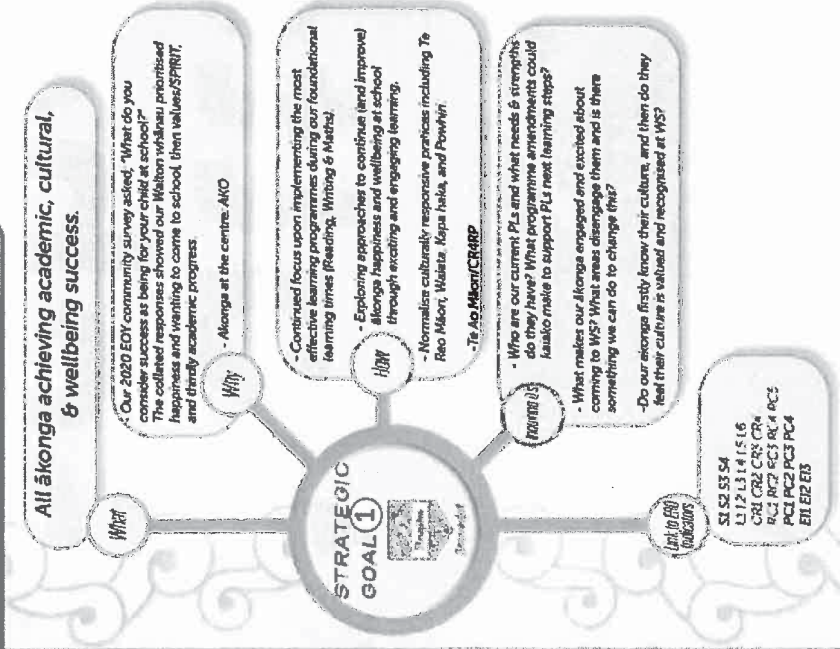
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Walton School

2021 Strategic Goals:

STRATEGIC SECTION



All tiers of WS working collaboratively to achieve our educational aspirations & goals.

What

The BoT's primary objectives are to ensure that every student is able to attain their highest possible standard in education achievement, is physically and emotionally safe, that school is inclusive, and gives effect to Te Tiriti o Waitangi by working to ensure our plans, policies and local curriculum reflect our communities aspirations and goals.

Why

- MAHI TAHI: working together collaboratively in the pursuit of learner-centred educational goals.

- Strong lines of communication between all stakeholders so that the community, whānau, BoT, and staff are all on the 'same page' as to WS's direction.

How

- Use a variety of methods (both formal and informal) to consult our community and whānau about their views and opinions whilst also sharing our school's successes and ākonga learning.

- Kaitiaki using our Professional Growth Cycle to meet professional standards, improve teacher capability, achieve charter goals and targets, and support one another professionally.

What

- From the 2020 community survey, what suggestions are viable for us to take on board and how can we implement them over the next 1-3 years?

- How can we gather greater Māori whānau voice and increase engagement so that we can build stronger whānau tangata?

What

- SL 23 33 59
- LI 12 13 14 15 16
- CR 1 CR2 CR3 CR4
- PC 1 PC2 PC3 PC4 PC5
- PE 1 PE2 PE3



Annual Aim #1:

All ākonga will show progress and achievement in Reading

Annual Aim #2:

All ākonga will show progress and achievement in Writing

Annual Aim #3:

All ākonga will show progress and achievement in Mathematics

Annual Aim #4:

All ākonga will have positive cultural identity and wellbeing

Annual Aim #5:

All ākonga will showcase creativity through a range of curriculum areas and contexts.

Annual Aim #6:

Through strong collaborative relationships at all tiers of WS, we'll provide a learning environment that is barrier-free, equitable, highly effective, and mutually respectful of cultural identity.

READING

Actions
What did we do?

-Used our Waiton School Benchmarks (curriculum levels) as indicators of progress and achievement for reporting. OTJs were made at the end of each term using these and this data is reported to BoT for systematic analysis and strategic direction during the year for allocation of resourcing.

-Regular moderation/discussion at staff meetings of how to effectively evaluate where a student is achieving and the types of evidence that proves this (modelling books, Ko Au bks, student books, etc)

-BoT funding resources to support and target Priority Learners, such as teacher aides, effective online literacy and numeracy programmes, teacher

Outcomes
What happened?

Progress Outcomes:

2021 EOY OTJ DATA BREAKDOWN

PROGRESS SECTION

The following section is an analysis of ākonga progress. ERO deems 'accelerated progress' as 4 sublevels over two years (which logically can equate to 2 sublevels per year)
As we all know, this year was again interrupted by Covid which no doubt plays a factor in limiting consistency, and by default, progress.

READING

Females

Sub-Levels Progressed	Maori	Non-Maori	Total
Zero	17% (2)	22% (12)	21% (14)
One	50% (6)	44% (24)	48% (30)
Two	17% (2)	22% (11)	19% (13)
Three	8% (1)	14% (8)	13% (9)
Four	8% (1)	0%	2% (1)
	(12)	(55)	(67)

Males

Sub-Levels Progressed	Maori	Non-Maori	Total
Zero	21% (3)	32% (12)	29% (15)
One	36% (5)	35% (13)	35% (18)
Two	29% (4)	22% (8)	24% (12)
Three	14% (2)	8% (3)	10% (5)
Four	0%	3% (1)	2% (1)
	(14)	(37)	51

All Maori

Zero: 19% (5) One: 42% (11) Two: 23% (6) Three: 12% (3) Four: 4% (1) Total: 26chn

All Non-Maori

Zero: 26% (24) One: 40% (37) Two: 21% (19) Three: 12% (11) Four: 1% (1) Total: 92chn

Overall Totals

Zero: 24% (29) One: 41% (48) Two: 21% (25) Three: 12% (14) Four: 2% (2) Total: 118chn

Reasons for the variance
Why did it happen?

Covid-19 had a massive impact upon all areas of learning and hindered progress and achievement.
Lockdowns and related interruptions made consistency impossible.

Evaluation
Where to next?

Matamata Kaahui Ako PLD targeting:
-Culturally Responsive and Relational Pedagogy
-Teacher Efficacy and transformation through Spirals of Inquiry
Continue with ongoing moderation at staff meetings to build teacher capability.
Hope for COVID free run so that we can implement desired goals and aims and have some consistency to allow our Kaiako to teach regularly and normally.

professional development.

-Each teacher identified and monitored Priority Learners within their rooms through the termly OTJs.

-Use the Special Needs budget when and where applicable to help support learners with special educational needs.

Achievement Outcomes:

READING

Whole - EOY RESULTS

Priority learners	Below	Already at expectation	Higher than expectation already	Overall Total
6% 8 Students	13% (16)	38% (48)	43% (55)	(127)
19% 24 Students	81% 103 Students			

Maori - EOY RESULTS

Priority learners	Below	Already at expectation	Higher than expectation already	Overall Total
31% 3 Students	5% (1)	37% (7)	47% (9)	(19)
16% 3 Students	84% 16 Students			

Non-Maori - EOY RESULTS

Priority learners	Below	Already at expectation	Higher than expectation already	Overall Total
5.5% 6 Students	14% (15)	38% (41)	42.5% (46)	(108)
19.5% 21 Students	80.5% 87 Students			

Disparity between Maori to Non-Maori in Reading is 3.5 in favour of Maori.

Planning for 2022

- The big focus for 2022 will be to 'get back on track' after another interrupted school year that had a significant impact upon all our akonga learning. We will be aiming to get back to our high levels of achievement whilst reducing any areas of disparity in the 5 or more margins. This will happen through continued deliberate acts of teaching that use our school's revised Ko Au books to drive summative and formative assessment. Additionally, we will be using the consultation feedback to guide our 2021 school-based curriculum and charter.
- Refer to 2022 Charter for specific aims, goals, and actions.

WRITING Actions:
What did we do?

-Used our Walton School Benchmarks (curriculum levels) as indicators of progress and achievement for reporting. OTJs were made at the end of each term using these and this data is reported to BoT for systematic analysis and strategic direction during the year for allocation of resourcing.

-Regular moderation/discussion at staff meetings of how to effectively evaluate where a student is achieving and the types of evidence that proves this (modelling books, Ko Au bks, student books, etc)

-BoT funding resources to support and target Priority Learners, such as teacher aides, effective online literacy and numeracy programmes, teacher professional development.

-Each teacher identified and monitored Priority Learners within their rooms through the termly OTJs.

Outcomes
What happened

Progress Outcomes:

WRITING

Females

Sub-Levels Progressed	Females		Total	Males		Total
	Maori	Non-Maori		Maori	Non-Maori	
Zero	25% (3)	5% (3)	9% (6)	14% (2)	22% (8)	19% (10)
One	67% (8)	65% (36)	66% (44)	86% (12)	59% (22)	67% (34)
Two	8% (1)	25% (14)	22% (15)	0%	16% (6)	12% (6)
Three	0%	5% (2)	3% (2)	0%	3% (1)	2% (1)
Four	0%	0%	0%	0%	0%	0%
	(12)	(55)	(67)	(14)	(37)	51

All Maori
Zero: 19% (5) One: 77% (20) Two: 4% (1) Three: 0% Four: 0% Total: 26chin

All Non-Maori
Zero: 12% (11) One: 63% (58) Two: 22% (20) Three: 3% (3) Four: 0% Total: 92chn

Overall Totals

Zero: 13% (16) One: 66% (78) Two: 18% (21) Three: 3% (3) Four: 0% (0) Total: 118chn

Reasons for the variance
Why did it happen?

Covid-19 had a massive impact upon all areas of learning and hindered progress and achievement.

Evaluation
Where to next?

Matamata Kaahui Ako PLD targeting:
-Culturally Responsive and Relational Pedagogy
-Teacher Efficacy and transformation through Spirals of Inquiry
Continue with ongoing moderation at staff meetings to build teacher capability.
Hope for COVID free run so that we can implement desired goals and aims and have some consistency to allow our Kaiako to teach regularly and normally. ideas for our programmes.

-Use the Special Needs budget when and where applicable to help support learners with special educational needs.

Achievement Outcomes:

WRITING

Whole - EOY RESULTS

Priority learners	Below	Already at expectation	Higher than expectation already	Overall Total
5%	16% (20)	61% (76)	17% (22)	(127)
7 Students				
22%	78%			100 Students
27 Students				

Maori - EOY RESULTS

Priority learners	Below	Already at expectation	Higher than expectation already	Overall Total
5%	16% (3)	68.5% (13)	10.5% (2)	(19)
1 Students				
21%	79%			15 Students
4 Students				

Non-Maori - EOY RESULTS

Priority learners	Below	Already at expectation	Higher than expectation already	Overall Total
3.5%	16% (17)	60% (65)	18.5% (20)	(108)
6 Students				
21.5%	78.5%			95 Students
20 Students				

Disparity between Maori to Non-Maori in Reading is 0.5 in favour of Maori.

Planning for next year

- The big focus for 2022 will be to 'get back on track' after another interrupted school year that had a significant impact upon all our akonga learning. We will be aiming to get back to our high levels of achievement whilst reducing any areas of disparity in the 5 or more margins. This will happen through continued deliberate acts of teaching that use our school's revised Ko Au books to drive summative and formative assessment. Additionally, we will be using the consultation feedback to guide our 2021 school-based curriculum and charter.
- Refer to 2022 Charter for specific aims, goals, and actions.

MATH

Actions
What did we do?

Used our Walton School Benchmarks (curriculum levels) as indicators of progress and achievement for reporting. OTJs were made at the end of each term using these and this data is reported to BoT for systematic analysis and strategic direction during the year for allocation of resourcing.

-Regular moderation/discussion at staff meetings of how to effectively evaluate where a student is achieving and the types of evidence that proves this (modelling books, Ko Au bks, student books, etc)

-BoT funding resources to support and target Priority

Outcomes
What happened?

Progress Outcomes:

MATH

Females

Sub-Levels Progressed	Males		Females		Total
	Maori	Non-Maori	Maori	Non-Maori	
Zero	25% (3)	13% (7)	0%	15% (10)	15% (10)
One	50% (6)	65% (36)	14% (2)	63% (42)	63% (42)
Two	17% (2)	22% (12)	0%	21% (14)	21% (14)
Three	8% (1)	0%	0%	1% (1)	1% (1)
Four	0%	0%	0%	0%	0%
	(12)	(55)	(14)	(67)	(67)

All Maori

Zero: 12% (3) One: 69% (18) Two: 15% (4) Three: 4% (1) Four: 0% Total: 26chn

All Non-Maori

Zero: 12% (11) One: 60% (55) Two: 28% (26) Three: 0% Four: 0% Total: 92chn

Overall Totals

Zero: 12% (14) One: 62% (73) Two: 25% (30) Three: 1% (1) Four: 0% Total: 118chn

Reasons for the variance
Why did it happen?

Covid-19 had a massive impact upon all areas of learning and hindered progress and achievement.

Evaluation
Where to next?

Begin PD with Dr Audrey Tan from Mathmo Consultants.
Matamata Kaahui Ako PLD targeting:
-Culturally Responsive and Relational Pedagogy
-Teacher Efficacy and transformation through Spirals of Inquiry
Continue with ongoing moderation at staff meetings to build teacher capability.

Learners, such as teacher aides, effective online literacy and numeracy programmes, teacher professional development.

-Each teacher identified and monitored Priority Learners within their rooms through the termly OTJs.

-Use the Special Needs budget when and where applicable to help support learners with special educational needs.

Achievement Outcomes:

MATHS

Whole - EOY RESULTS

Priority Learners	Below	Already at expectation	Higher than expectation already	Overall Total
6% 7 Students	13% (17)	55% (70)	26% (33)	(127)
19% 24 Students	81% 103 Students			

Maori - EOY RESULTS

Priority Learners	Below	Already at expectation	Higher than expectation already	Overall Total
10.5% 3 Students	10.5% (2)	47% (9)	32% (6)	(19)
21% 4 Students	79% 15 Students			

Non-Maori - EOY RESULTS

Priority Learners	Below	Already at expectation	Higher than expectation already	Overall Total
4.5% 5 Students	14% (15)	56.5% (61)	25% (27)	(108)
16.5% 20 Students	81.5% 88 Students			

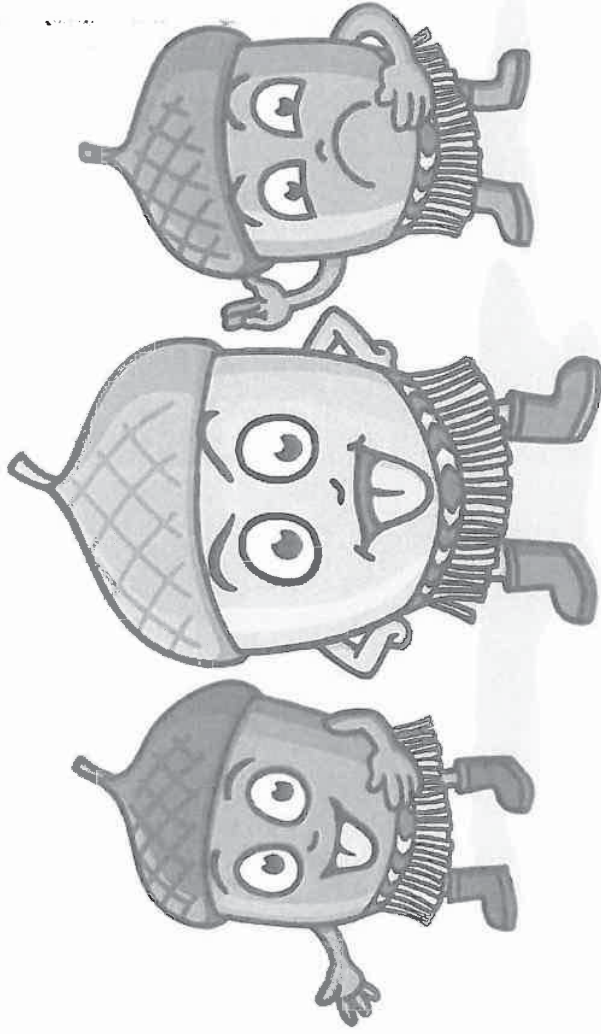
Disparity between Maori to Non-Maori in Reading is 2.5 in favour of Non-Maori.

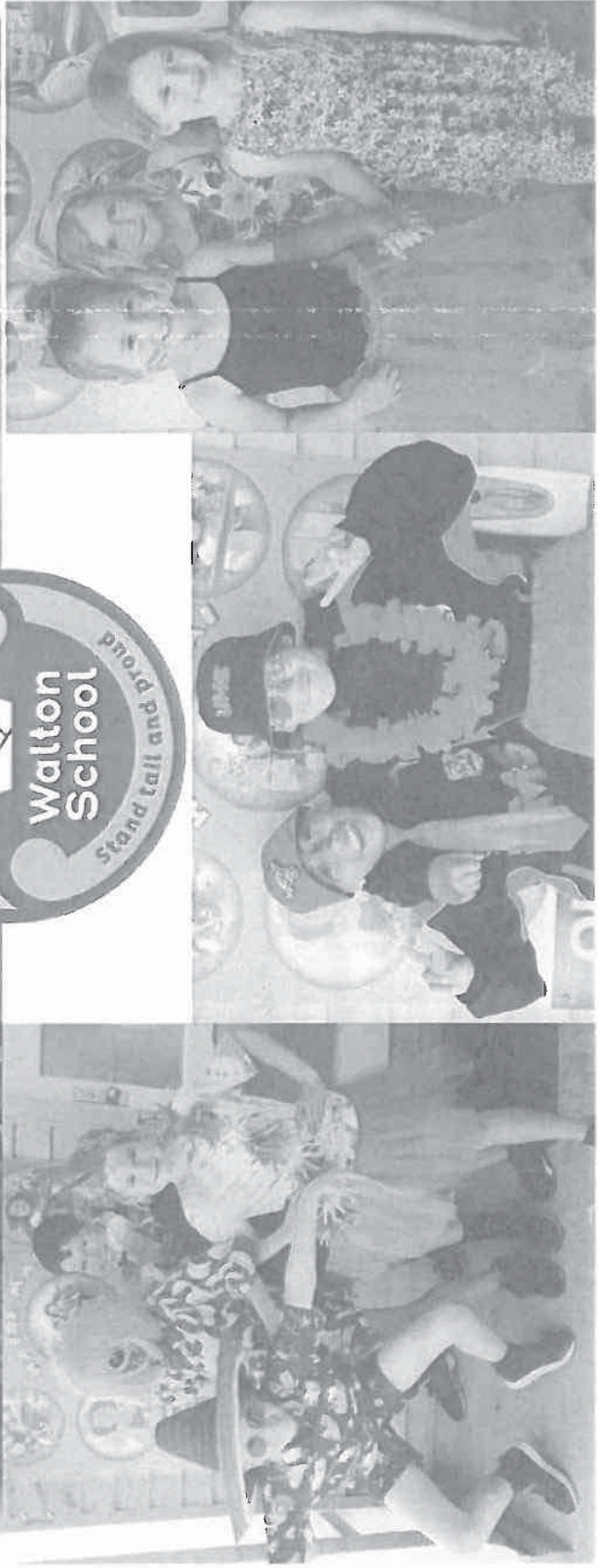
Planning for next year:

- The big focus for 2022 will be to 'get back on track' after another interrupted school year that had a significant impact upon all our akonga learning. We will be aiming to get back to our high levels of achievement whilst reducing any areas of disparity in the 5 or more margins. This will happen through continued deliberate acts of teaching that use our school's revised Ko Au books to drive summative and formative assessment. Additionally, we will be using the consultation feedback to guide our 2021 school-based curriculum and charter.
- Refer to 2022 Charter for specific aims, goals, and actions.

FINAL COMMENT

Considering this was our second year where Covid had a significant impact upon teaching and learning continuity, we feel our tamariki did reasonably well. The year was fraught with interruptions, uncertainty, absences, and postponements, all of which played a big part in creating less than desirable learning conditions. Our Walton School community continued to be amazing throughout the year and thankfully our school kept some form a fun during the year, such as an amended EOY prizegiving, recorded EOY show, and schoolwide sport days. These were important to us as it gave the opportunity to provide some normality to our akonga. Not all data is where we wanted it to be, but data isn't everything at the end of the day; student wellbeing is. This is what we need to continue to monitor and manage for 2022 whilst aiming to bring our OTJ data up too.

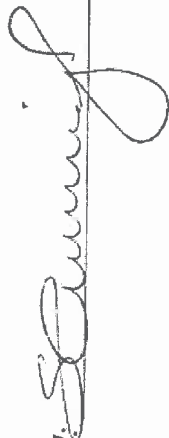






SIGNED APPROVAL OF 2021 WALTON SCHOOL A0V

Sue Cummings
Walton School BoT Chair

Signed:  Date: _____

Jeremy Kurth
Walton School Principal

Signed:  Date: _____





2021 Annual Report

Property: *This year we aimed to use remaining SIP funding to build a new playground. Unfortunately, covid held this project up until early 2022.*

Curriculum: *We've continued to pursue the best learning outcomes for students in the core areas of Reading, Writing and Maths. 2021 saw further COVID interruptions which had an impact upon academic progress and achievement due to numerous periods of distance learning, and then restrictions within class that made teaching and learning more challenging.*

EEO: *All efforts have been made to ensure that all staff have had equal opportunities and that there has been no discrimination against any member due to gender or beliefs.*

Kiwisport: *All funds from Kiwisport were spent over the year. Some examples of use were; PE gear, class camps which focused upon the Key Comps, Sports teams participation in local competitions, and contribution to class trips.*

Governance: *We had no changes to our board during the course of the year.*

Walton School Principal (on behalf of the BoT)
Jeremy Kurth