

ARIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1687

Principal: Pamela Voyce

School Address: Barclay Road, Aria

School Postal Address: Barclay Road RD 1, Aria, 3979

School Phone: 07 877 7857

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

ARIA SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
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Financial Statements

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

Other Information

Members of the Board

Kiwisport

Analysis of Variance

Aria 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.

Bevan R Brown

Full Name of Presiding Member

BR

Signature of Presiding Member

8/06/2022

Date:

Pamela J. Voyce

Full Name of Principal

P. Voyce

Signature of Principal

08-06-2022

Date:

Aria 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	571,146	561,132	616,238
Locally Raised Funds	3	53,719	55,435	68,556
Interest Income		891	100	797
		<u>625,756</u>	<u>616,667</u>	<u>685,591</u>
Expenses				
Locally Raised Funds	3	11,543	21,820	10,817
Learning Resources	4	383,664	371,760	405,101
Administration	5	58,516	57,850	56,075
Finance		615	616	1,025
Property	6	126,775	142,412	143,028
Depreciation	11	19,055	16,699	17,490
Loss on Disposal of Property, Plant and Equipment		2,376	-	-
Transport		9,155	10,000	5,117
		<u>611,699</u>	<u>621,157</u>	<u>638,653</u>
Net Surplus / (Deficit) for the year		14,057	(4,490)	46,938
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>14,057</u></u>	<u><u>(4,490)</u></u>	<u><u>46,938</u></u>

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



Aria 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		246,688	193,972	179,932
Total comprehensive revenue and expense for the year		14,057	(4,490)	46,938
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,000	-	-
Mapiu Dispersal Funding		-	-	19,818
Equity at 31 December		261,745	189,482	246,688
Retained Earnings		261,745	189,482	246,688
Equity at 31 December		261,745	189,482	246,688

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.



Aria 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	119,679	69,275	162,723
Accounts Receivable	8	39,886	21,515	27,569
GST Receivable		916	6,751	-
Prepayments		8,996	1,168	919
Inventories	9	6,839	1,462	5,326
Investments	10	26,412	25,422	-
		<u>202,728</u>	<u>125,593</u>	<u>196,537</u>
Current Liabilities				
GST Payable		-	-	3,868
Accounts Payable	12	39,480	32,366	44,923
Revenue Received in Advance	13	1,793	889	977
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	3,070	4,037	4,446
Funds held for Capital Works Projects	16	3,422	-	44,724
		<u>47,765</u>	<u>37,292</u>	<u>98,938</u>
Working Capital Surplus/(Deficit)		154,963	88,301	97,599
Non-current Assets				
Investments (more than 12 months)	10	-	-	25,422
Property, Plant and Equipment	11	152,839	129,396	144,986
		<u>152,839</u>	<u>129,396</u>	<u>170,408</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	38,287	19,600	17,150
Finance Lease Liability	15	7,770	8,615	4,169
		<u>46,057</u>	<u>28,215</u>	<u>21,319</u>
Net Assets		<u><u>261,745</u></u>	<u><u>189,482</u></u>	<u><u>246,688</u></u>
Equity		<u><u>261,745</u></u>	<u><u>189,482</u></u>	<u><u>246,688</u></u>

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



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

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		185,642	169,370	205,746
Locally Raised Funds		56,827	55,435	66,352
Goods and Services Tax (net)		(4,784)	-	10,619
Payments to Employees		(117,118)	(109,500)	(109,570)
Payments to Suppliers		(97,199)	(56,657)	(92,227)
Interest Paid		(615)	(616)	(1,025)
Interest Received		1,422	100	134
Net cash from/(to) Operating Activities		24,175	58,132	80,029
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(23,176)	(7,000)	(15,724)
Purchase of Investments		(991)	-	-
Net cash from/(to) Investing Activities		(24,167)	(7,000)	(15,724)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,000	-	-
Owners Contributions		-	-	19,818
Finance Lease Payments		(2,750)	(14,376)	(3,592)
Funds Administered on Behalf of Third Parties		(41,302)	-	49,673
Net cash from/(to) Financing Activities		(43,052)	(14,376)	65,899
Net increase/(decrease) in cash and cash equivalents		(43,044)	36,756	130,204
Cash and cash equivalents at the beginning of the year	7	162,723	32,519	32,519
Cash and cash equivalents at the end of the year	7	119,679	69,275	162,723

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.



Aria School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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



e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Building Improvements	40 years
Buildings	40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	4-5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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



p) Funds Held in Trust

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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



2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	147,121	132,500	151,005
Teachers' Salaries Grants	312,731	290,890	321,126
Use of Land and Buildings Grants	74,248	100,872	92,001
Other MoE Grants	37,046	36,870	52,106
	<u>571,146</u>	<u>561,132</u>	<u>616,238</u>

The school has opted in to the donations scheme for this year. Total amount received was \$7,500.

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	32,978	32,000	38,869
Fees for Extra Curricular Activities	5,166	10,635	6,509
Trading	7,025	4,000	10,347
Fundraising & Community Grants	750	1,000	5,231
School House	7,800	7,800	7,600
	<u>53,719</u>	<u>55,435</u>	<u>68,556</u>
Expenses			
Extra Curricular Activities Costs	2,775	12,220	4,025
Trading	2,149	3,300	3,542
Fundraising & Community Grant Costs	-	-	1,731
School House	6,619	6,300	1,519
	<u>11,543</u>	<u>21,820</u>	<u>10,817</u>
<i>Surplus for the year Locally raised funds</i>	<u>42,176</u>	<u>33,615</u>	<u>57,739</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	13,249	10,620	17,938
Library Resources	276	250	140
Employee Benefits - Salaries	364,271	355,390	381,606
Staff Development	2,728	3,500	3,681
Ict	2,731	2,000	1,736
Extra Curricular Activities	409	-	-
	<u>383,664</u>	<u>371,760</u>	<u>405,101</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,846	4,000	3,877
Board Fees	2,745	3,790	2,670
Board Expenses	701	1,500	3,390
Communication	2,010	1,500	1,658
Consumables	3,754	3,300	3,375
Other	4,830	6,460	5,599
Employee Benefits - Salaries	34,127	30,000	30,162
Insurance	383	-	484
Service Providers, Contractors and Consultancy	5,120	7,300	4,860
	58,516	57,850	56,075

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	1,607	2,100	3,830
Cyclical Maintenance Provision	21,137	2,450	2,450
Grounds	9,443	7,800	8,636
Heat, Light and Water	9,010	9,200	9,734
Rates	237	230	232
Repairs and Maintenance	3,616	4,760	7,583
Use of Land and Buildings	74,248	100,872	92,001
Employee Benefits - Salaries	7,477	15,000	18,562
	126,775	142,412	143,028

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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	119,679	69,275	162,723
Cash and cash equivalents for Statement of Cash Flows	119,679	69,275	162,723

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

Of the \$119,679 Cash and Cash Equivalents \$3,422 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 Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	-	2,292
Banking Staffing Underuse	15,525	4,589	3,328
Interest Receivable	224	92	755
Teacher Salaries Grant Receivable	24,137	16,834	21,194
	<u>39,886</u>	<u>21,515</u>	<u>27,569</u>
Receivables from Exchange Transactions	224	92	3,047
Receivables from Non-Exchange Transactions	39,662	21,423	24,522
	<u>39,886</u>	<u>21,515</u>	<u>27,569</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	372	400	415
Uniforms	509	671	906
Canteen	398	391	305
Livestock	5,560	-	3,700
	<u>6,839</u>	<u>1,462</u>	<u>5,326</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	26,412	25,422	-
Non-current Asset			
Long-term Bank Deposits	-	-	25,422
Total Investments	<u>26,412</u>	<u>25,422</u>	<u>25,422</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	58,268	-	-	-	(2,176)	56,091
Building Improvements	49,370	7,886	-	-	(2,967)	54,290
Furniture and Equipment	14,258	7,256	-	-	(4,069)	17,445
Information and Communication Technology	11,976	7,917	-	-	(4,320)	15,575
Leased Assets	7,516	5,408	(2,376)	-	(4,658)	5,890
Library Resources	3,598	817	-	-	(865)	3,548
Balance at 31 December 2021	<u>144,986</u>	<u>29,284</u>	<u>(2,376)</u>	<u>-</u>	<u>(19,055)</u>	<u>152,839</u>



The net carrying value of equipment held under a finance lease is \$5,890 (2020: \$7,516)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	87,058	(30,967)	56,091	87,058	(28,790)	58,268
Building Improvements	123,585	(69,295)	54,290	115,699	(66,329)	49,370
Furniture and Equipment	143,219	(125,774)	17,445	137,378	(123,120)	14,258
Information and Communication Technology	54,013	(38,438)	15,575	46,096	(34,120)	11,976
Leased Assets	11,102	(5,212)	5,890	16,957	(9,441)	7,516
Library Resources	38,970	(35,422)	3,548	38,153	(34,555)	3,598
Balance at 31 December	457,947	(305,108)	152,839	441,341	(296,355)	144,986

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	8,353	4,140	9,263
Accruals	4,846	3,764	3,877
Employee Entitlements - Salaries	24,137	16,834	21,194
Employee Entitlements - Leave Accrual	2,144	7,628	10,589
	39,480	32,366	44,923
Payables for Exchange Transactions	39,480	32,366	44,923
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	39,480	32,366	44,923

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	1,793	889	977
	1,793	889	977



14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	17,150	17,150	14,700
Increase to the Provision During the Year	4,784	2,450	2,450
Adjustment to the Provision	16,353	-	-
Provision at the End of the Year	38,287	19,600	17,150
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	38,287	19,600	17,150
	38,287	19,600	17,150

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	3,561	4,037	5,062
Later than One Year and no Later than Five Years	8,488	8,615	4,379
Future finance charges	(1,209)	-	(826)
	10,840	12,652	8,615
Represented by			
Finance lease liability - Current	3,070	4,037	4,446
Finance lease liability - Term	7,770	8,615	4,169
	10,840	12,652	8,615

16. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Library Alteration	221479	44,724	669	(45,393)	-	-
Library Shelving & School Sign	232780	-	4,146	(724)	-	3,422
Totals		44,724	4,815	(46,117)	-	3,422

Represented by:

Funds Held on Behalf of the Ministry of Education	3,422
Funds Due from the Ministry of Education	-
	3,422



2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Covered Deck & Door Upgrade Heatpumps	completed	(4,949)	8,548	(3,599)	-	-
SIP Library Alteration	221479	-	44,724	-	-	44,724
Totals		<u>(4,949)</u>	<u>62,912</u>	<u>(13,239)</u>	<u>-</u>	<u>44,724</u>

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,745	2,670
<i>Leadership Team</i>		
Remuneration	118,006	119,912
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>120,751</u>	<u>122,582</u>

There are 4 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 (3 members) and Property (3 members) that met 3 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



Principal 1

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
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	2021	2020
\$000	FTE Number	FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.



21. Commitments

(a) Capital Commitments

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

\$4,607 contract for the Library Shelving & School Sign as agent for the Ministry of Education. This project is fully funded by the Ministry and \$4,146 has been received of which \$724 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$49,693 contract for the SIP Library Alteration as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,724 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	119,679	69,275	162,723
Receivables	39,886	21,515	27,569
Investments - Term Deposits	26,412	25,422	25,422
Total Financial assets measured at amortised cost	185,977	116,212	215,714

Financial liabilities measured at amortised cost

Payables	39,480	32,366	44,923
Finance Leases	10,840	12,652	8,615
Total Financial Liabilities Measured at Amortised Cost	50,320	45,018	53,538

23. Events After Balance Date

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

24. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Aria School (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit 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 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Qualified opinion

In our opinion except for the matter described in the *Basis for our qualified opinion* section of our report, the financial statements of the School:

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

Our audit was completed on 8 June 2022. This is the date at which our opinion is expressed.

The basis for our qualified 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 qualified opinion – Omission of Mandatory Statements

The School has an obligation to the Ministry of Education to keep the land and buildings in good order and repair. The Statement of Financial Position on page 4 includes a provision for cyclical maintenance which totals \$38,287. We have not been able to obtain enough evidence to support this provision. There are no practical audit procedures to determine the effect on this absence of evidence. As a result we consider the cyclical maintenance provision could be materially misstated.

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 qualified 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Kiwisport 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.



Tracey Herbert
Finnz Audit Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

Aria School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bevan Brown	Presiding Member	Appointed	Sep 2022
Pam Voyce	Principal		
Natasha Richardson	Parent Representative	Co-opted	Sep 2022
Catherine Terry	Parent Representative	Appointed	Sep 2022
Nicole Hurley	Parent Representative	Appointed	Sep 2022
Renae Young	Parent Representative	Appointed	Resigned Jul 2021
Ana Wiseman	Staff Representative	Appointed	Sep 2022

Kiwisport Statement

Aria Primary School 2021

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

In 2021 the school received Kiwisport funding of \$541.91 (GST excl).

The funding was spent on winter sports coaching sessions and equipment (netball, football, hockey, rugby).

All (100%) of the Aria School students participated in sports coaching.

Around 80% of students competed in at least one winter sporting competition.

Pam Voyce (Principal Aria Primary School)

<p>School name: Aria Primary</p>	<p>School number: 1687</p>
<p>Strategic Aim: All students are able to access The New Zealand Curriculum as evidenced by achievement in relation to NZ Curriculum levels.</p>	
<p>Annual Aim: To raise the rate of progress for all students deemed at risk of not achieving at the appropriate level for Writing. To increase the number of students achieving at or above the appropriate level for Writing to 85% across the school.</p>	
<p>Achievement Target 1: All 12 students who were below the standard at the end of 2020 will make more than one year's progress by the end of 2021. To improve the standards (content) of Writing (including the surface features of spelling and punctuation) and proofreading. To focus on improving spelling and building usable vocabulary. To improve students' readiness for writing. To increase the teachers' knowledge and skills for teaching Writing.</p>	
<p>Baseline Data: Analysis of school wide writing data in November identified ongoing concerns in spelling and vocabulary development and readiness for writing. A group of 12 students in years 1- 6 has been selected as our target group. 4 out of 12 (33%) are year 1 and 25% (3) are in year 6. Composition of the target group is: - <i>Gender</i> - 7 male / 5 female <i>Ethnicity</i> - 7 Maori / 4 New Zealand European / 1 Bosnian <i>Year level</i> - 4 x yr 1, 1 x yr 3, 2 x yr 4, 2 x yr 5, 3 x yr 6.</p>	
<p>Analysis of the data indicates:</p> <ul style="list-style-type: none"> • Overall achievement levels dropped to 66% (29/44) from 72% (33) at or above in 2020. • Boys' achievement levels remained similar 59% (10) - (56% (10) at or above in 2020. • Girls' achievement levels dropped to 63% (17) from 82% (23) at or above in 2020. • Writing readiness sessions before school are addressing the specific needs of our low achieving students. • Our students are not reluctant writers, they continue to lack the skills required to be good writers, specifically vocab, spelling, proofreading, and editing. • A greater focus on our spelling / vocab development programmes is needed in 2022. 	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Continued to review all existing documentation, making changes as required.</p> <p>Set target groups from students of concern (Priority students).</p> <p>Assessed whole school once during year using AsTTle / Exemplar, OTJs.</p> <p>On-going Professional Development for all staff. Relevant webinars pre and during Lock Down.</p> <p>Focused staff meeting sessions.</p> <p>Before school (Ready for Writing) Writing groups worked well for the first part of the year, producing good results.</p> <p>Students were more involved in their own goal setting using the "Child speak Writing Progressions".</p> <p>Collated data and decided on 2022 development.</p> <p>Decided on continuation of writing target into 2022.</p>	<p>Used "The Writing Book" and "Oral Language Book "as our teaching references.</p> <p>Shared and evaluated writing successes regularly during staff meetings e.g. lesson plans – why did they work?</p> <p>Teachers' knowledge and skills for teaching writing improved.</p> <p>Students who were a part of the Ready for Writing before school groups were well prepared for writing. Their attitude improved greatly.</p>	<p>New entrants continue to have significant language and behavioural deficits. Five NE - year one students have moderate to severe speech and language issues. All were referred to relevant agencies for support i.e. Speech/Language, MOE, RTLB, RTLit.</p> <p>Most interventions stalled early term 3 when we went into lockdown.</p> <p>Some students identified own goals and focused on these more clearly than in the past.</p> <p>More regular discussion / reflection / teacher inquiry at staff meetings proved beneficial. Priority students' progress towards goals was more clearly recorded, along with their next steps.</p> <p>Individual Teacher Inquiries based on literacy teaching within each classroom resulted in greater scrutiny of our teaching practices.</p> <p>Some students with dyslexia or other learning or behavioural needs made pleasing progress however are most likely to remain in the below statistics.</p>	<p>Student goals need to be more specific and clearly understood.</p> <p>Priority students' progress needs to be measured 2-3 times / term to ensure that programmes are successful and progress is being accelerated at appropriate rate to meet EOY goals.</p> <p>Continue to discuss Priority Students' progress at each staff meeting.</p> <p>Continue with regular PD at staff meetings developing self-reflection.</p> <p>Relevant webinars (full staff) as available.</p> <p>Continue with external agency intervention, accessing extra Teacher Aide hours where possible.</p> <p>Before school "Ready for Writing" programme must happen more regularly as it is very successful and the best intervention to date.</p> <p>Targeted writing groups (year 3-6) with Teacher Aide focusing on yesterday's writing – accurate proof-reading, editing and vocab development focus to continue.</p> <p>Continue to develop use of <i>The Oral Language Book</i> as reference (Sheena Cameron/Louise Dempsey).</p>
<p>Planning for 2022:</p> <p>Timetabling Ready for School writing groups at Dec 2021 planning day. Select term 1 students in advance. Use Teacher Aide hours more effectively (see T/Aide Intervention Programme)</p> <p>Review the <i>Writing Progressions</i> checklists in child speak – so that staff understand them and can clearly explain them to students (edit or simplify as necessary).</p> <p>Review the <i>Literacy Programme (Writing)</i> – what does writing look like at our school? Refer 2022 Literacy Action Plan.</p> <p>Set goals for learning (next steps) for Priority students not achieving at appropriate level.</p>			



<p>School name: Aria Primary</p>	<p>School number: 1687</p>
<p>Strategic Aim: All students are able to access The New Zealand Curriculum as evidenced by achievement in relation to the NZ Curriculum levels.</p>	
<p>Annual Aim “Health and Wellbeing” : To accelerate the rate of progress for all students deemed at risk of not achieving at the appropriate level due to not being <i>ready for learning</i>. To ensure that all students’ “Health and Wellbeing” needs are being addressed ensuring that they are ready for learning.</p>	
<p>Target - To decide on the needs of our students to ensure they are ready for learning. To continue to develop an Hauora programme based on school values, emphasis on “Resilience” and “Being Kind and Caring”. To continue to implement relevant programmes such as Zones of Regulation and Pause, Breathe, Smile and Te Whare Tapa Wha. Explicit teaching of self-management tools. To increase the teachers’ knowledge and skills in the area of Health and Wellbeing.</p>	
<p>Baseline Data: Analysis of student behaviour and achievement data in November 2020 confirmed a continuing concern regarding Health and Wellbeing issues facing our students, particularly following Covid 19 challenges within our school community. The challenges are across the school and no particular age or gender group is identified.</p>	
<p>Analysis of the data indicates:</p> <ul style="list-style-type: none"> • All students identified as “at risk” have developed strategies to cope with situations that would normally have caused them to lose control of their emotions. • All students across the school have embraced the programmes being taught in all classes. • Teachers are showing greater understanding of the programmes and ensuring that the tools/ messages are being reinforced throughout the school day. • We have fewer situations arising from playground disputes and students are more able to solve their own social problems in a calmer way. • Students are able to settle to their learning more quickly. 	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Students were assessed using OTJs as we did not have any suitable sort of assessment tool.</p> <p>Pause, Breathe, Smile taught in all classes.</p> <p>Te Whare Tapa Wha – on walls all classes, used daily.</p> <p>Zones of Regulation taught as required – all students can place themselves in a zone.</p> <p>On-going Professional Development for all staff as available.</p> <p>Focused staff meeting sessions – priority students' progress assessed weekly.</p> <p>Teacher Aides supported the programmes in all classrooms.</p> <p>Teachers' skills in implementing programmes continued to be developed.</p> <p>Collated data (OTJs) and decided on 2022 development.</p>	<p>Resources used and referred to regularly.</p> <p>Shared and evaluated successes regularly during staff meetings.</p> <p>Teachers' knowledge and skills for teaching and understanding the relevant programmes improved.</p> <p>All target students made significant progress and were more able to self-regulate.</p> <p>Across the school there seemed to be a calmer atmosphere and playground issues diminished.</p> <p>Students are enthusiastic about the Hauora programmes that have become a way of life, just part of a normal day.</p>	<p>All teachers embraced the Hauora approaches and worked hard to improve their skills in teaching the programmes appropriate to their students.</p> <p>More regular discussion / reflection / at staff meetings proved beneficial.</p> <p>Lock Down happened again – on return to school some students needed to relearn the skills.</p>	<p>Develop a "tool" to measure progress. This would involve a questionnaire for students to complete as well as teacher – student discussion/interview etc.</p> <p>We would use this twice each year to assess where students are placed.</p> <p>Continue to discuss Priority Students' progress at each staff meeting.</p> <p>Continue with regular PD at staff meetings, keeping us up to date with any new resources available.</p> <p>With on-going Covid concerns likely to continue throughout next year, these programmes to build resilience are more and more important.</p>
<p>Planning for 2022:</p> <ul style="list-style-type: none"> • Develop an assessment tool early in the year. Use it to set a starting point for measuring progress towards goals. • Keep up to date with any Professional Development available on the programmes already being implemented. 			